

When recorded return to:



Skagit County Auditor
10/4/2017 Page 1 of

\$78.00
5 11:17AM



Skagit County Auditor
10/20/2017 Page 1 of

\$81.00
8 9:23AM

Be Record to show corrections
**Notice of Removal of Current Use Classification
and Additional Tax Calculations
Chapter 84.34 RCW
SKAGIT**

Grantor or County: SKAGIT COUNTY

Grantee or Property Owner: ESTATE OF LASSE AND ESTHER STOHL

Mailing Address: 17012 CHILTERN HILLS ROAD

MINNETONKA

City

MN

State

55345

Zip

Legal Description: SEE ATTACHED EXHIBIT 'A'

SECTION 5, TOWNSHIP 33 NORTH, RANGE 4 EAST, W.M.

Assessor's Parcel/Account Number: P16328 AND P16326 P29364 + P29588

Reference Numbers of Documents Assigned or Released: C/U F&A VIO#63-2017 AF#799218

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: 10/15/17

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.

Kristin Salven
County Assessor or Deputy

10/4/2017
Date

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

SKAGIT

Open Space Loss Worksheet
for Property 16328

10/4/2017 9:42:05AM

Change in Use Date: September 22, 2017

Acres Removed: 6.0000

Non-Senior

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										
Current Tax Year	\$52,900.00	\$14,400.00	14.556	0.726027	\$559.07	\$152.78	\$406.88	\$20.34	\$427.22	
Remainder of Year	\$52,900.00	\$14,400.00	14.556	0.273973	\$210.97	\$57.43	\$153.54	\$0.00	\$153.54	
Total									\$580.76	

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference Area/D	Levy Rate	Additional Int 1%/Mo Taxes Due from 4/30	Interest Due	Tax & Interest
1	2015 - 2016	\$52,900.00	\$14,500.00	\$38,400.00 138	14.743	\$566.14 17	\$96.24	\$662.38
2	2014 - 2015	\$42,200.00	\$13,600.00	\$28,600.00 138	15.017	\$428.48 29	\$124.55	\$554.03
3	2013 - 2014	\$42,200.00	\$11,800.00	\$30,400.00 138	14.863	\$445.77 41	\$182.77	\$628.54
4	2012 - 2013	\$42,200.00	\$8,200.00	\$34,000.00 138	14.856	\$505.09 53	\$267.70	\$772.79
5	2011 - 2012	\$42,200.00	\$8,200.00	\$34,000.00 138	13.803	\$462.51 65	\$300.63	\$763.14
6	2010 - 2011	\$42,200.00	\$8,200.00	\$34,000.00 138	13.482	\$424.74 77	\$327.05	\$751.79
7	2009 - 2010	\$42,200.00	\$8,200.00	\$34,000.00 138	11.689	\$397.41 89	\$353.69	\$751.10
Total								\$4,883.77

Current Year Taxes Due: 580.76
Prior Year Taxes Due: 4,883.77

Penalty: 976.75
 Penalty Percent: 20.00%
 Total Prior Year Taxes Due: 5,860.52
 Total Additional Taxes & Interest: 6,441.28
 RECORDING FEE: \$78.00
 Total Due: 6,519.28

SKAGIT

Open Space Loss Worksheet
for Property 16330

10/4/2017 9:39:30AM

Change in Use Date: September 22, 2017

Acres Removed: 5.6500

Non-Senior

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	\$51,600.00	\$14,100.00	14.556	0.728027	\$545.33	\$1,495.00	\$386.31	\$19.82	\$416.13
Remainder of Year	\$51,600.00	\$14,100.00	14.556	0.273973	\$205.78	\$56.23	\$149.55	\$0.00	\$149.55
Total									\$565.68

