



200107110016

, 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 OfficeGrantee(s): David and Anna Marie PhillipsLegal Description: Ptn for road and drainage for the city of Mount Vernon located within the West
10 acres NE1/4 SE1/4 of Sec. 16, Twp. 34, Rge. 4 as described on pages 2 and 3.O/S#80 AF#799095 1975Assessor's Property Tax Parcel or Account Number: Ptn P25260, no new account number created.Reference Numbers of Documents Assigned or Released: C/U Vio#34-2001

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 To city by threat of eminent domain, no back taxes.
(state specific reason)

EXHIBIT A

RIGHT-OF-WAY ACQUISITION
SKAGIT COUNTY ASSESSOR'S
PARCEL NUMBER P-25260

THE NORTH 10 FEET OF THE FOLLOWING DESCRIBED PROPERTY:

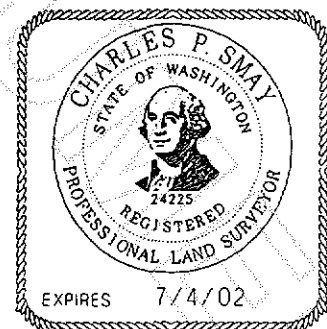
THE WEST 10 ACRES OF THE NORTHEAST QUARTER OF THE SOUTHEAST
QUARTER OF SECTION 16, TOWNSHIP 34 NORTH, RANGE 4 EAST W.M.

EXCEPT THAT PORTION, IF ANY, LYING WITHIN THE EAST HALF OF THE WEST
HALF OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER,

AND EXCEPT RIGHT OF WAY FOR COLLEGE WAY (SR-538) AS ESTABLISHED BY
UNRECORDED WAIVER DATED MARCH, 1909 AS 30 FEET.

THE PURPOSE OF THIS DEED IS TO ACQUIRE ALL OF THAT PORTION OF THE
ABOVE DESCRIBED PROPERTY LYING NORTH OF A LINE WHICH IS 40 FEET SOUTH
OF AND PARALLEL TO THE CENTERLINE OF COLLEGE WAY (SR-538).

SITUATE IN THE COUNTY OF SKAGIT, STATE OF WASHINGTON.



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EXHIBIT A

**DRAINAGE ACQUISITION
SKAGIT COUNTY ASSESSOR'S
PARCEL NUMBER P-25260**

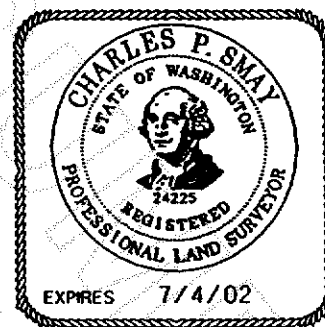
**THE SOUTH 35 FEET OF THE NORTH 45 FEET OF THE EAST 69.5 FEET FOLLOWING
DESCRIBED PROPERTY:**

**THE WEST 10 ACRES OF THE NORTHEAST QUARTER OF THE SOUTHEAST
QUARTER OF SECTION 16, TOWNSHIP 34 NORTH, RANGE 4 EAST W.M.**

**EXCEPT THAT PORTION, IF ANY, LYING WITHIN THE EAST HALF OF THE WEST
HALF OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER,**

**AND EXCEPT RIGHT OF WAY FOR COLLEGE WAY (SR-538) AS ESTABLISHED BY
UNRECORDED WAIVER DATED MARCH, 1909 AS 30 FEET ON THE SOUTH SIDE.**

SITUATE IN THE COUNTY OF SKAGIT, STATE OF WASHINGTON.



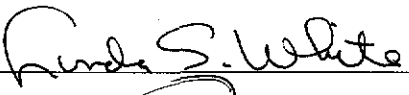
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PENALTY AND APPEAL

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.
 - 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

7/11/01

Date

