

When recorded return to:



201110270002  
Skagit County Auditor

10/27/2011 Page 1 of 4 9:37AM

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

SKAGIT County

Grantor or County: Skagit County Assessor

Grantee or Property Owner: Tim and April Knutson

Mailing Address: 16890 Allen West Road

Bow WA 98232  
City State Zip

Legal Description: PTN OF SEC 22, TWP 36 N, RNG 3 E, W. M.  
SEE ATTACHED FOR FULL LEGAL DESCRIPTION

Assessor's Parcel/Account Number: P101399

Reference Numbers of Documents Assigned or Released: CUF&AG VIO#025-2011

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     Change in use/no longer qualifies  
 Sale/transfer to government entity     Notice of continuance not signed  
 Classified in error     Other (specific reason) \_\_\_\_\_

Is removal subject to additional tax, interest, and penalty?     Yes     No

If yes, complete the remainder of this form. If no, complete the following:

1. Calculate amount in #10, *calculation of tax for remainder of current year.*
2. Reason for exception (see page 4, #4a-4l of this form): \_\_\_\_\_
3. Provide a brief explanation on why removal meets the exception listed in #2.  
\_\_\_\_\_

[Signature]  
County Assessor or Deputy

10/26/11  
Date

**Open Space Loss Worksheet**  
for Property 101399

Change In Use Date: **October 25, 2011**

Acres Removed: **10.5000**

**Non-Senior**

**Current Tax Year**

Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$152,900.00	\$1,100.00	10.644	0.816438	\$1,328.67	\$8.56	\$1,319.11	\$79.15	\$1,398.26
Remainder of Year	\$152,900.00	\$1,100.00	10.644	0.183562	\$298.73	\$2.15	\$296.58	\$0.00	\$296.58
<b>Total</b>									<b>\$1,694.84</b>

**Prior Tax Years**

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due from 4/30	Int 1%/Mo	Interest Due	Tax & Interest
1	2008 - 2010	\$206,100.00	\$1,100.00	\$205,000.00	86	9.757	\$2,000.24	18	\$360.04	\$2,360.28
2	2008 - 2009	\$206,100.00	\$1,100.00	\$205,000.00	86	9.170	\$1,879.93	30	\$563.98	\$2,443.91
3	2007 - 2008	\$206,100.00	\$1,100.00	\$205,000.00	86	9.240	\$1,894.18	42	\$795.56	\$2,689.73
4	2006 - 2007	\$166,100.00	\$1,100.00	\$165,000.00	86	10.044	\$1,657.29	54	\$894.94	\$2,552.23
5	2005 - 2006	\$127,800.00	\$1,100.00	\$126,700.00	86	11.603	\$1,470.10	66	\$970.27	\$2,440.37
6	2004 - 2005	\$127,800.00	\$1,100.00	\$126,700.00	86	12.359	\$1,565.83	78	\$1,221.35	\$2,787.19
7	2003 - 2004	\$112,800.00	\$1,000.00	\$111,800.00	86	12.917	\$1,444.15	90	\$1,299.74	\$2,743.89
<b>Total</b>										<b>\$18,017.60</b>

Current Year Taxes Due: **1,694.84**  
Prior Year Taxes Due: **18,017.60**

Penalty: **3603.52**  
Penalty Percent: **20.00%**  
Total Prior Year Taxes Due: **21,621.12**  
Total Additional Taxes & Interest: **23,315.96**  
RECORDING FEE: **\$65.00**  
Total Due: **23,380.96**



201110270002  
Skagit County Auditor

### Reclassification Option

You may apply to have the land reclassified into one of the other current use classifications under Chapter 84.34 RCW or forest land designation under Chapter 84.33 RCW. If an application for reclassification is received within 30 days of this notice, no additional tax is due until the application is denied. However, according to WAC 458-30-215(8), if an application for reclassification was previously denied, a reapplication covering the same parcel of land, or a portion thereof, may not be submitted to the granting authority until 365 days have elapsed from the date the initial application for reclassification was received.

### 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 1 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. A petition form may be obtained by either contacting the assessor or the county board of equalization in the county in which the land is located. County contact information can be found at the following website: <http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/Links.aspx>

### Additional Tax, Interest and Penalty upon Removal

Upon removal of classification from this property, an additional tax will 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 true and fair value for the seven tax years preceding removal; 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 could 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 when the removal is not subject to the additional tax, interest, and penalty, as provided in 4 (below).
4. The additional tax, interest, and penalty specified in 1, 2, and 3 (above) will not be imposed if removal from 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 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 and agricultural home site 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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 designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993 and the individual(s) or entity(ies) who received the land from the deceased owner is selling or transferring the land. The date of death shown on the death certificate is the date used; or
- l) The discovery that the land was classified in error through no fault of the owner.



