

When Recorded Return to:



200411300083
Skagit County Auditor

11/30/2004 Page 1 of 3 11:42AM

**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): Einer Knutzen Estate
Legal Description: Portion of the Northeast 1/4 of Section 31,
Township 35 North, Range 4 East, W.M. (see attached)
O/S #426 AF #780181 1973

Assessor's Property Tax Parcel or Account Number: P122220
Reference Numbers of Documents Assigned or Released: C/U Vio. #67-2004

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:

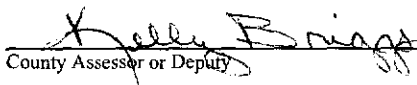
- ☐ Owner's request
☐ Property no longer qualifies under Chapter 84.34 RCW
☐ Change to a use resulting in disqualification
☐ Exempt Owner
☐ Notice of Continuance not signed
☒ Other No back taxes, eminent domain by SD100
(state specific reason)

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)(e) (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;
 - k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW continuously since 1993;
 - l) The sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW, continuously since 1993, and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
 - m) The date of death shown on a death certificate is the date used.


County Assessor or Deputy

Nov. 30, 2004

Date

(See Next Page for Current Use Assessment Additional Tax Statement.)



DESCRIPTION:

That portion of "New Parcel C" as delineated on Record of Survey Map recorded as Auditor's File No. 200401070083, records of Skagit County, Washington, in the North $\frac{1}{2}$ of the South $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of Section 31, Township 35 North, Range 4 East, W.M., said portion being more particularly described as follows:

Beginning at the Northwest corner of said "New Parcel C":

thence South $34^{\circ}09'09''$ West 320.87 feet to the Easterly right-of-way margin of State Highway 1, (now Interstate No. 5), and a point on a curve, the center of said curve being South $63^{\circ}49'59''$ East 2,764.79 feet;

thence Southerly along the arc of said curve to the left having a radius of 2,764.79 feet, through a central angle of $02^{\circ}45'36''$, an arc distance of 133.19 feet to the South line of said North $\frac{1}{2}$ of the South $\frac{1}{2}$ of the Northeast $\frac{1}{4}$;

thence South $89^{\circ}09'19''$ East 1,207.80 feet along said South line to a point that is North $89^{\circ}09'19''$ West 180.06 feet from the West line of North Garl Street (now Burlington Blvd.);

thence North $02^{\circ}22'25''$ East 390.02 feet parallel with said West line of North Garl Street to a point that is South $89^{\circ}09'19''$ East from the point of beginning;

thence North $89^{\circ}09'19''$ West 987.95 feet to the point of beginning.

TOGETHER WITH AND SUBJECT TO a non-exclusive easement for ingress, egress and utilities over, under and across the following described property:

That portion of "New Parcel A" and "New Parcel C" as delineated on Record of Survey Map recorded as Auditor's File No. 200401070083, records of Skagit County, Washington, in the North $\frac{1}{2}$ of the South $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of Section 31, Township 35 North, Range 4 East, W.M., said portion being more particularly described as follows:

Beginning at the Southeast corner of said "NEW PARCEL A:"

thence North $02^{\circ}22'25''$ East 30.01 feet along the West line of North Garl Street (now Burlington Blvd.);
thence North $89^{\circ}09'19''$ West 760.80 feet to a point on a curve that is North $53^{\circ}58'29''$ East from the center of said curve;

thence along the arc of said curve to the left concave to the East having a radius of 50.00 feet, through a central angle of $286^{\circ}15'37''$, an arc distance of 249.81 feet to a point that is South $52^{\circ}17'07''$ East from said center;

thence South $89^{\circ}09'19''$ East 759.20 feet to said West line of North Garl Street (now Burlington Blvd.);

thence North $02^{\circ}22'25''$ East 30.01 feet along said West line of North Garl Street to the POINT OF BEGINNING.

Situate in the County of Skagit, State of Washington.



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Skagit County Auditor