When recorded return to:

201204090019
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 or County: Skagit County Assessor

Grantee or Property Owner: Jerald M. Rindal and Mildred Rindal

Mailing Address: 20095 English Road

Mount Vernon (City) WA (State) 98274 (Zip)

Legal Description: Portion of the Southwest 1/4 of the Northwest 1/4 of Section 21, Township 33 North, Range 4, EWM (see attached for full legal description)

Assessor's Parcel/Account Number: Portion of P17117

Reference Numbers of Documents Assigned or Released: CU Vio #005-2012

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
☐ Sale/transfer to government entity
☐ Classified in error
☐ Change in use/no longer qualifies
☑ Notice of continuance not signed
☐ 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.

Kelly Briggs
County Assessor or Deputy

6-Apr-12
Date

64 0023e (x) (2/15/12)

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

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Open Space Loss Worksheet

for Property 17117

Change In Use Date: March 27, 2012

Acres Removed: 5.5000

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	$16,500.00	$890.00	12.266	0.237705	$48.11	$2.60	$45.52	$0.00	$45.52	
Remainder of Year	$16,500.00	$890.00	12.266	0.762295	$154.29	$8.32	$145.96	$0.00	$145.96	
Total									$191.48	

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Int 1%/Mo from 4/30	Interest Due	Tax & Interest
1	2010 - 2011	$16,500.00	$890.00	$15,610.00	20	11.551	$180.31	11	$19.83	$200.15
2	2009 - 2010	$16,500.00	$890.00	$15,610.00	20	10.324	$161.16	23	$37.07	$198.23
3	2008 - 2009	$16,500.00	$970.00	$15,530.00	20	9.822	$152.54	35	$53.39	$205.93
4	2007 - 2008	$16,500.00	$970.00	$15,530.00	20	9.677	$150.28	47	$70.63	$220.92
5	2006 - 2007	$16,500.00	$970.00	$15,530.00	20	10.554	$163.91	59	$96.70	$260.61
6	2005 - 2006	$16,500.00	$940.00	$15,560.00	20	11.883	$184.90	71	$131.28	$316.18
7	2004 - 2005	$11,000.00	$930.00	$10,070.00	20	13.400	$134.94	83	$112.00	$246.94
Total										$1,648.96

Current Year Taxes Due: 191.48

Prior Year Taxes Due: 1,648.96

Penalty:	329.79
Penalty Percent:	20.00%
Total Prior Year Taxes Due:	1,978.75
Total Additional Taxes & Interest:	2,170.23
RECORDING FEE:	$65.00
Total Due:	2,235.23

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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.

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LISSER & ASSOCIATES, PLLC
320 Milwaukee St, PO Box 1109, Mount Vernon WA 98273 (360) 419-7442 FAX (360) 419-0581

Exhibit "A"

TOGETHER WITH that portion of Tract "B", Skagit County Short Plat No. 12-81, approved April 8, 1981 and recorded April 15, 1981 in Volume 5 of Short Plats, page 54, under Skagit County Auditor's File No. 8104150026, being a portion of the Southwest 1/4 of the Northwest 1/4 of Section 21, Township 33 North, Range 4 East, W.M. being more particularly described as follows:

BEGINNING at the Southeasterly most corner of said Tract "B", Skagit County Short Plat No. 12-81;
thence South 88°08'28" West along the South line of said Tract "B" for a distance of 46.06 feet, to the Southwesterly most corner of that certain parcel conveyed to Jerald M. Rindal and Mildred C. Rindal, husband and wife, by Quit Claim deed recorded under Skagit County Auditor's File No. 201202220064 and being the TRUE POINT OF BEGINNING;
thence continue South 88°08'28" West along said South line of Tract "B" for a distance of 134.66 feet to a point of curvature;
thence along the arc of said curve to the left, having a radius of 1,939.87 feet, through a central angle of 0°57'51" an arc distance of 32.65 feet to a point of tangency;
thence South 88°49'02" West for a distance of 65.52 feet;
thence North 1°05'20" East parallel with the East line of said Tract "B" for a distance of 928.48 feet, more or less, to a point, which is 366.91 feet South (as measured perpendicular to the North line) of the North line of said Tract "B";
thence North 88°22'52" East parallel with said North line of Tract "B" for a distance of 278.88 feet, more or less, to a point on the East line of said Tract "B";
thence South 1°05'20" West along said East line of Tract "B" for a distance of 592.32 feet, more or less, to the Northwesterly most corner of Tract "A", Skagit County Short Plat No. 31-76, approved July 28, 1976 and recorded July 29, 1976 in Volume 1 of Short Plats, page 152, under Skagit County Auditor's File No. 839944, also being the Northerly most corner of said Rindal parcel recorded under Skagit County Auditor's File No. 20120220064;
thence South 60°23'25" West along the Northwesterly line of said Rindal parcel for a distance of 53.50 feet, more or less, to a point bearing North 1°05'20" East from the TRUE POINT OF BEGINNING;
thence South 1°05'20" West along the West line of said Rindal parcel for a distance of 311.48 feet, more or less, to the TRUE POINT OF BEGINNING.

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

All situate in the County of Skagit, State of Washington.