EXHIBIT "A"

For APN/Parcel ID(s): P101399 and 360322-3-001-0100

That portion of the Northwest Quarter of the Southeast Quarter and of the Northeast Quarter of the Southwest Quarter of Section 22, Township 36 North, Range 3 East, W.M. described as follows:

Beginning at the Northwest corner of said Northwest Quarter of the Southeast Quarter (center of Section 22);  
Thence South 89°34'13" East 634.00 feet along the North line of said Northwest Quarter of the Southeast Quarter;  
Thence South 45°36'24" West, parallel with a line run between the Northeast corner of said Northwest Quarter of the Southeast Quarter to the Southwest corner of said Northwest Quarter of the Southeast Quarter, 1174.88 feet to the toe of the hill which defines the uplands to the Northeast, identified on Skagit County Comprehensive plan dated November 1, 1999 as Rural Reserve (RRV) and the lowlands to the Southwest, identified on Skagit County Comprehensive Plan dated November 1, 1999 as Natural Resource Land (AG-HRL) Agriculture-NRL;  
Thence along said toe of the hill, also being the land use boundary line as follows, North 66°52'17" West 28.95 feet;  
Thence North 43°23'01" West 49.86 feet;  
Thence North 12°45'24" West 137.84 feet;  
Thence North 7°52'52" East 41.42 feet;  
Thence North 41°08'40" West 59.17 feet;  
Thence North 76°34'16" West 57.00 feet;  
Thence North 80°10'05" West 20.15 feet;  
Thence North 30°36'18" West 40.69 feet;  
Thence North 64°26'26" West 64.64 feet;  
Thence North 81°20'36" West 76.90 feet;  
Thence North 19°08'20" West 72.80 feet;  
Thence North 64°30'34" East 74.20 feet;  
Thence North 23°37'20" West 46.76 feet, more or less, to the Northwesterly line of that certain parcel "B" described on Quit Claim Deed to Gail M. Anderson, Kim T. Zackariasen and David C. Hasselberg, recorded under Skagit County Auditor's File No. 9808260087 and being more particularly shown on that certain record of survey map recorded in Volume 20 of Surveys, pages 141-142, records of Skagit County and bearing South 58°49'33" West from the POINT OF BEGINNING;  
Thence North 58°49'33" East along said Northwesterly line 626.56 feet, more or less, to the POINT OF BEGINNING.

SUBJECT TO and TOGETHER WITH a 60.00 foot wide non-exclusive mutually beneficial easement for ingress, egress and utilities described as follows:

A 60.00 foot wide easement for ingress, egress, and utilities over, under and across a portion of the Northwest Quarter of the Southeast Quarter and a portion of the Northeast Quarter of the Southwest Quarter of Section 22, Township 36 North, Range 3 East, W.M., said easement being 30.00 feet right and 30.00 feet left of the following described centerline:

Commencing at the Northwest corner of said Northwest Quarter of the Southeast Quarter of said Section 22 (center of section);  
Thence South 0°25'37" East 1303.90 feet along the West line of said Northwest Quarter of the Southeast Quarter to the Southwest corner of said Northwest Quarter of the Southeast Quarter of Section 22;  
Thence North 45°36'24" East 248.72 feet along a line run from said Southwest corner of the Northwest Quarter of the Southeast Quarter to the Northeast corner of said Northwest Quarter of the Southeast Quarter to the TRUE POINT OF BEGINNING of said centerline;  
Thence North 19°09'39" West 8.36 feet;  
Thence North 29°22'51" West 263.33 feet;  
Thence North 40°28'05" West 218.24 feet;  
Thence North 34°00'24" West 232.82 feet;  
Thence North 56°13'26" West 70.68 feet;  
Thence North 73°49'42" West 267.96 feet;  
Thence North 61°15'34" West 48.63 feet;  
Thence North 27°37'35" West 41 feet, more or less, to the Northeasterly line of that certain Parcel B described in Quit Claim Deed to Gail Marine Andersen, Kim T. Zackariasen and David C. Hasselberg, recorded under Skagit County Auditor's File Number 9808260087 and being the terminus of said centerline.

All situated in Skagit County, Washington.

  
201110270002  
Skagit County Auditor