

202208220035

When recorded return to:

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

SKAGIT COUNTY County

Grantor or County: SKAGIT COUNTY

Grantee or Property Owner: G AND D WALLACE INC

Mailing Address: PO BOX 569 CU F&A AF#800145 & AF#761748

BURLINGTON WA 98233  
City State Zip

Legal Description: SEE ATTACHED EXHIBIT 'A' AND MAP, PORTION SE 1/4,  
SECTION 10, TOWNSHIP 35 NORTH, RANGE 3 EAST, W.M.

Assessor's Parcel/Account Number: PTNS P34038 & P34043

Reference Numbers of Documents Assigned or Released: CU F&A VIO#25-2022

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.

Leffie Seber 8/22/2022  
County Assessor or Deputy Date

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

SKAGIT  
Open Space Loss Worksheet  
for Property 34038

8/22/2022 10:37:32AM

Change In Use Date: August 18, 2022

Acres Removed: 0.1300

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	\$700.00	\$200.00	8.989	0.630137	\$3.96	\$1.13	\$2.83	\$0.11	\$2.94
Remainder of Year	\$700.00	\$200.00	8.989	0.369863	\$2.33	\$0.66	\$1.66	\$0.00	\$1.66
<b>Total</b>									<b>\$4.60</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	2020-2021	\$700.00	\$200.00	\$500.00	88	9.675	\$4.84	16	\$0.77	\$5.61
2	2019-2020	\$700.00	\$200.00	\$500.00	88	10.125	\$5.08	28	\$1.42	\$6.48
3	2018-2019	\$700.00	\$200.00	\$500.00	88	9.616	\$4.81	40	\$1.92	\$6.73
4	2017-2018	\$700.00	\$200.00	\$500.00	88	12.379	\$6.19	52	\$3.22	\$9.41
5	2016-2017	\$700.00	\$200.00	\$500.00	88	12.031	\$6.02	64	\$3.85	\$9.87
6	2015-2016	\$400.00	\$200.00	\$200.00	88	11.092	\$2.22	76	\$1.69	\$3.91
7	2014-2015	\$400.00	\$200.00	\$200.00	88	12.673	\$2.53	88	\$2.23	\$4.76
<b>Total</b>										<b>\$46.37</b>

Current Year Taxes Due: 4.60  
Prior Year Taxes Due: 46.77

Penalty: 0.00  
Penalty Percent: 0.00%  
Total Prior Year Taxes Due: 46.77  
Total Additional Taxes & Interest: 51.37  
RECORDING FEE: \$0.00  
Total Due: 51.37

SKAGIT

Open Space Loss Worksheet  
for Property 34043

8/22/2022 10:45:01AM

Change In Use Date: August 18, 2022

Acres Removed: 0.1600

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	\$1,400.00	\$300.00	8.989	0.630137	\$7.93	\$1.70	\$6.23	\$0.25	\$6.48
Remainder of Year	\$1,400.00	\$300.00	8.989	0.369863	\$4.65	\$1.00	\$3.66	\$0.00	\$3.66
<b>Total</b>									\$10.14

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	2020 - 2021	\$1,300.00	\$300.00	\$1,000.00	86	9.675	\$9.67 16	\$1.55	\$11.22
2	2019 - 2020	\$1,000.00	\$300.00	\$700.00	86	10.125	\$7.09 28	\$1.99	\$9.08
3	2018 - 2019	\$900.00	\$300.00	\$600.00	86	9.616	\$5.77 40	\$2.31	\$8.08
4	2017 - 2018	\$800.00	\$300.00	\$500.00	86	12.379	\$6.19 52	\$3.22	\$9.41
5	2016 - 2017	\$800.00	\$300.00	\$500.00	86	12.031	\$6.02 64	\$3.65	\$9.67
6	2015 - 2016	\$400.00	\$300.00	\$100.00	86	11.092	\$1.11 76	\$0.84	\$1.95
7	2014 - 2015	\$400.00	\$300.00	\$100.00	86	12.673	\$1.27 88	\$1.12	\$2.39
<b>Total</b>									\$82.00

