

When Recorded Return to:
SKAGIT COUNTY ASSESSOR'S OFFICE


199908240020
Kathy Hill, Skagit County Auditor
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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) Gerald & Janice Moe

Legal Description Ptn SE1/4 SE1/4 in Sec. 23, Twp. 34, Rge. 3 as described on pg
2 O/S#644 AF#763193 1973

Assessor's Property Tax Parcel or Account Number Ptn P114129 to be added to P22511

Reference numbers of Documents Assigned or Released O/S Vio#38-99

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 No back taxes as even exchange of land with P22511.
(state specific reason)

EXHIBIT "A"

That portion of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 23, Township 34 North, Range 3 East, W.M., more particularly described as follows:

Beginning at a point on the East line of the Kamb Road running along the West line of said subdivision which is 801 feet South of the North line thereof, said point also being the Southwest corner of a tract of land conveyed to W. Allen Evans, et ux, by Deed recorded March 12, 1971 under Auditor's File No. 749693; thence East, along the South line of said Evans tract, a distance of 330 feet; thence Southwesterly a distance of 175.85 feet, more or less, to the Northeast corner of Tract No. 2 in that certain Statutory Warranty Deed in favor of Elvin W. Haley, et ux, recorded March 13, 1962 under Auditor's File No. 619030; thence West, along the North line of said Haley tract and the North line of another tract conveyed to Haley by deed recorded September 12, 1957 under Auditor's File No. 556009, a distance of 190.5 feet, more or less, to the Southeast corner of Tract 1 of said Haley Tract under Auditor's File No. 619030; thence North, along the East line of said Tract 1, a distance of 29.5 feet to the Northeast corner thereof; thence West, along the North line of said Tract 1, a distance of 114 feet to the East line of the Kamb Road; thence North, along the East line of the Kamb Road, a distance of 144.5 feet, more or less, to the point of beginning.

Situate in the County of Skagit, State of Washington



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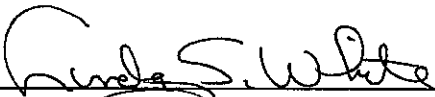
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PENALTY AND APPEAL

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).



County Assessor or Deputy

August 20, 1999

Date



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