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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): Terminal Cold Storage

Legal Description: Ptn in SE1/4 Sec. 34, Twp. 36, Rge. 3 as described on attached.

O/S#377 AF#753988 1973

Assessor's Property Tax Parcel or Account Number: P118487

Reference Numbers of Documents Assigned or Released: C/U Vio#10-2002

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)

DESCRIPTION:

That portion of the Northwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 34, Township 36 North, Range 3 East, W.M., being more particularly described as follows:

Beginning at the Southwest corner of said Northwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of said Section 34;
thence North $00^{\circ}42'54''$ East along the West line thereof a distance of 115.01 feet;
thence South $89^{\circ}53'42''$ East a distance of 197.51 feet to the true point of beginning;
thence North a distance of 70.40 feet;
thence South $85^{\circ}10'08''$ East a distance of 310.42 feet;
thence South $00^{\circ}58'16''$ West a distance of 159.85 feet;
thence North $89^{\circ}53'42''$ West a distance of 308.04 feet;
thence North $00^{\circ}42'54''$ East a distance of 115.01 feet to the true point of beginning.

SUBJECT TO AND TOGETHER WITH access and utility easement described as follows:

All that portion of the Southeast $\frac{1}{4}$ of Section 34, Township 36 North, Range 3 East, W.M., described as follows:

Beginning at the Southwest corner of said Southeast $\frac{1}{4}$ of Section 34;
thence North $00^{\circ}42'54''$ East along the West line thereof a distance of 65.37 feet to the North line of the Bow Hill County Road, said point being the true point of beginning;
thence continuing North $00^{\circ}42'54''$ East a distance of 1,265.83 feet;
thence South $89^{\circ}53'42''$ East a distance of 6.47 feet;
thence North $01^{\circ}05'49''$ East a distance of 315.33 feet to the beginning of a tangent curve to the right having a radius of 65.00 feet;
thence Northeasterly along the arc of said curve passing through a central angle of $93^{\circ}48'11''$ for an arc distance of 106.42 feet;
thence South $85^{\circ}06'00''$ East a distance of 263.28 feet;
thence South $04^{\circ}54'00''$ West a distance of 20.00 feet;
thence North $85^{\circ}06'00''$ West a distance of 81.53 feet;
thence South $02^{\circ}46'24''$ West a distance of 10.01 feet to Reference point "A";
thence North $85^{\circ}06'00''$ West a distance of 182.12 feet to the beginning of a tangent curve to the left having a radius of 35.00 feet;
thence Southwesterly along the arc of said curve passing through central angle of $93^{\circ}48'11''$ for an arc distance of 57.30 feet;
thence South $01^{\circ}05'49''$ West a distance of 199.78 feet;
thence South $89^{\circ}53'42''$ East a distance of 0.25 feet;

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DESCRIPTION CONTINUED:

thence South 00°42'54" West a distance of 115.01 feet;
thence North 89°53'42" West a distance of 12.50 feet;
thence South 00°42'54" West a distance of 1,273.45 feet to a point on said North line of the Bow Hill County Road, said point lying on a non-tangent curve to the right having a radius of 1,061.35 feet the center of which bears North 16°23'36" East;
thence Northwesterly along the arc of said curve passing through a central angle of 01°24'24" for an arc distance of 26.06 feet to the true point of beginning;

AND ALSO SUBJECT TO AND TOGETHER WITH access and utility easement described as follows:

Beginning at Reference point "A";
thence South 02°46'24" West a distance of 51.30 feet;
thence South 07°13'26" East a distance of 47.57 feet;
thence South 07°10'59" West a distance of 83.51 feet;
thence North 87°33'42" West a distance of 179.80 feet to the beginning of a tangent curve to the left having a radius of 35.00 feet;
thence Southwesterly along the arc of said curve passing through a central angle of 91°20'29" for an arc distance of 55.80 feet;
thence North 01°05'49" East a distance of 65.84 feet;
thence South 87°33'42" East a distance of 151.90 feet to the beginning of a tangent curve to the left having a radius of 40.00 feet;
thence Northeasterly along the arc of said curve passing through a central angle of 85°15'19" for an arc distance of 59.52 feet;
thence North 07°10'59" East a distance of 15.29 feet;
thence North 07°13'26" West a distance of 46.40 feet;
thence North 02°46'24" East a distance of 55.04 feet;
thence South 85°06'00" East a distance of 30.02 feet to the point of beginning.

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

2/25/02

Date



REMOVAL OF CURRENT USE ASSESSMENT
AND COMPENSATING TAX CALCULATIONS

To: TERMINAL COLD STORAGE
P O BOX 467
BURLINGTON, WA 98233

Account Number: 360334-4-002-0200 (P118487)

Levy Code: 1140

Legal Description: ACREAGE ACCOUNT, ACRES 1.22, O/S#377 AF#753988 1973 TRF#86
0378 DR18 DK4 A PORTION OF SURVEY AF#200112170023 AS FOLLO
WS: A PORTION IN THE NW1/4 SE1/4 DESCRIBED AS FOLLOWS: COM

Violation Number: 10-2002

Date of Removal: 02/25/02 Date Notice sent to Owner: 02/26/02

Date Notice sent to Treasurer: 02/25/02

Auditor's File #: 753988

You are hereby notified that the above described property has been removed from

The reason for the removal is: NO LONGER QUALIFIES.

Open Space Violation Calculation

Violation Date 02/2002							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Difference	Tax Difference	Int	Totals
02	13.4177	720	100	620	\$8.32	0%	\$8.32
01	13.5654	700	100	600	\$8.14	10%	\$8.95
00	13.8383	700	100	600	\$8.30	22%	\$10.13
99	13.9181	700	100	600	\$8.35	34%	\$11.19
98	13.6270	700	100	600	\$8.18	46%	\$11.94
97	14.5090	600	100	500	\$7.25	58%	\$11.46
96	13.6908	600	100	500	\$6.85	70%	\$11.65
						Subtotal	\$73.64
20% Penalty on						\$65.32	\$13.06
						Total Tax Due	\$86.70

These taxes are due and payable on or before 03/28/02.
This is also a lien date.

02/25/02

Skagit County Treasurer
P.O. Box 518
Mount Vernon, WA 98273
336-9350



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