

## 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): Richard and Nancy Robblee Legal Description: Ptn Gov. Lt. 3 in Sec. 19, Twp. 33, Rge. 4 as described on attached O/S#284 AF#761236 1973 Assessor's Property Tax Parcel or Account Number: Ptn P16859 to be combined to P16860 Reference Numbers of Documents Assigned or Released: C/U Vio#68-2002 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 Even exchange of land, no back taxes. (state specific reason)

## 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 had 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

10/16/02

Date

200210160002 Skagit County Auditor 10/16/2002 Page 2 of 4

8:46AM

January 29, 2002

Exhibit "A-1"

## LEGAL DESCRIPTION FOR HARVEY O. WOLDEN

Robblee to Wollan - North

That portion of Government Lot 3 of Section 19, Township 33 North, Range 4 East, W.M., described as follows:

Commencing at the Northwest corner of said Section 19, as said point is shown on that certain Record of Survey recorded in Book 20 of Surveys at page 80, under Auditor's File No. 9811300201, and on Revised Skagit County Short Plat No. 41-79, approved July 6, 1979, and recorded July 10, 1979 in Volume 3 of Short Plats, Page 139 under Auditor's File No. 7907100003, from which bears the North ½ corner of said Section 19, South 89°08'16" East, 2695.87 feet;

thence South 01°03'56" West, along the West line of said Government Lot 3, 921.69 feet to the Southwest corner of Lot 2, said Revised Skagit County Short Plat No. 41-79; thence South 88°56'04" East along the South line of said Lot 2, and along the South line of Lot 1 of said Revised Skagit County Short Plat No. 41-79, 1180.40 feet to the Southeast corner thereof;

thence North 01°03'56" East along the East line thereof, and along the West line of those certain tracts of land conveyed to Larry and Arlyne Wollan by deeds recorded under Auditor's File Nos. 523776, 8301190042, 8301190043, and 8301190044, 88.65 feet to the Northwest corner of that certain Wollan tract conveyed by deed recorded under Auditor's File No. 523776;

thence South 88°56'04" East along the North line of said Wollan tract, 22.88 feet to the True Point of Beginning;

thence continuing South 88°56'04" East along said North line, 108.15 feet to the Westerly right of way margin of the Mann Road, said point lying on a curve to the left, the center of which bears North 87°50'00" East, 765.93 feet;

thence Northerly, following said curve to the left along said Westerly right of way margin through a central angle of 01°41'58", an arc distance of 22.72 feet to the north line of said Lot 2, Revised Skagit County Short Plat No. 41-79:

thence South 85°03'58" West along said north line, 62.81 feet;

thence South 59°17'13" West along said north line, 12.28 feet;

thence North 76°26'35" West along said north line, 14.98 feet;

thence North 48°54'22" West along said north line, 16.41 feet;

thence North 46°17'09" West along said north line, 0.16 feet;

thence South 16°06'34" West, 24.36 feet to the True Point of Beginning.

Situate in the County of Skagit, State of Washington.



January 28, 2002

Exhibit "A-2"

## LEGAL DESCRIPTION FOR HARVEY O. WOLDEN

Robblee to Wollan - South

That portion of Government Lot 3 of Section 19, Township 33 North, Range 4 East, W.M., described as follows:

Commencing at the Northwest corner of said Section 19, as said point is shown on that certain Record of Survey recorded in Book 20 of Surveys at page 80, under Auditor's File No. 9811300201, and on Revised Skagit County Short Plat No. 41-79, approved July 6, 1979, and recorded July 10, 1979 in Volume 3 of Short Plats, Page 139 under Auditor's File No. 7907100003, from which bears the North ¼ corner of said Section 19, South 89°08'16" East, 2695.87 feet;

thence South 01°03'56" West, along the West line of said Government Lot 3, 921.69 feet to the Southwest corner of Lot 2, said Revised Skagit County Short Plat No. 41-79; thence South 88°56'04" East along the South line of said Lot 2, and along the South line of Lot 1 of said Revised Skagit County Short Plat No. 41-79, 1179.46 feet to the True Point of Beginning;

thence continuing South 88°56'04" East, along said South line of Lot 1, 0.94 feet to the Southeast corner thereof;

thence North 01°03'56" East along the East line thereof, 3.51 feet; thence South 16°06'34" West, 3.63 feet to the True Point of Beginning.

Situate in the County of Skagit, State of Washington.