Current Year Taxes Due: 10.14  
 Prior Year Taxes Due: 52.00

Penalty: 0.00  
 Penalty Percent: 0.00%  
 Total Prior Year Taxes Due: 52.00  
 Total Additional Taxes & Interest: 62.14  
 RECORDING FEE: \$208.50  
 Total Due: 270.64

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"

G & D WALLACE, INC.  
PTN. TAX PARCEL No's. P34038 & P34043

PROPERTY BEING CONVEYED TO

KEITH R. & GLENDA R. GUNDERSEN, H & W  
TAX PARCEL No. P34036

**LEGAL DESCRIPTION**

That portion of the North ½ of the Northwest ¼ of the Southeast ¼ and of the South ½ of the Northwest ¼ of the Southeast ¼, all in Section 10, Township 35 North, Range 3 East, W.M., described as follows:

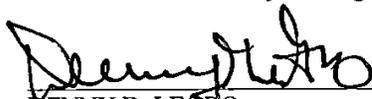
## PARCEL "A":

Commencing at the Southwest corner of the North ½ of the Northwest ¼ of the Southeast ¼ of said Section 10; thence S 89°39'36" E along the South line of said subdivision, a distance of 340.01 feet, more or less, to the point of intersection with the East line of the South 240 feet of the West 340 feet of said North ½ of the Northwest ¼ of the Southeast ¼, and which point is the True Point of Beginning of this property description; thence N 0°07'47" W along the East line of said West 340 feet, a distance of 240.01 feet, more or less, to the North line of the South 240 feet of said West 340 feet; thence S 89°39'36" E along a line parallel to the South line of said subdivision, a distance of 26.41 feet to the intersection of an existing board fence; thence S 0°52'49" W along said board fence, a distance of 240.01 feet, more or less, to a point on the South line of said subdivision; thence N 89°39'36" W along the South line of said subdivision, a distance of 22.17 feet, more or less, to the point of beginning.

## PARCEL "B":

Beginning at the Northwest corner of the South ½ of the Northwest ¼ of the Southeast ¼ of said Section 10; thence S 89°39'36" E along the North line of said subdivision, a distance of 362.19 feet, more or less, to the intersection of an existing board fence; thence S 0°52'49" W along said fence and the Southerly projection thereof, a distance of 21.86 feet; thence N 89°39'36" W along a line parallel to the North line of said subdivision, a distance of 361.80 feet, more or less, to the West line of said subdivision, thence N 0°07'47" W along the West line of said subdivision, a distance of 21.86 feet, more or less, to the point of beginning; EXCEPT the West 40 feet thereof, AND EXCEPT road and ditch rights-of-way.

