

When recorded return to:

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

Skagit County Auditor  
10/27/2015 Page

1 of

\$81.00  
9 3:24PM

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

SKAGIT County

Grantor or County: SKAGIT

Grantee or Property Owner: DEAN K WADSWORTH

Mailing Address: 7581 FRUITDALE ROAD 800470 200202110231

SEDRO WOOLLEY WA 98284

City State Zip

Legal Description: SEE ATTACHED EXHIBIT 'A'

SECTION 7, TOWNSHIP 35 NORTH, RANGE 5 EAST, W.M.

Assessor's Parcel/Account Number: P38614 P38638 P38609 P38651 P117539

Reference Numbers of Documents Assigned or Released: C/U F&A VIO#32-2015

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, 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.

Hoppin Saben  
County Assessor or Deputy

10/26/2015  
Date

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

4. Total Additional Tax and Interest (Total of entries in item 3, column 8) = \$0.00

5. 20% Penalty (Does not apply if owner complied with two year withdrawal notice) = \$0.00

6. Total Additional Tax, Interest, and Penalty (Total of entries in items 4 and 5) = \$0.00

7. Prorated Tax and Interest for Current Year (Items 1c and 2) = \$

8. Recording Fee for Removal =

9. Total of Tax, Interest, Penalty, and Recording Fee (Add lines 6, 7, and 8) = \$

(Payable in full 30 days after the date the treasurer's statement is received. Any amount unpaid on its due date is considered delinquent. From the date of delinquency until paid, interest will be charged at the same rate applied by law to delinquent ad valorem property taxes.)

10. Calculation of Tax for Remainder of Current Year. P 38614

$$\frac{210}{\text{No. of days from date of removal to end of year}} \div \frac{365}{\text{No. of days in year}} = \frac{0.5753424658}{\text{Proration Factor}}$$

a.  $\frac{\$59,500}{\text{True \& Fair Value (Jan 1 of year removed)}} \times \frac{13.2350000000}{\text{Levy Rate}} \div 1,000 \times \frac{0.5753424658}{\text{Proration Factor}} = \underline{\$453.07}$

b.  $\frac{\$11,100}{\text{Current Use Value (Jan 1 of year removed)}} \times \frac{13.2350000000}{\text{Levy Rate}} \div 1,000 \times \frac{0.5753424658}{\text{Proration Factor}} = \underline{\$84.52}$

c. Amount of tax due for remainder of current year (10a minus 10b) = \$368.55

d. Taxes are payable on regular due dates and may be paid in half payments under provisions of RCW 84.56.020.

**Assessors Use Only**

If the parcel subject to this removal document is considered contiguous, as defined in RCW 84.34.020(6), with other parcels having different ownerships, verify all remaining classified parcels with different ownerships are still:

- Adjoining
- Being managed as part of a single operation
- Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

