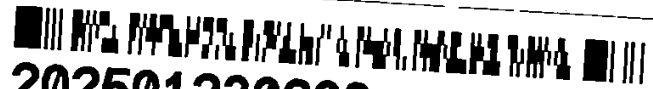


When recorded return to:



202501230203

01/23/2025 01:21 PM Pages: 1 of 6 Fees: \$308.50
Skagit County Auditor

**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: VERN F SIMS LLC AND GILBERT FAMILY PROPERTIES LLC

Mailing Address: 407 PINE ST

MOUNT VERNON

City

WA
State

98273
Zip

Legal Description: SEE ATTACHED EXHIBIT 'A'

PORTION NE1/4 SECTION 7, TOWNSHIP 34 NORTH, RANGE 4 EAST, W.M.

Assessor's Parcel/Account Number: P24062 AND P115546 CU F&A AF#8503210001 & AF#9303030057

Reference Numbers of Documents Assigned or Released: CU F&A VIO#3-2025

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.

Kristin Saben
County Assessor or Deputy

1/23/2025
Date

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.)

SKAGIT

Open Space Loss Worksheet
for Property 24062

1/23/2025 12:24:22PM

Change In Use Date: January 01, 2025

Acres Removed: 15.2400

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	\$9,230,400.00	\$34,000.00	7.364	0.002740	\$186.23	\$0.69	\$185.54	\$0.00	\$185.54
Remainder of Year	\$9,230,400.00	\$34,000.00	7.364	0.997260	\$67,785.94	\$249.69	\$67,536.26	\$0.00	\$67,536.26
Total									\$67,721.80

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 from 4/30	Interest Due	Tax & Interest
1	2023 - 2024	\$7,691,900.00	\$34,000.00	\$7,657,900.00	113	7.492	\$57,371.36	9	\$5,163.42	\$62,534.76
2	2022 - 2023	\$7,394,300.00	\$31,600.00	\$7,362,700.00	113	8.001	\$58,827.15	21	\$12,353.70	\$71,180.85
3	2021 - 2022	\$3,986,000.00	\$32,300.00	\$3,953,700.00	113	8.531	\$33,815.41	33	\$11,159.09	\$44,974.50
4	2020 - 2021	\$4,541,000.00	\$32,300.00	\$4,508,700.00	113	9.162	\$41,308.02	45	\$18,568.61	\$59,896.63
5	2019 - 2020	\$4,359,400.00	\$33,000.00	\$4,326,400.00	113	9.621	\$41,626.06	57	\$23,726.85	\$65,352.91
6	2018 - 2019	\$4,359,400.00	\$34,300.00	\$4,325,100.00	113	9.011	\$38,973.41	69	\$26,891.65	\$65,865.06
7	2017 - 2018	\$3,632,800.00	\$34,300.00	\$3,598,500.00	113	11.808	\$42,490.14	81	\$34,417.01	\$76,907.15
Total										\$446,711.88

Penalty: 0.00
Penalty Percent: 0.00%
Current Year Taxes Due: 67,721.80
Total Prior Year Taxes Due: 446,711.88
Prior Year Taxes Due: 446,711.88
Total Additional Taxes & Interest: 514,433.68
RECORDING FEE: \$0.00
Total Due: 514,433.68

SKAGIT

Open Space Loss Worksheet
for Property 115546

1/23/2025 12:10:46PM

Change In Use Date: January 01, 2025

Acres Removed: 5.1200

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	\$2,019,900.00	\$7,300.00	7.364	0.002740	\$40.75	\$0.15	\$40.60	\$0.00	\$40.60
Remainder of Year	\$2,019,900.00	\$7,300.00	7.364	0.997260	\$14,833.68	\$53.61	\$14,780.07	\$0.00	\$14,780.07
Total									\$14,820.67