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



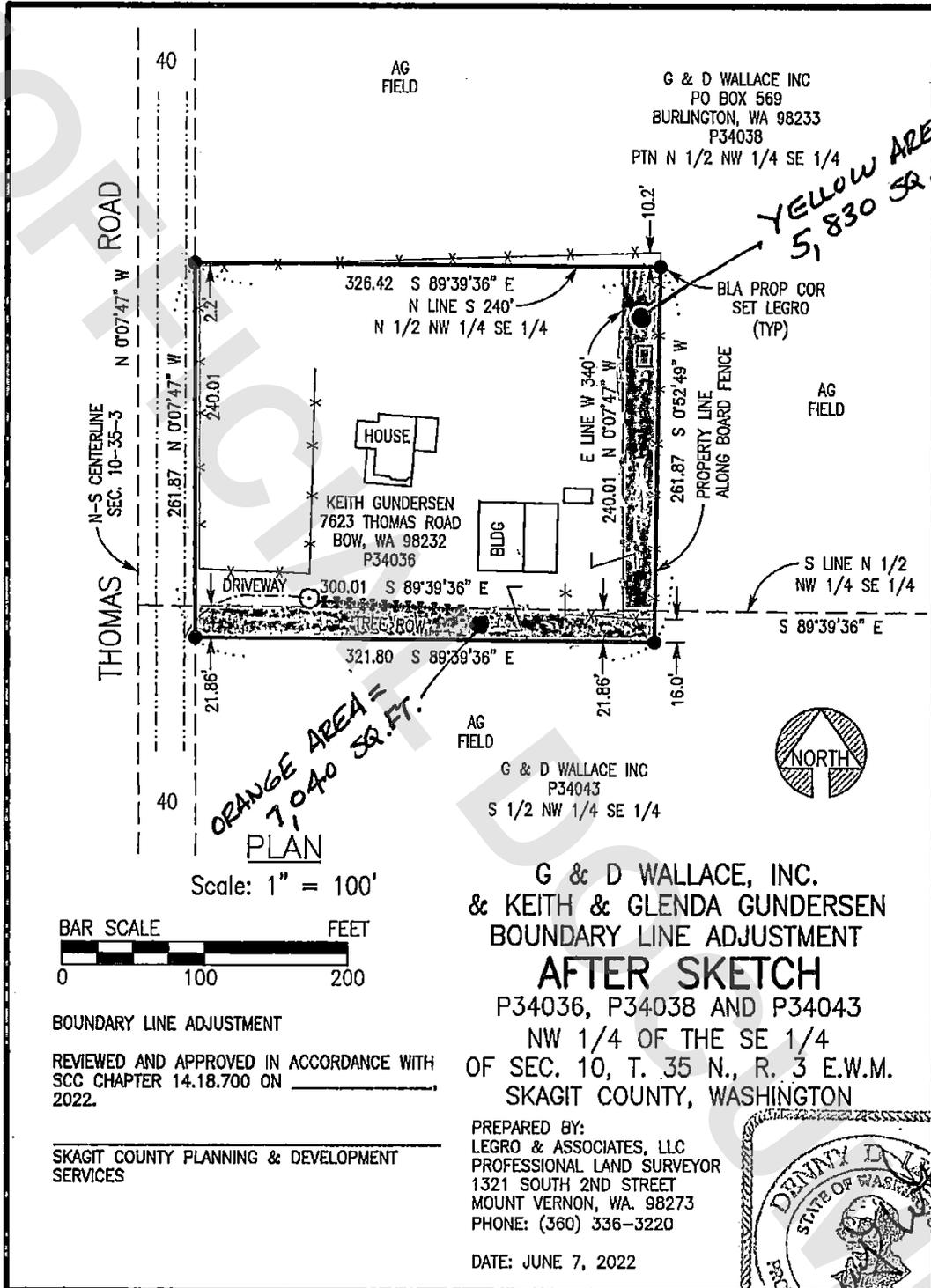
DENNY D. LEGRO

Registered Professional Land Surveyor

License No. 37532

Date: June 20, 2022

Exhibit B



ORANGE AREA = 7,040 SQ. FT.

YELLOW AREA = 5,830 SQ. FT.

PLAN

Scale: 1" = 100'



BOUNDARY LINE ADJUSTMENT

REVIEWED AND APPROVED IN ACCORDANCE WITH SCC CHAPTER 14.18.700 ON 2022.

SKAGIT COUNTY PLANNING & DEVELOPMENT SERVICES

G & D WALLACE, INC.  
 & KEITH & GLENDA GUNDERSEN  
 BOUNDARY LINE ADJUSTMENT  
**AFTER SKETCH**  
 P34036, P34038 AND P34043  
 NW 1/4 OF THE SE 1/4  
 OF SEC. 10, T. 35 N., R. 3 E.W.M.  
 SKAGIT COUNTY, WASHINGTON

PREPARED BY:  
 LEGRO & ASSOCIATES, LLC  
 PROFESSIONAL LAND SURVEYOR  
 1321 SOUTH 2ND STREET  
 MOUNT VERNON, WA. 98273  
 PHONE: (360) 336-3220

DATE: JUNE 7, 2022



AREAS FOR SKAGIT CO.  
 ASSESSOR -  
 BY D. LEGRO 7-27-22