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Skagit County Auditor

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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 OfficeGrantee(s): Dick VanderkooyLegal Description: A ptn in Sections 2 & 11 of Township 33 Range 3 as described on attached
O/S#646 AF#762166 1973Re-record to correct legalAssessor's Property Tax Parcel or Account Number: P120097 & P120098Reference Numbers of Documents Assigned or Released: C/U Vio#23-2003

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 No back taxes as to Dike District 1 by eminent domain.

(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 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

4/1/03

Date



Exhibit A

PARCEL "A":

All those portions of Government Lot 8 in Section 2, Township 33 North, Range 3 East, W.M., and of Government Lot 1 in Section 11, Township 33 North, Range 3 East, W.M., Skagit County, Washington, being more particularly described as follows:

Commencing at a point on the West line of that certain tract of land described in Warranty Deed recorded under Auditor's File NO. 773007, records of Skagit County, Washington, said point being on the South line of Government Lot 7 as described therein which is 1306.14 feet North and 1297.85 feet East of the Southwest corner of Section 2, (The West line of the Southwest 1/4 bears North 0 degrees 52' East), as said point is shown on that certain record of survey map recorded under Auditor's File No. 9604040025, records of Skagit County, Washington; thence West along the South line of said Lot 7, a distance of 20.0 feet; thence following the West line of said Warranty Deed, along a line 20 feet Westerly of and parallel with the toe of the existing Dike North 3 degrees 48' 40" East, 11.04 feet to the South line of said Lot 7 as shown on said record of survey map; thence South 89 degrees 43' 34" East along said South line, 0.18 feet to the true point of beginning; thence North 89 degrees 43' 34" West along said South line, 33.06 feet; thence South 3 degrees 48' 40" West, 41.30 feet; thence South 8 degrees 07' 25" West, 141.78 feet; thence South 3 degrees 23' 09" West 716.19 feet to the beginning of a curve to the right, said curve having a radius of 526.74 feet; thence Southerly and Easterly, following said curve to the right through a central angle of 25 degrees 12' 09", an arc distance of 231.70 feet to its intersection with a curve to the right, the center of which bears North 61 degrees 24' 42" West and is 723.94 feet distant; thence Southerly and Easterly, following said curve to the right through a central angle of 35 degrees 28' 22", an arc distance of 448.20 feet to the end of said curve; thence South 64 degrees 03' 40" West, 259.03 feet to the beginning of a curve to the right, said curve having a radius of 676.20 feet; thence Easterly, following said curve to the right through a central angle of 4 degrees 14' 29", an arc distance of 50.06 feet to the East line of that certain tract of land conveyed to Dick Vander Kooy and Olga Vander Kooy by Warranty Deed recorded under Auditor's File No. 9209160005, records of Skagit County, Washington; thence South 0 degrees 25' 10" East, along said East line and along the East line of that certain tract of land conveyed to Mark K. Pederson by Warranty Deed recorded under Auditor's File No. 8206150043, records of Skagit County, Washington, 42.75 feet to its intersection with the Northerly line of that certain tract of land conveyed to Dike District No. 1 by Warranty Deed recorded under Auditor's File No. 610755, records of Skagit County, Washington, said point lying on a curve to the left, the center of which bears North 20' 27" 23" West and is 716.20 feet distant; thence Northerly and Westerly, following said curve to the left along said Northerly line through a central angle of 5 degrees 28' 57", an arc distance of 68.53 feet to the end of said curve; thence North 64 degrees 03' 40" East along said Northerly line, 259.03 feet to the beginning of a curve to the left, said curve having a radius of 763.94 feet; thence Northerly and Westerly, following said curve to the left along said Northerly and Westerly line through a central angle of 60 degrees 15' 00", an arc distance of 803.33 feet to the Northwest corner of said Dike District No. 1 Tract; thence North 86 degrees 11' 20" West along the Westerly extension of said North line, 25.75 feet; thence North 3 degrees 23' 09" East, 636.33 feet; thence North 8 degrees 07' 25" East, 141.65 feet; thence North 3 degrees 48' 40" East, 44.59 feet to the true point of beginning.

PARCEL "B":

All that portion of Government Lot 8 in Section 2, Township 33 North, Range 3 East, W.M., Skagit County, Washington, lying North and East of the following described line:

Commencing at a point on the West line of that certain tract of land described in Warranty Deed recorded under Auditor's File NO. 773007, records of Skagit County, Washington, said point being on the South line of Government Lot 7 as described therein, which is 1306.14 feet North and 1297.85 feet East of the Southwest corner of Section 2, (the West line of the Southwest 1/4 bears North 0 degrees 52' East), as said point is shown on that certain record of survey map recorded under Auditor's File No. 9604040025, records of Skagit County, Washington; thence West along the South line of said Lot 7, a distance of 20.0 feet; thence following the West line of said Warranty Deed, along a line 20 feet Westerly of and parallel with the toe of the existing Dike North 3 degrees 48' 40" East, 11.04 feet to the South line of said Lot 7 as shown on said record of survey map; thence South 89 degrees 43' 34" East along said South line, 0.18 feet to the true point of beginning of said described line; thence South 3 degrees 48' 40" West, 44.59 feet; thence South 8 degrees 07' 25" West, 141.65 feet; thence South 3 degrees 23' 09" West, 636.33 feet to the Westerly extension of the North line of that certain tract of land conveyed to Dike District No. 1 by Warranty Deed recorded under Auditor's File No. 610755, records of Skagit County, Washington; thence South 86 degrees 11' 20" East along said Westerly extension and along said North line, 96 feet, more or less, to the Westerly bank of the Skagit River and the end of said described line; excepting therefrom that portion thereof condemned by decree entered in Skagit County Superior Court Cause No. 3049;



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