SKAGIT

Open Space Loss Worksheet  
for Property 38638

10/27/2015 8:42:23AM

Change In Use Date: May 04, 2015

Acres Removed: 14.6500

Non-Senior

Current Tax Year

| Year              | Market Value | Current Use Value | Levy Rate | Proportion Factor | Market Taxes Due | Current Use Taxes Due | Additional Taxes Due | Interest Due | Tax & Interest Override |
|-------------------|--------------|-------------------|-----------|-------------------|------------------|-----------------------|----------------------|--------------|-------------------------|
| Current Tax Year  | \$71,600.00  | \$2,200.00        | 13.235    | 0.339726          | \$321.94         | \$9.89                | \$312.05             | \$3.12       | \$315.17                |
| Remainder of Year | \$71,600.00  | \$2,200.00        | 13.235    | 0.660274          | \$625.70         | \$19.23               | \$606.48             | \$0.00       | \$606.48                |
| <b>Total</b>      |              |                   |           |                   |                  |                       |                      |              | <b>\$921.65</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            | 2013 - 2014 | \$71,600.00  | \$2,000.00        | \$69,600.00      | 85          | 12.842    | \$893.79                       | 13        | \$116.19     | \$1,009.98        |
| 2            | 2012 - 2013 | \$62,400.00  | \$1,900.00        | \$60,500.00      | 85          | 12.816    | \$775.37                       | 25        | \$193.84     | \$969.21          |
| 3            | 2011 - 2012 | \$62,400.00  | \$1,900.00        | \$60,500.00      | 85          | 11.233    | \$679.62                       | 37        | \$251.46     | \$931.08          |
| 4            | 2010 - 2011 | \$62,400.00  | \$1,900.00        | \$60,500.00      | 85          | 10.439    | \$631.53                       | 49        | \$309.45     | \$940.98          |
| 5            | 2009 - 2010 | \$62,400.00  | \$1,800.00        | \$60,500.00      | 85          | 9.887     | \$586.07                       | 61        | \$357.50     | \$943.57          |
| 6            | 2008 - 2009 | \$62,400.00  | \$2,600.00        | \$60,400.00      | 85          | 8.847     | \$534.35                       | 73        | \$390.08     | \$924.43          |
| 7            | 2007 - 2008 | \$45,400.00  | \$2,000.00        | \$43,400.00      | 85          | 9.380     | \$407.08                       | 85        | \$348.02     | \$755.10          |
| <b>Total</b> |             |              |                   |                  |             |           |                                |           |              | <b>\$6,472.35</b> |

Current Year Taxes Due:

921.65

Prior Year Taxes Due:

6,472.35

Penalty: 1294.47  
 Penalty Percent: 20.00%  
 Total Prior Year Taxes Due: 7,766.82  
 Total Additional Taxes & Interest: 8,688.47  
 RECORDING FEE: \$81.00  
 Total Due: 8,769.47