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 (N)
1	2015 - 2016	\$51,600.00	\$14,200.00	\$37,400.00	138	14.743	\$551.40	\$93.74	\$645.14
2	2014 - 2015	\$41,200.00	\$13,200.00	\$28,000.00	138	15.017	\$420.47	\$121.94	\$542.41
3	2013 - 2014	\$41,200.00	\$11,500.00	\$29,700.00	138	14.663	\$435.50	\$178.56	\$614.06
4	2012 - 2013	\$41,200.00	\$9,600.00	\$33,200.00	138	14.856	\$489.21	\$261.40	\$750.61
5	2011 - 2012	\$41,200.00	\$8,000.00	\$33,200.00	138	13.803	\$451.63	\$293.56	\$745.19
6	2010 - 2011	\$41,200.00	\$8,000.00	\$33,200.00	138	12.492	\$414.75	\$319.36	\$734.11
7	2009 - 2010	\$41,200.00	\$8,000.00	\$33,200.00	138	11.689	\$388.06	\$345.37	\$733.43
Total									\$4,768.95

Current Year Taxes Due: 565.68
Prior Year Taxes Due: 4,768.95

Penalty: 953.79
 Penalty Percent: 20.00%
 Total Prior Year Taxes Due: 5,722.74
 Total Additional Taxes & Interest: 6,288.42
 RECORDING FEE: \$0.00
 Total Due: 6,288.42

SKAGIT

Open Space Loss Worksheet

for Property 29364

10/19/2017 10:55:04AM

Change in Use Date: October 15, 2017

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	\$25,300.00	\$4,800.00	14.634	0.789041	\$292.14	\$55.45	\$236.72	\$14.20	\$250.92
Remainder of Year	\$25,300.00	\$4,800.00	14.634	0.210959	\$78.11	\$14.82	\$63.29	\$0.00	\$63.29
Total									\$314.21

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Int 1%/Mo Taxes Due from 4/30	Interest Due	Tax & Interest
1	2015 - 2016	\$25,300.00	\$4,800.00	\$20,500.00	134	14.767	\$302.73	\$54.49	\$357.22
2	2014 - 2015	\$20,500.00	\$4,500.00	\$16,000.00	134	15.326	\$245.22	\$73.57	\$318.79
3	2013 - 2014	\$20,500.00	\$3,900.00	\$16,600.00	134	14.944	\$248.07	\$104.19	\$352.26
4	2012 - 2013	\$20,500.00	\$2,700.00	\$17,800.00	134	15.167	\$269.96	\$145.78	\$415.74
5	2011 - 2012	\$20,500.00	\$2,700.00	\$17,800.00	134	13.915	\$247.68	\$163.47	\$411.15
6	2010 - 2011	\$20,500.00	\$2,700.00	\$17,800.00	134	12.752	\$226.98	\$177.04	\$404.02
7	2009 - 2010	\$20,500.00	\$2,700.00	\$17,800.00	134	12.025	\$214.05	\$192.54	\$406.59
Total									\$2,665.87

Current Year Taxes Due: 314.21
 Prior Year Taxes Due: 2,665.87

Penalty: 0.00
 Penalty Percent: 0.00%
 Total Prior Year Taxes Due: 2,665.87
 Total Additional Taxes & Interest: 2,980.08
 RECORDING FEE: \$159.00
 Total Due: 3,139.08

SKAGIT

Open Space Loss Worksheet

for Property 29588

10/19/2017 11:11:10AM

Change In Use Date: October 15, 2017

Acres Removed: 1.7900

Non-Senior

Current Tax 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
Year											
Current Tax Year		\$22,600.00	\$4,300.00	14.634	0.789041	\$260.96	\$49.95	\$211.31	\$12.68	\$223.99	
Remainder of Year		\$22,600.00	\$4,300.00	14.634	0.210959	\$69.77	\$13.28	\$56.50	\$0.00	\$56.50	
Total										\$280.49	

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	2015 - 2016	\$22,600.00	\$4,300.00	\$18,300.00	134	14.767	\$270.24	18	\$46.64	\$316.88
2	2014 - 2015	\$14,300.00	\$4,000.00	\$10,300.00	134	15.326	\$157.86	30	\$47.36	\$205.22
3	2013 - 2014	\$13,400.00	\$3,500.00	\$9,900.00	134	14.944	\$147.84	42	\$62.13	\$210.07
4	2012 - 2013	\$13,400.00	\$2,500.00	\$10,900.00	134	15.167	\$165.32	54	\$89.27	\$254.59
5	2011 - 2012	\$14,300.00	\$2,500.00	\$11,800.00	134	13.915	\$164.19	66	\$108.37	\$272.56
6	2010 - 2011	\$15,600.00	\$2,500.00	\$13,100.00	134	12.752	\$167.05	78	\$130.30	\$297.35
7	2009 - 2010	\$18,400.00	\$2,500.00	\$15,900.00	134	12.025	\$191.20	90	\$172.08	\$363.28
Total										\$1,921.95

