

When recorded return to:

SKAGIT COUNTY ASSESSOR'S
700 SOUTH 2ND STREET
MOUNT VERNON, WA 98273



201803280064

Skagit County Auditor

\$77.00

3/28/2018 Page

1 of

4 11:27AM

**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: RITA K LESAGE

Mailing Address: 15608 HIGHWAY 20

MOUNT VERNON

WA

98273

City

State

Zip

Legal Description: SEE ATTACHED

Section 29 Township 34 North, Range 3 E W.M.

Assessor's Parcel/Account Number: P107929 F&A AF#8001250045

Reference Numbers of Documents Assigned or Released: CU F&A VIO# 23-2018

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.

County Assessor or Deputy

Date

3/12/2017

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

SKAGIT

3/28/2018, 6:46:30 AM

Open Space Loss Worksheet

for Property 107929

Change in Use Date: March 28, 2018

Acres Removed: 5.0000

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	\$60,000.00	\$8,000.00	14.201	0.194521	\$165.74	\$22.10	\$43.84	\$0.00	\$143.64
Remainder of Year	\$60,000.00	\$8,000.00	14.201	0.805479	\$686.30	\$91.81	\$594.79	\$0.00	\$594.79
Total									\$738.43

Prior Tax Years									
Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Int'l/Mo Taxes Due from 4/30	Interest Due	Tax & Interest
1	2016 - 2017	\$60,000.00	\$8,100.00	\$51,900.00	136	13.898	\$721.29	\$79.34	\$800.63
2	2015 - 2016	\$60,000.00	\$8,100.00	\$51,900.00	136	14.030	\$728.16	\$167.48	\$895.64
3	2014 - 2015	\$48,000.00	\$7,600.00	\$40,400.00	16	14.289	\$577.67	\$202.18	\$779.85
4	2013 - 2014	\$48,000.00	\$6,600.00	\$41,400.00	16	13.935	\$576.90	\$271.14	\$848.04
5	2012 - 2013	\$48,000.00	\$4,700.00	\$43,300.00	16	14.120	\$611.36	\$360.71	\$972.09
6	2011 - 2012	\$48,000.00	\$4,700.00	\$43,300.00	16	12.785	\$553.58	\$393.04	\$946.62
7	2010 - 2011	\$48,000.00	\$4,700.00	\$43,300.00	16	11.781	\$509.23	\$422.66	\$931.89
Total									\$6,174.76

Penalty: 0.00

Penalty Percent: 0.00%

Current Year Taxes Due: 738.43

Total Prior Year Taxes Due: 6,174.76

Prior Year Taxes Due: 6,174.76

Total Additional Taxes & Interest: 6,913.19

RECORDING FEE: \$77.00

Total Due: 6,990.19

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.

LEGAL DESCRIPTION

Order No.: 620033900

For APN/Parcel ID(s): P107929 / 340310-1-006-0100

That part of the Southwest quarter of the Northeast quarter of Section 10, Township 34 North, Range 3 East of W.M., lying South of County Road right-of-way adjoining the Great Northern Railway, and more particularly described as follows:

Beginning at a 2-inch iron pipe marking the center of Section 10; thence North $89^{\circ}47'30''$ East 1304.7 feet along the line through the center of Section 10, to the East one-sixteenth corner on the line through the center of Section 10; thence North $00^{\circ}32'00''$ East for a distance of 576.82 feet to a point on the Southerly right-of-way line of a County Road; thence South $73^{\circ}29'30''$ West for a distance of 1365.4 feet along said Southerly right-of-way line to a point on the line through the center of Section 10; thence South $00^{\circ}21'30''$ West for a distance of 193.68 feet along the line through the center of said Section 10 to the point of beginning.

EXCEPT from the above described lands, those portions taken by Drainage District No. 19 under decree entered December 5, 1922 in Cause No. 8889, records in the Clerk's office for Skagit County, Washington, described as follows:

A tract of land 70 feet wide, the center line of said tract beginning at the Southeast corner of the Southwest quarter of the Northeast quarter of Section 10, Township 34 North, Range 3 East of the Willamette Meridian; thence following Higgins Slough in a general direction North $48^{\circ}45'$ West 440 feet; thence North $56^{\circ}15'$ West 365 feet; thence North $44^{\circ}15'$ West 410 feet; thence North $60^{\circ}30'$ West 315 feet; thence South $88^{\circ}25'$ West 485 feet; thence South $64^{\circ}45'$ West 280 feet, more or less, to a point in said slough 687.8 feet East of the West line of the Southeast quarter of the Northwest quarter of said Section 10.

Also EXCEPT that portion of the Southwest quarter of the Northeast quarter of Section 10, Township 34 North, Range 3 East of the Willamette Meridian, described as follows:

Beginning at a point on the South line of said subdivision, 12 feet West of the Southeast corner thereof, said point being in the center of a drainage ditch; thence North $89^{\circ}49'$ East 12 feet to the Southeast corner of said subdivision; thence North $0^{\circ}35'$ East along the East line of said subdivision, 566.44 feet to the Southerly right-of-way line of the State Highway through said subdivision; thence South $73^{\circ}30'$ West along said State Highway right-of-way line, 547.7 feet to the center of aforesaid drainage ditch; thence following the center of said drainage ditch South $55^{\circ}50'$ East 300 feet, South $44^{\circ}58'$ East 282.7 feet, South $51^{\circ}43'$ East 75.7 feet to the point of beginning;

Also EXCEPT that portion conveyed to the State of Washington for highway purposes as described in Warranty Deed recorded under Auditor's File No. 200605260207, records of Skagit County, Washington.

Situate in Skagit County, Washington.