

When Recorded Return to:
SKAGIT COUNTY ASSESSOR'S OFFICE



199911220151

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) Stephen and Susan Schuh

Legal Description Ptn Lt 2 S/P#60-80 in Sec. 24, Twp. 34, Rge. 3 as described on
page 2 O/S#83 AF#777428 1974

Assessor's Property Tax Parcel or Account Number 340324-4-004-0400

Reference numbers of Documents Assigned or Released O/S Vio#60-99

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 dike district by threat of eminent domain, no back taxes.
(state specific reason)

That portion of Lot 2 of Short Plat No. 60-80, approved July 3, 1980 and recorded on July 7, 1980 in Book 4 of Short Plats, at page 130, under Auditor's File No. 8007070005, being in a portion of the Southeast Quarter of Section 24, Township 34 North, Range 3 East, W.M., described as follows:

Commencing at the East One Quarter corner of said Section 24; thence South $0^{\circ} 41' 19''$ East, along the East line of said Section 24, a distance of 1273.28 feet to the **TRUE POINT OF BEGINNING**, said point being the Northeast corner of that certain parcel, as described under Quit Claim Deed recorded February 9, 1996, under Auditor's File No. 9602090105; thence South $71^{\circ} 39' 15''$ West, a distance of 339.28 feet, more or less, to the West line of said Lot 2; thence North $0^{\circ} 29' 43''$ East, along said West line and West line extended, a distance of 105.65 feet; thence North $89^{\circ} 37' 10''$ East, a distance of 321.26 feet to the East line of said Section 24



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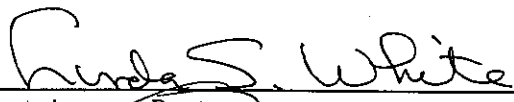
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PENALTY AND APPEAL

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

November 22, 1999

Date



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Kathy Hill, Skagit County Auditor