SKAGIT

Open Space Loss Worksheet  
for Property 117539

Change in Use Date: May 04, 2015

Acres Removed: 0.2800

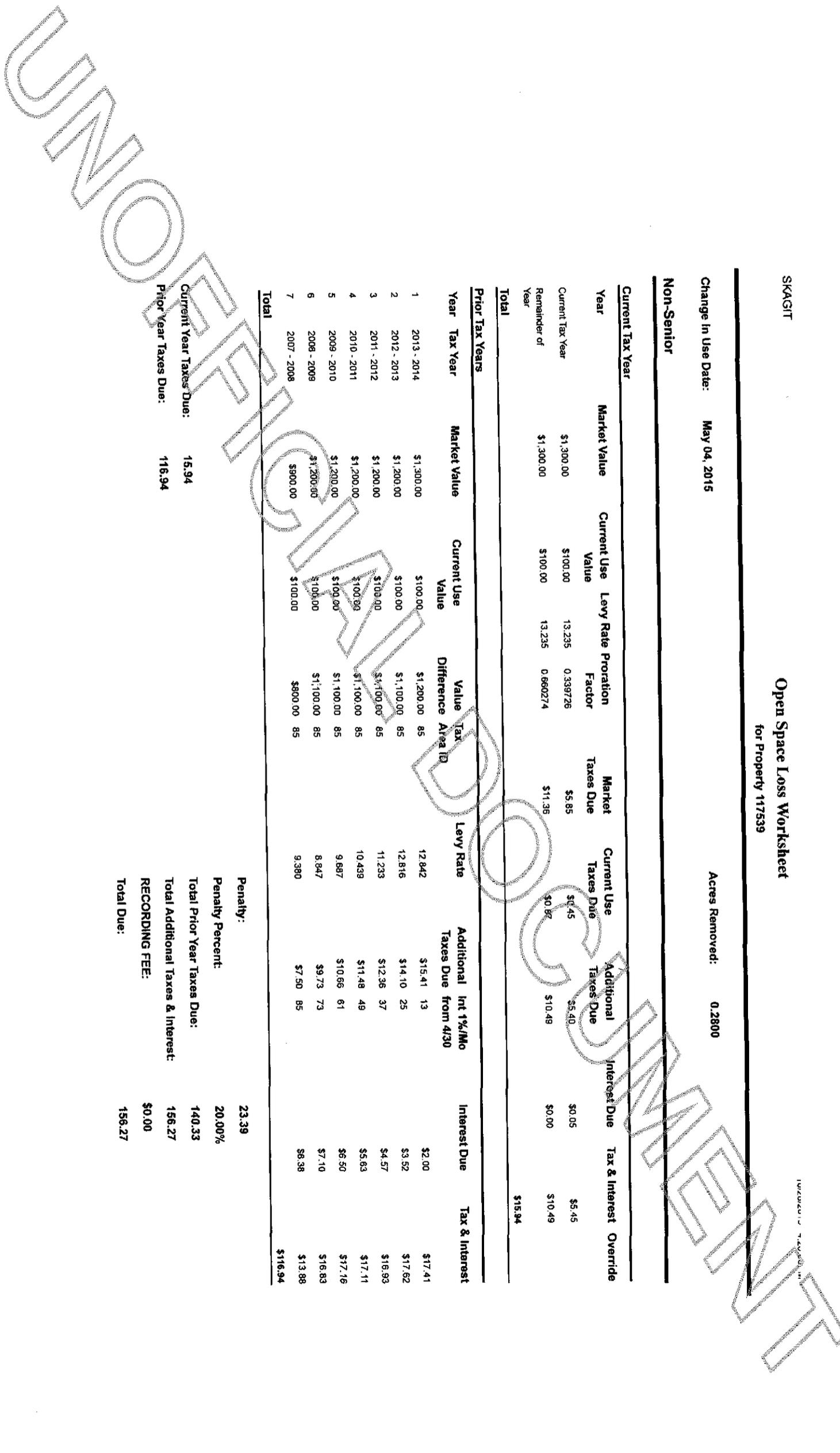
Non-Senior

| Current Tax Year  | Market Value | Current Use Value | Levy Rate | Proportion Factor | Market Taxes Due | Current Use Taxes Due | Additional Taxes Due | Interest Due | Tax & Interest Override |
|-------------------|--------------|-------------------|-----------|-------------------|------------------|-----------------------|----------------------|--------------|-------------------------|
| Current Tax Year  | \$1,300.00   | \$100.00          | 13.235    | 0.339726          | \$5.85           | \$0.45                | \$5.40               | \$0.05       | \$5.45                  |
| Remainder of Year | \$1,300.00   | \$100.00          | 13.235    | 0.660274          | \$11.36          | \$0.87                | \$10.49              | \$0.00       | \$10.49                 |
| <b>Total</b>      |              |                   |           |                   |                  |                       |                      |              | <b>\$15.94</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               | 2013 - 2014 |          | \$1,300.00   | \$100.00          | \$1,200.00       | 85          | 12.842    | \$15.41                        | 13        | \$2.00       | \$17.41         |
| 2               | 2012 - 2013 |          | \$1,200.00   | \$100.00          | \$1,100.00       | 85          | 12.816    | \$14.10                        | 25        | \$3.52       | \$17.62         |
| 3               | 2011 - 2012 |          | \$1,200.00   | \$100.00          | \$1,100.00       | 85          | 11.233    | \$12.36                        | 37        | \$4.57       | \$16.93         |
| 4               | 2010 - 2011 |          | \$1,200.00   | \$100.00          | \$1,100.00       | 85          | 10.439    | \$11.48                        | 49        | \$5.63       | \$17.11         |
| 5               | 2009 - 2010 |          | \$1,200.00   | \$100.00          | \$1,100.00       | 85          | 9.687     | \$10.66                        | 61        | \$6.50       | \$17.16         |
| 6               | 2008 - 2009 |          | \$1,200.00   | \$100.00          | \$1,100.00       | 85          | 8.947     | \$9.73                         | 73        | \$7.10       | \$16.83         |
| 7               | 2007 - 2008 |          | \$900.00     | \$100.00          | \$800.00         | 85          | 9.380     | \$7.50                         | 85        | \$8.38       | \$13.88         |
| <b>Total</b>    |             |          |              |                   |                  |             |           |                                |           |              | <b>\$116.94</b> |

