

When recorded return to:



201210090097

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

Grantee or Property Owner: Richard H Smith

Mailing Address: 17381 Britt RD

Mount Vernon WA 98273
City State Zip

Legal Description: PORTION OF LOT A, SHORT PLAT # 26-84, BEING A PORTION OF GOV LOT 10
LOCATED IN THE NORTH EAST 1/4, SECTION 1, TOWNSHIP 33 N, RANGE 3 E, W.M.
FULL LEGAL ATTACHED AS EXHIBIT "C"

Assessor's Parcel/Account Number: P128635

Reference Numbers of Documents Assigned or Released: C/U F&A VIO#34-2012 releasing AF#750296

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.

Ann DeVoe
County Assessor or Deputy

10/09/2012
Date

SKAGIT

Open Space Loss Worksheet
for Property 128635

10/9/2012 11:05:25AM

Change In Use Date: October 04, 2012

Acres Removed: 4.9600

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	\$14,160.00	\$12,660.00	12.266	0.759563	\$131.93	\$117.96	\$13.98	\$0.84	\$14.81
Remainder of Year	\$14,160.00	\$12,660.00	12.266	0.240437	\$41.76	\$37.34	\$4.42	\$0.00	\$4.42
Total									\$19.23

Prior Tax Years										
Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Int'l 1%/Mo from 4/30	Interest Due	Tax & Interest
1	2010 - 2011	\$14,160.00	\$12,660.00	\$1,500.00	20	11.551	\$17.33	18	\$3.12	\$20.45
2	2009 - 2010	\$15,740.00	\$14,060.00	\$1,680.00	20	10.324	\$17.34	30	\$5.20	\$22.55
3	2008 - 2009	\$14,880.00	\$4,800.00	\$10,080.00	20	9.822	\$99.01	42	\$41.58	\$140.59
4	2007 - 2008	\$14,880.00	\$5,270.00	\$9,610.00	20	9.677	\$93.00	54	\$50.22	\$143.21
5	2006 - 2007	\$14,880.00	\$5,270.00	\$9,610.00	20	10.554	\$101.43	66	\$66.94	\$168.37
6	2005 - 2006	\$14,880.00	\$4,910.00	\$9,970.00	20	11.883	\$118.48	78	\$92.41	\$210.89
7	2004 - 2005	\$14,880.00	\$4,710.00	\$10,170.00	20	13.400	\$136.28	90	\$122.65	\$258.93
Total										\$964.99

Current Year Taxes Due: 19.23
Prior Year Taxes Due: 964.99

Penalty: 193.00
Penalty Percent: 20.00%
Total Prior Year Taxes Due: 1,157.99
Total Additional Taxes & Interest: 1,177.22
RECORDING FEE: \$75.00
Total Due: 1,252.22

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Exhibit "C"

**Portion of Richard and Patricia Smith Parcel No. P-128635
to be Boundary Line Adjusted to
Susan Anderson Parcel No. P-15254**

That portion of Lot A, Skagit County Short Plat No. 26-84 approved August 28, 1984 and recorded August 28, 1984 under Skagit County Auditor's File No. 8408280031, being a portion of Government Lot 10, Section 1, Township 33 North, Range 3 East, W.M., described as follows:

BEGINNING at the Southeast corner of Lot B, said Skagit County Short Plat No. 26-84;
thence South $0^{\circ}28'11''$ East on a Southerly extension of the East line of said Lot B, for a distance of 579.37 feet, more or less, to the North line of that certain parcel described on Exhibit D of Quit Claim Deed for Boundary Line Adjustment recorded under Skagit County Auditor's File No. 200908190046;
thence South $78^{\circ}12'28''$ West along said North line for a distance of 131.65 feet, more or less, to the Easterly most corner of that certain parcel conveyed to Ben M. Winkes and L. Sloan Winkes, husband and wife, by Statutory Warranty Deed recorded under Skagit County Auditor's File No. 200408240060;
thence North $26^{\circ}01'14''$ West (called North $26^{\circ}48'35''$ West on previous description) along the Easterly line of said Winkes parcel, for a distance of 220.81 feet to the Northeasterly corner of said Winkes parcel;
thence South $66^{\circ}31'31''$ West (called South $65^{\circ}44'10''$ West on previous description) along the Northerly line of said Winkes parcel for a distance of 180.01 feet to a point on a non-tangent curve on the Easterly road right-of-way margin of Dike Road, as shown on the face of said Skagit County Short Plat No. 26-84;
thence along the arc of said curve to the right, concave to the East, having an initial tangent bearing of North $23^{\circ}34'58''$ West, a radius of 561.35 feet, through a central angle of $27^{\circ}04'56''$, an arc distance of 265.34 feet to a point of tangency;
thence North $3^{\circ}29'58''$ East for a distance of 228.76 feet, more or less, to a point bearing North $88^{\circ}57'11''$ West from the POINT OF BEGINNING;
thence South $88^{\circ}57'11''$ East along the South line of said Lot B, Skagit County Short Plat No. 26-84, or South line extended, for a distance of 418.05 feet to the POINT OF BEGINNING.

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



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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. If an application for reclassification under 84.34 RCW 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. WAC 458-30-215(8)

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)(f) (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.

