

When recorded return to:



200907150089
Skagit County Auditor

7/15/2009 Page

1 of

4 12:15PM

**Notice of Removal of Current Use Classification
and Additional Tax Calculations
Chapter 84.34 RCW**

Skagit

County

Grantor or County: Skagit County Assessors Office

Grantee or Property Owner: C & V Farms, LLC

Mailing address: 15195 State Route 536

Mt. Vernon

WA

98273

City

State

Zip

Legal description: A ptn of SW1/4 in Sec. 10, Twp. 34, Rge. 3 as described on attached

O/S#560 AF#761852 1973

Assessor's parcel/account number: P128542

Reference numbers of documents assigned or released: C/U Vio#19-2008

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 (specific reason) Home site, no back taxes

Andrea S. White
County Assessor or Deputy

7/15/09
Date

(See next page for current use assessment additional tax statement.)

Reclassification Option

You may apply to have the land reclassified into one of the other current use classification under chapter 84.34 RCW. If an application for reclassification is received within 30 days of this notice, no additional tax is due until the application is denied, or, if approved, the property is later removed from classification under chapter 84.34 RCW in accordance with RCW 84.34.108.

Appeal Rights

The property owner or person responsible for the payment of taxes may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The petition must be filed with the board on or before July 1st of the year of the determination, or within thirty days after the date the notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later.

Additional Tax, Interest and Penalty upon Removal

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(6)(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. The date of death shown on a death certificate is the date used.



That portion of said East 1/2 of the West 1/2 of the Southeast 1/4 of the Southwest 1/4 of Section 10, Township 34 North, Range 3 East, W.M. described as follows:

BEGINNING at the Southeast corner of said subdivision;
thence South 89°27'09" West along the South line thereof for a distance of 128.00 feet to the TRUE POINT OF BEGINNING;
thence North 0°14'50" East parallel with the East line of said subdivision along the West line of that certain parcel described on Statutory Warranty deed to Johnna K. Harvey recorded under Skagit County Auditor's File No. 200306170120 for a distance of 276.00 feet to the Northwest corner of said Harvey parcel;
thence South 89°27'09" West parallel with said South line for a distance of 57.85 feet;
thence North 0°13'31" East parallel with the West line of said subdivision for a distance of 263.00 feet;
thence South 89°27'09" West for a distance of 140.00 feet, more or less, to the West line of said subdivision, also being the East line of Lot 3, Skagit County Short Plat No. PL-08-0093, approved July 18, 2008 and recorded July 25, 2008 under Skagit County Auditor's File No. 200807250063;
thence South 0°13'31" West along said West line of said subdivision, also being the East line of said Skagit County Short Plat No. PL-08-0093, for a distance of 539.00 feet, more or less, to the Southeast corner of said subdivision at a point bearing South 89°27'09" West from the TRUE POINT OF BEGINNING;
thence North 89°27'09" East along the South line of said subdivision for a distance of 197.75 feet, more or less, to the TRUE POINT OF BEGINNING.

TOGETHER WITH a non-exclusive mutually beneficial easement for ingress, egress and utilities over, under and across a portion of the Southeast 1/4 of the Southwest 1/4 of said Section 10, Township 34 North, Range 3 East, W.M., described as follows:

BEGINNING at the Southeast corner of the East 1/2 of the West 1/2 of said Southeast 1/4 of the Southwest 1/4;
thence North 0°14'50" East along the East line of said subdivision for a distance of 320.65 feet;
thence North 35°34'06" West for a distance of 266.61 feet;
thence South 89°27'09" West parallel with the South line of said subdivision for a distance of 169.93 feet, more or less, to the West line of said East 1/2 of the West 1/2 of the Southeast 1/4 of the Southwest 1/4 at a point bearing North 0°13'31" East and a distance of 539.00 feet from the Southwest corner of said subdivision;
thence North 0°13'31" East along said West line for a distance of 20.00 feet;
thence North 89°27'09" East for a distance of 178.97 feet;



200907150089

Skagit County Auditor

thence South 35°34'06" East for a distance of 302.42 feet, more or less, to a point 30.00 feet East (as measured perpendicular) of the East line of said East 1/2 of the West 1/2 of the Southeast 1/4 of the Southwest 1/4;
thence South 0°14'50" West parallel with said East line for a distance of 311.31 feet, more or less, to the South line of the Southwest 1/4 at a point bearing North 89°27'09" East from the TRUE POINT OF BEGINNING;
thence South 89°27'09" West along said South line for a distance of 30.00 feet, more or less, to the POINT OF BEGINNING.

EXCEPT FROM ALL OF THE ABOVE the South 30 feet thereof for road, commonly known as Memorial Highway (SR-536).

AND ALSO SUBJECT TO and TOGETHER WITH easements, reservations, restrictions, covenants, liens, leases, court causes and other instruments of record.

Situate in the County of Skagit, State of Washington.

Containing 1.96 acres



200907150089
Skagit County Auditor

7/15/2009 Page

4 of

4 12:15PM