

When recorded return to:

Skagit County Assessor
Admin Bldg, Room 204
700 S Second ST
Mount Vernon, WA 98273



201412170014

Skagit County Auditor **\$75.00**
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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: Dalseg Brothers LLC

Mailing Address: 21387 Conway Hill LN

Mount Vernon WA 98274
City State Zip

Legal Description: 2.0 AC PARCEL; BEING A PORTION OF SOUTHWEST 1/4 OF NORTHEAST
1/4, SECTION 20, TOWNSHIP 33 N, RANGE 4 E, W.M. LEGAL ATTACHED

Assessor's Parcel/Account Number: PORTION OF P16978

Reference Numbers of Documents Assigned or Released: C/U F&A VIO#32-2014

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) _____

OWNER'S SIGNED REQUEST

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

If yes, go to page two and complete the rest of form. If no, complete questions 1-4 below

1. Date of removal: _____
2. Calculate amount due in #8 (recording fee) and #10 (calculation of tax for remainder of current year.)
3. Reason for exception (see page 4 for exceptions.)
4. Provide a brief explanation on why removal meets the exception listed in #3.

Amelia M. DeVal
County Assessor or Deputy

12/17/2014
Date

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

SKAGIT

Open Space Loss Worksheet
for Property 16978

12/17/2014 9:22:46AM

Change in Use Date: November 27, 2014

Acres Removed: 2.0000

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	\$4,885.00	\$213.00	13.693	0.906849	\$60.66	\$2.64	\$58.01	\$4.06	\$62.07
Remainder of Year	\$4,885.00	\$213.00	13.693	0.093151	\$6.23	\$0.27	\$5.96	\$0.00	\$5.96
Total									\$68.03

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
1	2012 - 2013	\$5,709.00	\$213.00	\$5,496.00	20	13.229	\$72.71	19	\$13.81
2	2011 - 2012	\$6,351.00	\$213.00	\$6,138.00	20	12.286	\$75.29	31	\$23.34
3	2010 - 2011	\$6,351.00	\$213.00	\$6,138.00	20	11.551	\$70.90	43	\$30.49
4	2009 - 2010	\$6,351.00	\$213.00	\$6,138.00	20	10.324	\$63.37	55	\$34.85
5	2008 - 2009	\$6,351.00	\$213.00	\$6,138.00	20	9.822	\$60.29	67	\$40.39
6	2007 - 2008	\$6,152.00	\$213.00	\$5,939.00	20	9.677	\$57.47	79	\$45.40
7	2006 - 2007	\$6,458.00	\$213.00	\$6,245.00	20	10.554	\$65.91	91	\$59.98
Total									\$714.20

Penalty: 142.84

Penalty Percent: 20.00%

Total Prior Year Taxes Due: 857.04

Total Additional Taxes & Interest: 925.07

RECORDING FEE: \$75.00

Total Due: 1,000.07

Current Year Taxes Due: 68.03
Prior Year Taxes Due: 714.20



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Exhibit "A"

Portion of Lot 4, Open Space Reserve, Skagit County Short CaRD PL-07-0138, Skagit County Assessor's Parcel No. P-16978 and P-16980 to be removed from open space

That portion of Lot 4, Open Space Reserve, Skagit County Short CaRD PL-07-0138, approved March 31, 2008 and recorded April 4, 2008 under Skagit County Auditor's File No. 200804040033, being a portion of the Southwest 1/4 of the Northeast 1/4 of Section 20, Township 33 North, Range 4 East, W.M., described as follows:

BEGINNING at the Southwest corner of said Lot 4, Open Space Reserve, Skagit County Short CaRD PL-07-0138;
thence North 2°47'24" West along the West line of said Lot 4, Open Space Reserve, also being the Easterly right-of-way margin of Conway Hill Lane for a distance of 130.98 feet to the TRUE POINT OF BEGINNING;
thence continue North 2°47'24" West along said West line of Lot 4, Open Space Reserve, for a distance of 436.25 feet, more or less, to the Southwest corner of that certain parcel conveyed to Donald B. Dalseg and Kathleen M. Dalseg, husband and wife, by Quit Claim Deed recorded under Skagit County Auditor's File No. 201403110034;
thence South 87°26'48" East along the South line of said Dalseg parcel or South line extended for a distance of 248.86 feet;
thence South 21°19'40" East for a distance of 72.00 feet;
thence South 21°28'39" West for a distance of 173.31 feet;
thence South 2°47'24" East for a distance of 65.11 feet;
thence South 46°07'02" West for a distance of 89.16 feet;
thence South 40°20'42" West for a distance of 95.08 feet, more or less, to a point bearing South 87°26'48" East from the TRUE POINT OF BEGINNING;
thence North 87°26'48" West for a distance of 67.53 feet, more or less, to the TRUE POINT OF BEGINNING.

Situate in the County of Skagit, State of Washington.

The above-described parcel to be known as Lots 5 and 6, Skagit County Short CaRD PL-14-0225

Area = 87,117 sq ft 2.0 acres



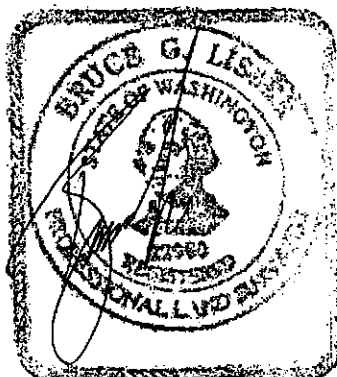
Skagit County Auditor

\$75.00

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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, interest, or penalty are 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 84.04.130 for the purpose enumerated in those sections (RCW 84.34.108(6)(f));
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f) (homestead);
 - 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.

