



200002220086

Kathy Hill, Skagit County Auditor

2/22/2000 Page 1 of 4 12:57:08PM



200002290132

Kathy Hill, Skagit County Auditor

2/29/2000 Page 1 of 4 4:00:18PM

**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): Loyd and Joan Frazier

Legal Description: Ptn NE1/5 NW1/4 Sec. 7, Twp. 34, Rge. 4 as described on page 2

O/S#22 AF#884626 1979

Rerecord to correct back tax calculation

Assessor's Property Tax Parcel or Account Number: 340407-2-005-0100

Reference Numbers of Documents Assigned or Released: O/S Vio#7-2000

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 Chapter 84.34 RCW
- ☐ Change to a use resulting in disqualification
- ☐ Exempt Owner
- ☐ Notice of Continuance not signed
- ☐ Other

\_\_\_\_\_  
(state specific reason)

ALL THAT PORTION OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 7, TOWNSHIP 34 NORTH, RANGE 4 EAST, W.M., BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE POINT OF INTERSECTION OF THE NORTH LINE OF MCCORQUEDALE ROAD WITH THE NORTHERLY EXTENSION OF THE WEST LINE OF THE EAST HALF OF THE SOUTHEAST QUARTER OF SAID NORTHWEST QUARTER OF SECTION 7, AS SAID POINT IS DESCRIBED IN CITY OF BURLINGTON ORDINANCE NO. 1281, INTRODUCED AND PASSED BY THE CITY COUNCIL ON DECEMBER 13, 1994, AND HAVING AN EFFECTIVE DATE OF DECEMBER 26, 1994; THENCE NORTH ALONG SAID NORTHERLY EXTENSION OF THE WEST LINE OF THE EAST HALF OF THE EAST HALF OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER TO ITS INTERSECTION WITH THE NORTH LINE OF SAID NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 7; THENCE EAST ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER OF THE NORTHWEST QUARTER TO THE NORTHEAST CORNER THEREOF, SAID POINT BEING ALSO A WESTERLY CORNER OF THAT CERTAIN TRACT OF LAND ANNEXED TO THE CITY OF BURLINGTON BY ORDINANCE NO. 940, AS INTRODUCED AND PASSED BY THE CITY COUNCIL ON NOVEMBER 20, 1979; THENCE SOUTH ALONG THE WEST LINE OF SAID TRACT OF LAND ANNEXED BY ORDINANCE NO. 940 TO ITS INTERSECTION WITH THE NORTH LINE OF MCCORQUEDALE ROAD AND THE NORTH LINE OF THAT CERTAIN TRACT OF LAND ANNEXED TO THE CITY OF BURLINGTON BY SAID ORDINANCE NO. 1281; THENCE WEST ALONG SAID NORTH LINES TO THE POINT OF BEGINNING.

SITUATE IN THE COUNTY OF SKAGIT, STATE OF WASHINGTON.

LEGAL PROVIDED BY LAND TITLE COMPANY, POLICY NO. S-92052 AMENDED 12-27-99.



200002290132

Kathy Hill, Skagit County Auditor

2/29/2000 Page 2 of 4 4:00:18PM



200002220086

Kathy Hill, Skagit County Auditor


2/22/2000 Page 2 of 4 12:57:08PM

## 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.
  - 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.
  - c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
  - 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.
  - e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
  - f) Acquisition of property interests 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).
  - h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
  - i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
  - j) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

  
\_\_\_\_\_  
County Assessor or Deputy

2/22/00

Date

REV 64 0022 2/1/00



200002290132

Kathy Hill, Skagit County Auditor

2/29/2000 Page 3 of 4 4:00:18PM



200002220086

Kathy Hill, Skagit County Auditor

2/22/2000 Page 3 of 4 12:57:08PM

## REMOVAL OF CURRENT USE ASSESSMENT AND COMPENSATING TAX CALCULATIONS

To: Loyd and Joan Frazier  
18335 W. McCorquedale Rd  
Mt. Vernon, WA 98273

ACCOUNT NUMBER:	P116414
LEGAL DESCRIPTION:	see attached
VIOLATION NUMBER:	7-2000
DATE OF REMOVAL:	2-22-2000
DATE SENT TO TREASURER:	2-23-2000
DATE SENT TO OWNER:	2-23-2000
YOU ARE HEARBY NOTIFIED THE ABOVE DESCRIBED PROPERTY HAS BEEN REMOVED FROM:	Farm and Agriculture
THE REASON FOR REMOVAL IS:	Owners Request


### OPEN SPACE VIOLATION CALCULATION

Levy Code		1195	Violation Date		Feb-00				
No. of Years	Tax Year	Levy Rate	Market Value	Market AV Tax	Current Use AV	Current Use Tax	Tax Difference	Interest	Totals
1	2000	13.83440	35,000	\$484.20	11,600	\$160.48	\$323.72	0%	\$323.72
2	1999	13.86580	35,000	\$485.30	11,500	\$159.46	\$325.85	10%	\$358.44
3	1998	13.52480	35,000	\$473.37	11,500	\$155.54	\$317.83	22%	\$387.75
4	1997	14.45100	27,500	\$397.40	11,200	\$161.85	\$235.55	34%	\$315.64
5	1996	13.62190	27,500	\$374.60	10,900	\$148.48	\$226.12	46%	\$330.14
6	1995	14.11220	27,500	\$388.09	10,500	\$148.18	\$239.91	58%	\$379.06
7	1994	12.85100	25,000	\$321.28	9,300	\$119.51	\$201.76	70%	\$342.99
								Subtotal	\$2,437.74
								20% Penalty	\$422.80
								Total Tax Due	\$2,860.54

THESE TAXES ARE DUE AND PAYABLE ON: March 31, 2000

DATE: 2/29/00

SKAGIT COUNTY TREASURER  
P.O. BOX 518  
MOUNT VERNON, WA 98273  
(360) 336-9350

  
 200002290132  
 Kathy Hill, Skagit County Auditor  
 2/29/2000 Page 4 of 4 4:00:18PM