Penalty: 23.39  
 Penalty Percent: 20.00%  
 Total Prior Year Taxes Due: 140.33  
 Total Additional Taxes & Interest: 156.27  
 RECORDING FEE: \$0.00  
 Total Due: 156.27

Current Year Taxes Due: 15.94  
 Prior Year Taxes Due: 116.94



SKAGIT

Open Space Loss Worksheet  
for Property 38609

10/26/2015 4:22:35PM

Change In Use Date: May 04, 2015

Acres Removed: 4.5600

Non-Senior

Current Tax Year

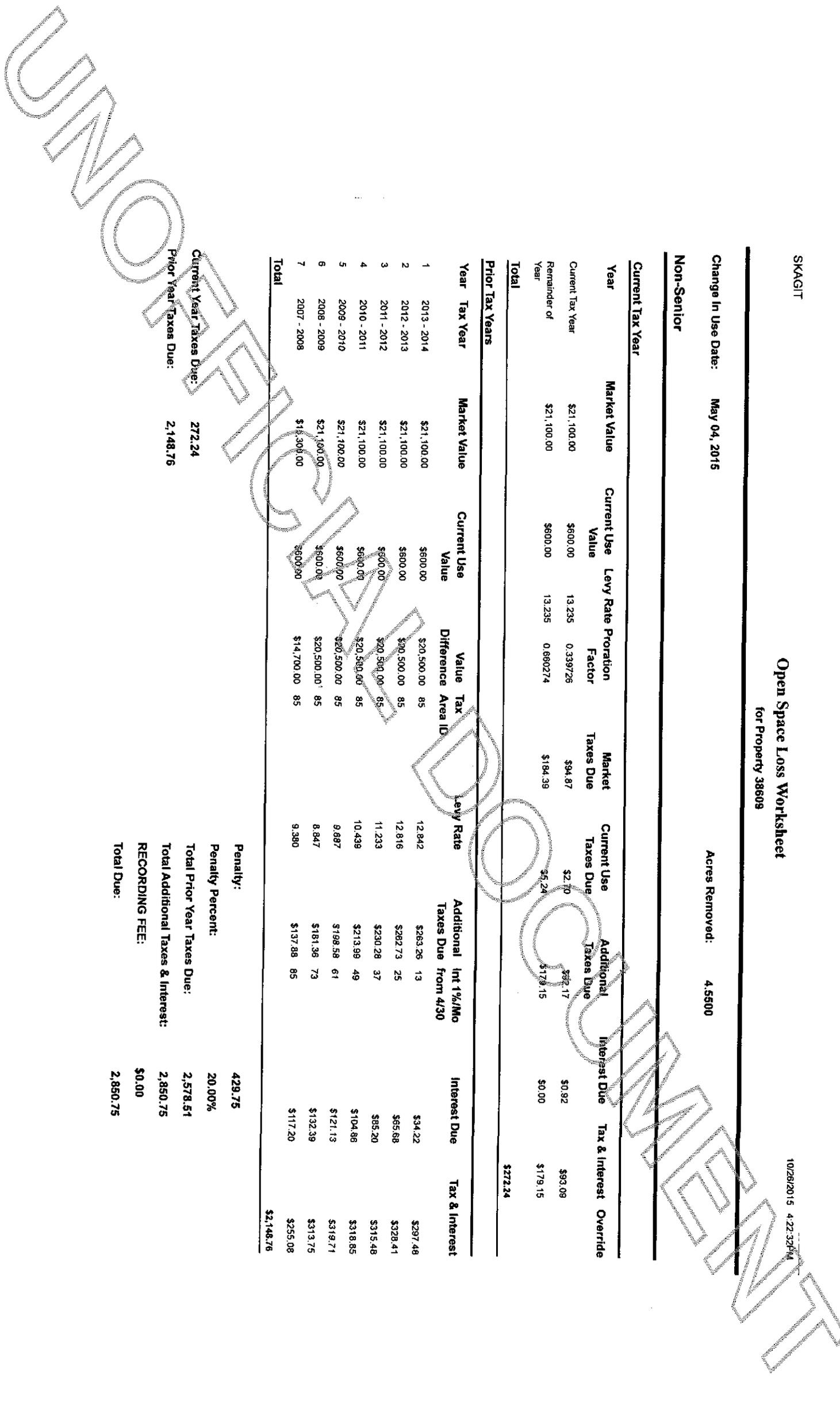
| Year              | Market Value | Current Use Value | Levy Rate | Proportion Factor | Market Taxes Due | Current Use Taxes Due | Additional Taxes Due | Interest Due | Tax & Interest Override |
|-------------------|--------------|-------------------|-----------|-------------------|------------------|-----------------------|----------------------|--------------|-------------------------|
| Current Tax Year  | \$21,100.00  | \$600.00          | 13.235    | 0.339726          | \$94.87          | \$2.50                | \$92.17              | \$0.92       | \$93.09                 |
| Remainder of Year | \$21,100.00  | \$600.00          | 13.235    | 0.860274          | \$184.39         | \$5.24                | \$179.15             | \$0.00       | \$179.15                |
| <b>Total</b>      |              |                   |           |                   |                  |                       |                      |              | <b>\$272.24</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            | 2013 - 2014 | \$21,100.00  | \$600.00          | \$20,500.00      | 85          | 12.842    | \$293.26                       | 13        | \$34.22      | \$297.48          |
| 2            | 2012 - 2013 | \$21,100.00  | \$600.00          | \$20,500.00      | 85          | 12.816    | \$282.73                       | 25        | \$65.68      | \$328.41          |
| 3            | 2011 - 2012 | \$21,100.00  | \$500.00          | \$20,500.00      | 85          | 11.233    | \$230.28                       | 37        | \$85.20      | \$315.48          |
| 4            | 2010 - 2011 | \$21,100.00  | \$600.00          | \$20,500.00      | 85          | 10.439    | \$213.99                       | 49        | \$104.86     | \$318.85          |
| 5            | 2009 - 2010 | \$21,100.00  | \$600.00          | \$20,500.00      | 85          | 9.897     | \$198.58                       | 61        | \$121.13     | \$319.71          |
| 6            | 2008 - 2009 | \$21,100.00  | \$600.00          | \$20,500.00      | 85          | 8.847     | \$181.36                       | 73        | \$132.39     | \$313.75          |
| 7            | 2007 - 2008 | \$18,308.00  | \$600.90          | \$14,700.00      | 85          | 9.390     | \$137.88                       | 85        | \$117.20     | \$255.08          |
| <b>Total</b> |             |              |                   |                  |             |           |                                |           |              | <b>\$2,148.76</b> |

