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11/12/2024 01:46 PM Pages: 1 of 3 Fees: \$305.50  
Skagit County Auditor

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: JASON AND JILL HILDE

Mailing Address: 9990 COLLINS ROAD

SEDRO WOOLLEY

WA

98284

City

State

Zip

Legal Description: SEE ATTACHED EXHIBIT 'A' - PORTION NW 1/4

SECTION 27, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M.

Assessor's Parcel/Account Number: P37844

CU F&A AF#762161

Reference Numbers of Documents Assigned or Released:

CU F&A VIO#28-2024

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: 11/5/2024

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.

G - REMOVAL OF HOMESITE

County Assessor or Deputy

Date

11/12/2024

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

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

**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

**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, 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'

THAT PORTION OF THE NORTHWEST 1/4 OF SECTION 27, TOWNSHIP 35 NORTH, RANGE 4 EAST, W. M., MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHEAST CORNER OF SAID NORTHWEST 1/4 OF SECTION 27 (NORTH 1/4 CORNER); THENCE SOUTH 0-52-38 WEST (CALLED SOUTH 0-30-12 EAST ON PREVIOUS DESCRIPTION) ALONG THE EAST LINE OF SAID NORTHWEST 1/4, FOR A DISTANCE OF 274.44 FEET, TO THE NORTH LINE OF THE SOUTH 392 FEET OF SAID NORTH 1/2 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4; THENCE NORTH 89-01-08 WEST (CALLED SOUTH 89-36-02 WEST ON PREVIOUS DESCRIPTION), ALONG SAID NORTH LINE OF THE SOUTH 392 FEET, FOR A DISTANCE OF 456.00 FEET, MORE OR LESS, TO THE WEST LINE OF THE EAST 456.00 FEET (AS MEASURED PERPENDICULAR TO THE EAST LINE) OF SAID NORTHWEST 1/4 ALSO BEING THE NORTHWEST CORNER OF LOT 1, SHORT PLAT NO. 29-84 RECORDED UNDER SKAGIT COUNTY AUDITOR'S FILE NO. 8409250015; THENCE CONTINUING NORTH 89-01-08 WEST, FOR A DISTANCE OF 100.00 FEET, TO THE TRUE POINT OF BEGINNING; THENCE CONTINUING NORTH 89-01-08 WEST, FOR A DISTANCE OF 155.00 FEET; THENCE NORTH 0-52-38 EAST, PARALLEL WITH THE EAST LINE OF SAID NORTHWEST 1/4, FOR A DISTANCE OF 75.00 FEET; THENCE SOUTH 89-01-08 EAST, PARALLEL WITH THE NORTH LINE OF THE SOUTH 392 FEET OF SAID NORTH 1/2 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4, FOR A DISTANCE OF 155.00 FEET, TO A POINT BEARING NORTH 00-52-38 EAST FROM THE TRUE POINT OF BEGINNING; THENCE SOUTH 0-52-38 WEST, PARALLEL WITH THE EAST LINE OF SAID NORTHWEST 1/4, FOR A DISTANCE OF 75.00 FEET. TOGETHER WITH THAT PORTION OF THE NORTHWEST 1/4 OF SECTION 27, TOWNSHIP 35 NORTH, RANGE 4 EAST, W.M., MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHEAST CORNER OF SAID NORTHWEST 1/4 OF SECTION 27 (NORTH 1/4 CORNER); THENCE SOUTH 0-52-38 WEST (CALLED SOUTH 0-30-12 ON PREVIOUS DESCRIPTION) FOR A DISTANCE OF 274.44 FEET, TO THE NORTH LINE OF THE SOUTH 392 FEET OF THE NORTH 1/2 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 27; THENCE NORTH 89-01-08 WEST (CALLED SOUTH 89-360-2 WEST ON PREVIOUS DESCRIPTION) ALONG SAID NORTH LINE OF THE SOUTH 392 FEET, FOR A DISTANCE OF 456.00 FEET, TO THE WEST LINE OF THE EAST 456.00 FEET (AS MEASURED PERPENDICULAR TO THE EAST LINE) OF SAID NORTHWEST 1/4, ALSO BEING THE NORTHWEST CORNER OF LOT 1, SKAGIT COUNTY SHORT PLAT NO. 29-84 RECORDED UNDER SKAGIT COUNTY AUDITOR'S FILE NO. 8409250015 AND BEING THE TRUE POINT OF BEGINNING; THENCE CONTINUE NORTH 89-01-08 WEST FOR A DISTANCE OF 255.00 FEET; THENCE SOUTH 0-52-38 WEST PARALLEL WITH THE EAST LINE OF SAID NORTHWEST 1/4 FOR A DISTANCE OF 125.00 FEET; THENCE SOUTH 89-01-08 EAST FOR A DISTANCE OF 255.00 FEET, MORE OR LESS, TO THE WEST LINE OF SAID EAST 456.00 FEET OF THE NORTHWEST 1/4 AT A POINT BEARING SOUTH 0-52-38 WEST FROM THE TRUE POINT OF BEGINNING; THENCE NORTH 0-52-38 EAST ALONG SAID WEST LINE FOR A DISTANCE OF 125.00 FEET, MORE OR LESS, TO THE TRUE POINT OF BEGINNING.