

When Recorded Return to:
SKAGIT COUNTY ASSESSOR'S OFFICE

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**NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION
AND ADDITIONAL TAX CALCULATIONS
CHAPTER 84.34 RCW
SKAGIT COUNTY**

Grantor(s) Skagit County Assessor's Office

Grantee(s) Ronald and Marilyn Kuntzen

Legal Description County Rd RCW in W1/2 NW1/4 NE1/4 in Sec. 23, Twp. 35, Rge 3 as
described on pg 2 O/S#426 AF#780181 1973

Assessor's Property Tax Parcel or Account Number Ptn of 350323-1-006-0001

Reference numbers of Documents Assigned or Released O/S Vio#60-98

You are hereby notified that the current use classification for the above described property which has been classified as:

- Open Space Land
 Timber Land
 Farm and Agricultural Land

is being removed for the following reason:

- Owner's request
 Property no longer qualifies under CH. 84.34 RCW
 Change to a use resulting in disqualification
 Exempt Owner
 Notice of Continuance not signed
 Other To County for road right of way under threat of eminent domain. No back taxes due.
(state specific reason)

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The South 20' of the North 45' of the Westerly 160' of the West Half (W 1/2), of the Northwest Quarter (NW 1/4) of the Northeast (NE 1/4) of Section 23, Township 35 North, Range 3 East, W.M., Skagit County Washington, and being more particularly described as follows:

Commencing at the Northeast corner of Section 23, Township 35 North, Range 3 East, W.M., Skagit County, Washington, as shown on Short Plat #46-75 as filed under Auditor's File #825510 in Book 1 of Short Plats at Page 76; Thence, North 89° 51'45" West along the North Section line of said section, a distance of 2576.91' to the North quarter corner, as shown on said short plat; Thence, South 1°11'34" East, along the center section line, a distance of 25.00' to the True Point of Beginning. Thence continuing South 1°11'34" West along said section line, a distance of 20.01'; Thence, South 89°51'45" East, parallel to the North section line, a distance of 158.95'; Thence, North 00°03'15" East, perpendicular to the said North line, a distance of 20.01' more or less, to the existing right of way line; Thence North 89°51'45" West along the said right of way line, a distance of 159.42' to the True Point of Beginning.

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PENALTY AND APPEAL

The property owner may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The appeal must be filed within 30 calendar days following the date this notice is mailed.

Upon removal of classification from this property, an additional tax shall be imposed equal to the sum of the following:

- 1) The difference between the property tax that was levied upon the current use value and the tax that would have been levied upon the fair market value for the seven tax years preceding removal in addition to the portion of the tax year when the removal takes place; plus
- 2) Interest at the statutory rate charged on delinquent property taxes specified in RCW 84.56.020 from April 30 of the year the tax would have been paid without penalty to the date of removal; plus
- 3) A penalty of 20% added to the total amount computed in 1 and 2 above, except when the property owner complies with the withdrawal procedure specified in RCW 84.34.070, or where the additional tax is not applied as provided in 4 (below).
- 4) The additional tax specified in 1 and 2 (above) shall not be imposed if removal of classification resulted solely from:
 - a) Transfer to a government entity in exchange for other land located within the State of Washington; or
 - b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power; or
 - c) A natural disaster such as flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property; or
 - d) Official action by an agency of the State of Washington or by the county or city where the land is located disallowing the present use of such land; or
 - e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
 - f) Acquisition of property interest by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108(5)(f)).
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm homesite value).

Randa S. White
County Assessor or Deputy

December 29, 1998
Date