



200103010085  
Skagit County Auditor

3/1/2001 Page 1 of 3 3:06:47PM

**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): 4 H Enterprises, LLC

Legal Description: Ptn SE1/4 in Sec. 21, Twp. 35, Rge. 4 as described on page 2

O/S#302 AF#751860 1973

Cook Road project. Conveyed per court case # 99-2-01482-3

Assessor's Property Tax Parcel or Account Number: Ptn P37028 no new account created

Reference Numbers of Documents Assigned or Released: C/U Vio#3-2001

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 Deeded to Co for R/W. No back taxes per court case and eminent domain  
(state specific reason)

PROPERTY ID NUMBER P37028

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

THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 21, TOWNSHIP 35,  
NORTH, RANGE 4 EAST, W.M., EXCEPT THOSE PORTIONS CONVEYED TO SKAGIT COUNTY  
FOR ROAD PURPOSES BY DEEDS DATED JUNE 12, 1894 AND JUNE 28, 1972, UNDER  
AUDITOR'S FILE NOS. 19626 AND 770334, RESPECTIVELY.

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

BEGINNING AT THE NORTHWEST CORNER OF THE ABOVE DESCRIBED PARCEL  
THENCE SOUTHERLY ALONG THE WEST LINE OF SAID PARCEL A DISTANCE OF  
21.00 FEET; THENCE EASTERLY PARALLEL WITH THE NORTH LINE OF SAID PARCEL  
AND THE SOUTH MARGIN OF COOK ROAD A DISTANCE OF 56.00 FEET; THENCE  
EASTERLY TO A POINT LYING 396.46 FEET WESTERLY AND 30.00 FEET SOUTHERLY  
OF THE NORTHEAST CORNER OF SAID PARCEL; THENCE SOUTHEASTERLY TO A  
POINT LYING 346.46 FEET WESTERLY AND 42.00 FEET SOUTHERLY OF SAID  
NORTHEAST CORNER; THENCE EASTERLY TO A POINT LYING 296.46 FEET  
EASTERLY AND 43.00 FEET SOUTHERLY OF SAID NORTHEAST CORNER; THENCE  
NORTHEASTERLY TO A POINT LYING 246.46 FEET EASTERLY AND 24.00 FEET  
SOUTHERLY OF SAID NORTHEAST CORNER; THENCE EASTERLY TO A POINT LYING  
50.00 EASTERLY AND 36.00 FEET SOUTHERLY OF SAID NORTHEAST CORNER, SAID  
POINT BEING THE BEGINNING OF A CURVE TO THE RIGHT HAVING A RADIUS OF  
50.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE TO A  
POINT OF CUSP ON THE EAST LINE OF SAID PARCEL AND THE WEST MARGIN OF  
DISTRICT LINE ROAD; THENCE NORTHERLY ALONG SAID EAST LINE AND SAID  
MARGIN TO SAID NORTHEAST CORNER AND THE SOUTH MARGIN OF COOK ROAD;  
THENCE WESTERLY ALONG THE NORTH LINE OF SAID PARCEL AND SAID SOUTH  
MARGIN TO THE POINT OF BEGINNING.

CONVEYING 0.86 ACRES, MORE OR LESS.

SITUATED IN THE COUNTY OF SKAGIT, STATE OF WASHINGTON.

EXHIBIT



200103010085

Skagit County Auditor

## 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

3/1/01

Date



200103010085  
Skagit County Auditor