

When Recorded Return to:
SKAGIT COUNTY ASSESSOR'S OFFICE



199911180001

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) Kenneth & Ruth Kaaland

Legal Description Ptn NE1/4 Sec. 22, Twp. 35, Rge. 4 as described on pages 2 & 3

O/S#257 AF#752594 1973

Assessor's Property Tax Parcel or Account Number Ptns of P37058 & P37091

Reference numbers of Documents Assigned or Released O/S Vio#58-99 (no new acc # created)

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 rd right of way by eminent domain. No back taxes due.

(state specific reason)

ATTACHMENT

LEGAL DESCRIPTION - PROPERTY ID NUMBER P37058

A PARCEL OF LAND FOR THE PURPOSE OF STREET RIGHT-OF-WAY ACQUISITION, SITUATED WITHIN THE FOLLOWING DESCRIBED TRACT OF LAND:

THE WEST HALF OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 22, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M.

EXCEPT THE RIGHT-OF-WAY OF THE EXISTING AND AS-BUILT COUNTY ROAD KNOWN AS COLLINS ROAD ALONG THE WEST LINE THEREOF.

ALSO, EXCEPT THE SOUTH 20 FEET THEREOF CONVEYED TO SKAGIT COUNTY FOR ROAD PURPOSES BY DEED RECORDED JUNE 19, 1894 IN VOLUME 26 OF DEEDS, PAGE 783.

ALSO, EXCEPT THAT PORTION DESCRIBED AS FOLLOWS:

BEGINNING AT THE INTERSECTION OF THE EAST LINE OF THE COUNTY ROAD WHICH RUNS ALONG THE WEST LINE OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION WITH THE NORTH LINE OF SAID SUBDIVISION; THENCE EAST ALONG SAID NORTH LINE 20 FEET; THENCE SOUTH, PARALLEL WITH THE EAST LINE OF SAID ROAD, 20 FEET; THENCE WEST 20 FEET TO THE EAST LINE OF SAID ROAD; THENCE NORTH ALONG SAID EAST LINE TO THE POINT OF BEGINNING.

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:

ALL THAT PORTION OF THE ABOVE DESCRIBED PARCEL LYING WITHIN THE FILLET OF AN ARC OF A CURVE CONCAVE TO THE NORTHEAST, HAVING A RADIUS OF 50.00 FEET, WHICH ADJOINS AND IS TANGENT WITH THE NORTH RIGHT-OF-WAY MARGIN OF COOK ROAD AND THE EAST RIGHT-OF-WAY MARGIN OF COLLINS ROAD.



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ATTACHMENT

LEGAL DESCRIPTION - PROPERTY ID NUMBER P37091

A PARCEL OF LAND FOR THE PURPOSE OF STREET RIGHT-OF-WAY ACQUISITION
SITUATED WITHIN THE FOLLOWING DESCRIBED TRACT OF LAND:

TRACT "B", REVISED SHORT PLAT NO. 15-77, APPROVED JULY 3, 1980, RECORDED JULY 7, 1980 IN VOLUME 4 OF SHORT PLATS, PAGE 127, UNDER AUDITOR'S FILE NO. 8007070002, AND BEING A PORTION OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER, SECTION 22, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M.

EXCEPTING THEREFROM, THE FOLLOWING DESCRIBED TRACT:

BEGINNING AT THE SOUTHWEST CORNER OF TRACT C OF SAID SHORT PLAT; THENCE WEST ALONG THE SOUTH LINE OF TRACT B, 100 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF TRACT C, 200 FEET; THENCE EAST TO THE NORTHWEST CORNER OF TRACT C; THENCE SOUTH ALONG THE WEST LINE OF TRACT C TO THE POINT OF BEGINNING.

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 TRACT "B" OF REVISED SHORT PLAT NUMBER 15-77, RECORDED IN VOLUME 4 OF SHORT PLATS, PAGE 127, UNDER AUDITOR'S FILE NUMBER 800707002 RECORDS OF SKAGIT COUNTY, WASHINGTON; THENCE SOUTHERLY ALONG THE WEST LINE OF SAID TRACT "B" A DISTANCE OF 30.23 FEET; THENCE EASTERLY TO A POINT ON THE WEST LINE OF TRACT "A" OF SAID REVISED SHORT PLAT NUMBER 15-77, SAID POINT LYING 31.00 FEET SOUTHERLY OF THE NORTHWEST CORNER OF SAID TRACT "A"; THENCE NORTHERLY ALONG THE WEST LINE OF SAID TRACT "A" A DISTANCE OF 31.00 FEET TO THE NORTHWEST CORNER OF SAID TRACT "A" AND THE SOUTH RIGHT-OF-WAY MARGIN OF COOK ROAD; THENCE WESTERLY ALONG SAID SOUTH MARGIN TO THE POINT OF BEGINNING.

AND

BEGINNING AT THE NORTHEAST CORNER OF TRACT "A" OF REVISED SHORT PLAT NUMBER 15-77, RECORDED IN VOLUME 4 OF SHORT PLATS, PAGE 127, UNDER AUDITOR'S FILE NUMBER 800707002 RECORDS OF SKAGIT COUNTY, WASHINGTON; THENCE SOUTHERLY ALONG THE EAST LINE OF SAID TRACT "A" A DISTANCE OF 33.62 FEET; THENCE EASTERLY TO A POINT ON THE EAST LINE OF TRACT "B" OF SAID REVISED SHORT PLAT LYING 37.53 FEET SOUTHERLY OF THE NORTHEAST CORNER OF SAID TRACT "B"; THENCE NORTHERLY ALONG SAID EAST LINE A DISTANCE OF 37.53 FEET TO SAID NORTHEAST CORNER AND THE SOUTH RIGHT-OF-WAY 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).

Kathy S. White
County Assessor or Deputy

November 17, 1999
Date

