



199909170108

Kathy Hill, Skagit County Auditor

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When Recorded Return to:
SKAGIT COUNTY ASSESSOR'S OFFICE

**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) John and Cheryl Smalley

Legal Description Ptn SW1/4 Sec. 22, Twp. 35, Rge 4 as described on pg 2

O/S#295 AF#793196 1975

Assessor's Property Tax Parcel or Account Number Ptn of 350422-3-005-0008 P37106

Reference numbers of Documents Assigned or Released O/S# Vio#45-99

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 To county for road right of way. No back taxes due to threat of eminent domain.

(state specific reason)

EXHIBIT A

RIGHT-OF-WAY ACQUISITION

LEGAL DESCRIPTION - PROPERTY ID NUMBER P37106

A PARCEL OF LAND FOR THE PURPOSE OF STREET RIGHT-OF-WAY ACQUISITION, SITUATED IN A PORTION OF THE EAST HALF OF THE WEST HALF OF THE SOUTHWEST QUARTER OF SECTION 22, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M.

EXCEPTION NO. 1: THE FOLLOWING DESCRIBED TRACT; BEGINNING AT THE NORTHWEST CORNER OF SAID SUBDIVISION; THENCE SOUTH 89° 46' 40" WEST ALONG THE NORTH LINE THEREOF 261.85 FEET; THENCE SOUTH 1° 30' 00" WEST FOR A DISTANCE OF 317.00 FEET; THENCE NORTH 89° 54' 20" EAST FOR A DISTANCE OF 84.43 FEET; THENCE NORTH 53° 24' 31" EAST FOR A DISTANCE OF 21.64 FEET; THENCE NORTH 0° 23' 45" EAST FOR A DISTANCE OF 68.84 FEET; THENCE NORTH 88° 43' 15" EAST FOR A DISTANCE OF 167.08 FEET TO THE EAST LINE OF SAID SUBDIVISION; THENCE NORTH 0° 26' 17" EAST ALONG THE EAST LINE OF SAID SUBDIVISION FOR A DISTANCE OF 232.31 FEET TO THE POINT OF BEGINNING.

EXCEPT THE NORTH 20 FEET THEREOF AS CONVEYED TO SKAGIT COUNTY BY DEED RECORDED JUNE 19, 1894 IN VOLUME 26 OF DEEDS, PAGE 783.

ALSO, EXCEPT THE SOUTH 10 FEET OF THE NORTH 30 FEET OF THE EAST 261.85 FEET THEREOF AS CONVEYED TO SKAGIT COUNTY FOR ROAD PURPOSES BY DEED RECORDED JUNE 28, 1972 UNDER AUDITOR'S FILE NO. 770333.

ALSO, EXCEPT THE SOUTH 5 FEET OF THE NORTH 25 FEET THEREOF, EXCEPT THE EAST 261.85 FEET THEREOF, AS CONVEYED TO SKAGIT COUNTY FOR ROAD PURPOSES BY DEED RECORDED AUGUST 7, 1972 UNDER AUDITOR'S FILE NO. 772184.

(ALSO BEING KNOWN AS TRACTS "A" AND "B" OF SHORT PLAT NO. 23-71, APPROVED JANUARY 27, 1972.)

SITUATE IN THE COUNTY OF SKAGIT, STATE OF WASHINGTON.

SUBJECT TO RIGHTS, TITLE, EASEMENTS, RESTRICTIONS, AND RESERVATIONS OF RECORD OR WHICH ATTACHED THERETO BY OPERATION OF LAW; SAID ACQUISITION PARCEL DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF THE ABOVE DESCRIBED PROPERTY; THENCE SOUTHERLY ALONG THE WEST LINE OF SAID PROPERTY A DISTANCE OF 27.00 FEET; THENCE EASTERLY TO A POINT ON THE WEST LINE OF EXCEPTION NO. 1 AS DESCRIBED ABOVE; THENCE NORTHERLY ALONG THE WEST LINE OF SAID EXCEPTION NO. 1 A DISTANCE OF 26.00 FEET TO THE SOUTH MARGIN OF COOK ROAD; THENCE WESTERLY ALONG SAID SOUTH MARGIN TO THE 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).



County Assessor or Deputy

September 17, 1999

Date



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