Current Year Taxes Due: 280.49
 Prior Year Taxes Due: 1,921.95

Penalty: 0.00
 Penalty Percent: 0.00%
 Total Prior Year Taxes Due: 1,921.95
 Total Additional Taxes & Interest: 2,202.44
 RECORDING FEE: \$0.00
 Total Due: 2,202.44

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, wildfire 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.

EXHIBIT 'A'

Parcels: (P16328) 330405-0-004-0008 & (P16330) 330405-0-006-0006

Those portions of Government Lot 3, Section 5, Township 33 North, Range 4 East, W.M., described as follows:

1. Beginning at a point on the South line of the County Road, extended along the North line of said lot, where the West line of said lot intersects said South line of the County Road;
thence Southerly along the West line of Lot 3, a distance of 1,198.9 feet;
thence South $89^{\circ}55'$ East 215.3 feet;
thence North $3^{\circ}59'30''$ West 1,198.9 feet to a point on the South line of the County Road which is 220.7 feet South 90° from the point of beginning;
thence North 90° West 220.7 feet to the point of beginning.
2. Beginning at a point on the South line of the County Road, extended along the North line of said lot, which point is South 90° East 220.7 feet from the point of intersection of the West line of said lot with the said South line of the County Road;
thence South 90° East along the South line of said road, 220.7 feet;
thence South $3^{\circ}44'$ East 1,198.9 feet;
thence North $89^{\circ}55'$ West 215.3 feet to a point which is South $89^{\circ}55'$ East 215.3 feet from the West line of Lot 3 aforesaid;
thence North $3^{\circ}59'30''$ West 1,198.9 feet to the point of beginning.

EXCEPT from the above described parcels that portion as conveyed to the State of Washington under Auditor's File No. 755485, records of Skagit County, Washington;

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

Schedule "A-1"

01-162396-OE

DESCRIPTION:

PARCEL "A":

Those portions of Government Lot 3, Section 5, Township 33 North, Range 4 East, W.M., described as follows:

1. Beginning at a point on the South line of the County Road, extended along the North line of said lot, where the West line of said lot intersects said South line of the County Road;
thence Southerly along the West line of Lot 3, a distance of 1,198.9 feet;
thence South 89°55' East 215.3 feet;
thence North 3°59'30" West 1,198.9 feet to a point on the South line of the County Road which is 220.7 feet South 90° from the point of beginning;
thence North 90° West 220.7 feet to the point of beginning.
2. Beginning at a point on the South line of the County Road, extended along the North line of said lot, which point is South 90° East 220.7 feet from the point of intersection of the West line of said lot with the said South line of the County Road;
thence South 90° East along the South line of said road, 220.7 feet;
thence South 3°44' East 1,198.9 feet;
thence North 89°55' West 215.3 feet to a point which is South 89°55' East 215.3 feet from the West line of Lot 3 aforesaid;
thence North 3°59'30" West 1,198.9 feet to the point of beginning.

EXCEPT that portion conveyed to the State of Washington under Auditor's File No. 755485, records of Skagit County, Washington.

Situate in the County of Skagit, State of Washington.

PARCEL "B":

Beginning 12 rods East of the Southwest corner of the Southeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 32, Township 34 North, Range 4 East of W.M.;
thence East 8 rods;
thence North 40 rods;
thence 8 rods;
thence South 40 rods to the point of beginning, EXCEPT Hickox Road;
also known as the East 8 rods of the West 20 rods of the South $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 32, Township 34 North, Range 4 East, W.M. EXCEPT Hickox Road.

TOGETHER WITH the West 12 rods of the South $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 32, Township 34 North, Range 4 East, W.M., EXCEPT portion for Highway, Cedardale Road and Hickox Road.

Situate in County of Skagit, State of Washington.