Current Year Taxes Due: 272.24  
Prior Year Taxes Due: 2,148.76

Penalty: 429.75  
 Penalty Percent: 20.00%  
 Total Prior Year Taxes Due: 2,578.51  
 Total Additional Taxes & Interest: 2,850.75  
 RECORDING FEE: \$10.00  
 Total Due: 2,850.75



SKAGIT

Open Space Loss Worksheet  
for Property 38851

10/26/2012 4:23:00 PM

Change In Use Date: May 04, 2015

Acres Removed: 1.3600

Non-Senior

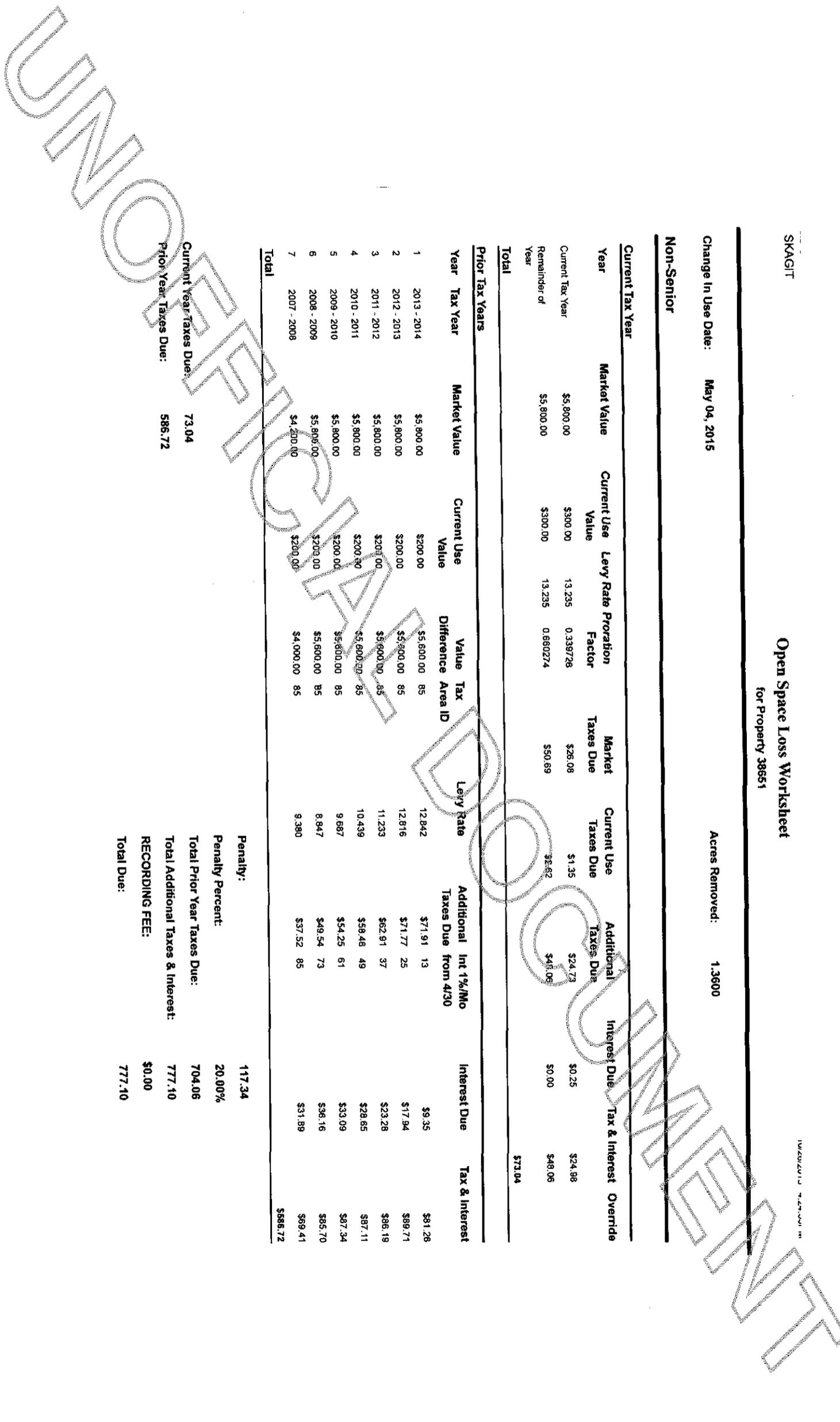
| Current Tax Year  | Market Value | Current Use Value | Levy Rate | Proportion Factor | Market Taxes Due | Current Use Taxes Due | Additional Taxes Due | Interest Due | Tax & Interest Override |
|-------------------|--------------|-------------------|-----------|-------------------|------------------|-----------------------|----------------------|--------------|-------------------------|
| Current Tax Year  | \$5,800.00   | \$300.00          | 13.235    | 0.339726          | \$26.08          | \$1.35                | \$24.73              | \$0.25       | \$24.98                 |
| Remainder of Year | \$5,800.00   | \$300.00          | 13.235    | 0.660274          | \$50.69          | \$2.82                | \$48.06              | \$0.00       | \$48.06                 |
| <b>Total</b>      |              |                   |           |                   |                  |                       |                      |              | <b>\$73.04</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 | Interest Due | Tax & Interest |
