



200210240130  
Skagit County Auditor  
10/24/2002 Page 1 of 4 3:27PM

**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): Kirby Johnson, ETAL

Legal Description: Ptn in NW1/4 Sec. 4, Twp. 33, Rge. 3 as described on attached

O/S#149 AF#752240 1973

Assessor's Property Tax Parcel or Account Number: P15378

Reference Numbers of Documents Assigned or Released: C/U Vio#73-2002

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:

PARCEL "A":

That portion of the South  $\frac{1}{2}$  of the Northwest  $\frac{1}{4}$  of Section 4, Township 33 North, Range 3 East, W.M., described as follows:

Beginning at the Southwest corner of the Northwest  $\frac{1}{4}$  of said Section 4;  
thence North  $01^{\circ}02'22''$  West, along the West line of said Section 4, a distance of 105.00 feet to the true point of beginning;  
thence continuing North  $01^{\circ}02'22''$  West, along the West line of said Section 4, a distance of 324.43 feet;  
thence North  $89^{\circ}35'52''$  East, parallel with the South line of said Northwest  $\frac{1}{4}$  of Section 4, a distance of 529.00 feet;  
thence South  $00^{\circ}39'41''$  East a distance of 264.43 feet to a point 165.00 feet North of the South line of said Northwest  $\frac{1}{4}$ ;  
thence North  $89^{\circ}35'52''$  East, parallel to and 165.00 feet North of the South line of said Northwest  $\frac{1}{4}$  to the West line of the Southeast  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$  of said Section 4;  
thence South  $00^{\circ}39'41''$  East, along the West line of said Southeast  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$ , a distance of 165.00 feet to the Southeast corner of the Southwest  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$  of said Section 4;  
thence South  $89^{\circ}35'52''$  West, a distance of 268.00 feet;  
thence North  $00^{\circ}39'41''$  East, parallel with and distant 268.00 feet West of the East line of the Southwest  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$ , a distance of 105.00 feet;  
thence South  $89^{\circ}35'52''$  West, parallel with the South line of said Northwest  $\frac{1}{4}$ , a distance of 1,034.15 feet to the point of beginning,  
EXCEPT County road, AND EXCEPT ditch rights of way,

AND EXCEPT the following described tract:

Beginning at the Southwest corner of the Northwest  $\frac{1}{4}$  of said Section 4;  
thence North  $01^{\circ}02'22''$  West, along the West line of said Section 4, a distance of 429.43 feet;  
thence North  $89^{\circ}35'52''$  East, parallel with the South line of said Northwest  $\frac{1}{4}$  of said Section 4, a distance of 345.00 feet to the true point of beginning;  
thence South  $00^{\circ}39'41''$  East a distance of 264.43 feet to a point 165 feet North of the South line of said Northwest  $\frac{1}{4}$ ;  
thence North  $89^{\circ}35'52''$  East, parallel with the South line of said Northwest  $\frac{1}{4}$ , a distance of 184.00 feet;  
thence North  $01^{\circ}02'22''$  West, parallel with the West line of said Northwest  $\frac{1}{4}$  of said Section 4, a distance of 264.43 feet;  
thence South  $89^{\circ}35'52''$  West a distance of 184.00 feet to the true 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.

Cindy Silwhite  
County Assessor or Deputy

10/24/02  
Date



REMOVAL OF CURRENT USE ASSESSMENT  
AND COMPENSATING TAX CALCULATIONS

To: JOHNSON KIRBY ETAL  
18488 BEST RD  
MOUNT VERNON, WA 98273

Account Number: 330304-2-011-0100 (P15378)

Levy Code: 1595

Legal Description: O/S#149 AF#752240 1973-TRF#849009 DT15 TAX 4 THAT PORTION  
OF THE S1/2 OF THE NW1/4 OF SECTION 4 DESCRIBED AS FOLLOWS  
: BEGINNING AT THE SW CORNER OF NW1/4 OF SAID SECTION 4; T

Violation Number: 73-2002

Date of Removal: 10/24/02 Date Notice sent to Owner: 10/25/02

Date Notice sent to Treasurer: 10/24/02

Auditor's File #: 752240

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 10/2002							
Tx Yr	Levy Rate	Market Value	Current Value Use A/V	Value Difference	Tax Difference	Int	Totals
02	13.8338	15,300	300	15,000	\$207.51	6%	\$219.96
01	13.7069	13,600	300	13,300	\$182.30	18%	\$215.11
00	13.7296	13,600	300	13,300	\$182.60	30%	\$237.38
99	13.7604	13,600	300	13,300	\$183.01	42%	\$259.87
98	12.9847	13,600	300	13,300	\$172.70	54%	\$265.96
97	13.0586	13,600	300	13,300	\$173.68	66%	\$288.31
96	12.4213	11,400	300	11,100	\$137.88	78%	\$245.43
Subtotal							\$1,732.02
20% Penalty on							\$1,512.06 \$302.41
Total Tax Due							\$2,034.43

These taxes are due and payable on or before 11/28/02.  
This is also a lien date.

10/24/02

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



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