|--------------|-------------|--------------|-------------------|------------------|-------------|-----------|--------------------------------|--------------|----------------|
| 1            | 2013 - 2014 | \$5,800.00   | \$200.00          | \$5,600.00       | 85          | 12.842    | \$71.91                        | 13           | \$9.35         |
| 2            | 2012 - 2013 | \$5,800.00   | \$200.00          | \$5,600.00       | 85          | 12.816    | \$71.77                        | 25           | \$17.94        |
| 3            | 2011 - 2012 | \$5,800.00   | \$201.00          | \$5,600.00       | 85          | 11.233    | \$62.91                        | 37           | \$23.28        |
| 4            | 2010 - 2011 | \$5,800.00   | \$200.00          | \$5,600.00       | 85          | 10.439    | \$58.48                        | 49           | \$28.65        |
| 5            | 2009 - 2010 | \$5,800.00   | \$200.00          | \$5,600.00       | 85          | 9.687     | \$54.25                        | 61           | \$33.09        |
| 6            | 2008 - 2009 | \$5,808.00   | \$203.00          | \$5,600.00       | 85          | 8.947     | \$49.54                        | 73           | \$36.16        |
| 7            | 2007 - 2008 | \$4,200.00   | \$200.00          | \$4,000.00       | 85          | 9.380     | \$37.52                        | 85           | \$31.89        |
| <b>Total</b> |             |              |                   |                  |             |           |                                |              | <b>\$86.72</b> |

Current Year Taxes Due: 73.04  
Prior Year Taxes Due: 586.72

Penalty: 117.34  
 Penalty Percent: 20.00%  
 Total Prior Year Taxes Due: 704.06  
 Total Additional Taxes & Interest: 777.10  
 RECORDING FEE: \$0.00  
 Total Due: 777.10



### 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 64.04.130 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)(homesite);
  - 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.

Escrow No.: 151135-OE

**EXHIBIT "A"**

**LEGAL DESCRIPTION**

PARCEL "A":

That portion of the South 22 acres of the Northeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$  of Section 7, Township 35 North, Range 5 East, W.M., lying East of the county road which follows the line of the abandoned railway right of way, EXCEPT roads AND EXCEPT the following described tract:

Beginning at the intersection of the North line of the South 22 acres of said Northeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$  and the county road;  
thence East along said North line 200 feet;  
thence Southerly and parallel with the East line of said subdivision 150 feet, more or less, to the Northerly line of the county road;  
thence Northwesterly along the Northerly line of said county road to the point of beginning.

PARCEL "B":

That portion of the Northeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$ , Section 7, Township 35 North, Range 5 East, W.M., described as follows:

Beginning at the intersection of the North line of the South 22 acres of said Northeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$  and the county road;  
thence East along said North line 200 feet;  
thence Southerly and parallel with the East line of said subdivision 150 feet, more or less, to the Northerly line of the county road;  
thence Northwesterly along the Northerly line of said county road to the point of beginning.

PARCEL "C":

All that portion of the Northeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$  of Section 7, Township 35 North, Range 5 East, W.M., EXCEPT the South 22 acres thereof lying Easterly of a line 15 feet West of and parallel to the Westerly boundary of the right of way, as granted to the United States of America, by instrument dated August 29, 1946 and recorded June 17, 1949, in Volume 234 of Deeds, page 460, under Auditor's File No. 432617, excepting there from road and railway rights of way.

PARCEL "D":

That portion of the Southeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$ , Section 7, Township 35 North, Range 5 East, W.M., lying Westerly of the Easterly line of the right of way as granted to the United States of America, by instrument dated May 10, 1946 and recorded May 15, 1946, under Auditor's File No. 391878, and Easterly of the county road, excepting therefrom road and railway rights of way.

PARCEL "E":

THE South 15 feet of Lots 3 and 4, Short Plat No. 96-031, approved September 8, 1999, recorded September 9, 1999 under Auditor's File No. 199909090091, and being a portion of the Northeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$  and of Government Lot 3 of Section 7, Township 35 North, Range 5 East, W.M., as awarded to Dean K. Wadsworth in that Judgment filed October 25, 2000 under Quiet Title Cause No. 99-2-01070-4.

All situate in County of Skagit, State of Washington.

UNOFFICIAL DOCUMENT