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	2023 - 2024	\$1,683,300.00	\$7,300.00	\$1,676,000.00	113	7.492	\$12,556.24 9	\$1,130.06	\$13,686.30
2	2022 - 2023	\$1,615,900.00	\$6,700.00	\$1,609,200.00	113	8.001	\$12,674.81 21	\$2,703.71	\$15,378.52
3	2021 - 2022	\$1,195,100.00	\$6,800.00	\$1,188,300.00	113	8.531	\$10,137.71 33	\$3,345.44	\$13,483.15
4	2020 - 2021	\$1,358,000.00	\$6,800.00	\$1,351,200.00	113	9.162	\$12,379.49 45	\$5,570.77	\$17,950.26
5	2019 - 2020	\$1,303,600.00	\$7,000.00	\$1,296,600.00	113	9.621	\$12,475.12 57	\$7,110.82	\$19,585.94
6	2018 - 2019	\$1,303,600.00	\$7,200.00	\$1,296,400.00	113	9.011	\$11,681.84 69	\$8,060.47	\$19,742.31
7	2017 - 2018	\$1,086,400.00	\$7,200.00	\$1,079,200.00	113	11.808	\$12,742.91 81	\$10,321.76	\$23,064.67
Total									\$123,091.15

Penalty: 0.00
Penalty Percent: 0.00%
Current Year Taxes Due: 14,820.67
Total Prior Year Taxes Due: 123,091.15
Prior Year Taxes Due: 123,091.15
Total Additional Taxes & Interest: 137,911.82
RECORDING FEE: \$308.50
Total Due: 138,220.32

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'

PTN NW1/4 NE1/4, SECTION 7, TOWNSHIP 34 NORTH, RANGE 4 EAST, W.M., PAT A-E SURV 1-1-83 AKA LT 1 REVISED S/P#48-76 AF#848370 EXC FDT: COMM AT TH SW COR OF LT 2 OF SD S/P; TH N 88-33-59 W ALG TH S LI OF SD LT 1, 88.49 FT; TH N 1-27-18 E, 443.83 FT TO TH N LI OF THAT CERTAIN PAR D AS DESC AF#9403010145; TH S 88-33-59 E ALG TH N LI OF SD PAR C, 88.32 FT TO TH NE COR THOF, SD PT ALSO BEING ON TH W LI OF LT 2 OF SD S/P; TH S 01-26-01 W ALG TH W LI THOF, 443.83 FT TPOB EXCEPT THAT PORTION OF TRACT 1 DESCRIBED AS FOLLOWS: COMMENCING AT THE SW CORNER OF TRACT 2 OF SAID SHORT PLAT; THENCE NORTH 88-33-59 WEST, ALONG THE SOUTH LINE OF SAID TRACT 1, 88-49 FEET; THENCE NORTH 1-27-18 EAST, 443.83 FEET TO THE NORTH LINE OF THAT CERTAIN PARCEL D, AS DESCRIBED IN AF#9403010145 AND THE TRUE POINT OF BEGINNING; THENCE CONTINUE NORTH 1-27-18 EAST, 155.12 FEET; THENCE SOUTH 88-33-59 EAST, 88.26 FEET TO THE WEST LINE TO TRACT 2 OF SAID SHORT PLAT; THENCE SOUTH 1-26-01 WEST ALONG THE WEST LINE THEREOF, 155.12 FEET; THENCE NORTH 88-33-59 WEST, 88.32 FEET TO THE TRUE POINT OF BEGINNING. EXCEPT THE FOLLOWING DESCRIBED PARCEL: COMMENCING AT THE SW CORNER OF SAID TRACT 1; THENCE ALONG THE SOUTH LINE OF SAID TRACT 1, SOUTH 88-33-59 EAST, 328.76 FEET TO THE POINT OF BEGINNING; THENCE NORTH 1-18-42 EAST, 339 FEET; THENCE PARALLEL WITH THE SOUTH LINE OF SAID TRACT 1, SOUTH 88-33-59 EAST, 283.80 FEET TO THE EAST LINE OF THAT PARCEL DESCRIBED IN AF#9510270072; THENCE ALONG SAID EAST LINE, SOUTH 1-18-42 WEST, 339 FEET TO THE SOUTH LINE OF SAID TRACT 1; THENCE ALONG SAID SOUTH LINE NORTH 88-33-59 WEST, 283.80 FEET TO THE POINT OF BEGINNING. EXCEPT FOR FOLLOWING DESCRIBED PARCEL: COMMENCING AT THE SE CORNER OF SAID SHORT PLAT; THENCE N 09-03-53 E ALONG THE WESTERLY R-O-W LINE OF PRIMARY STATE HIGHWAY 1 (1-5) A DISTANCE OF 288.17 FT, MORE OR LESS, TO AN ANGLE POINT IN SAID WESTERLY R-O-W; THENCE N 00-06-22 W ALONG SAID WESTERLY R-O-W LINE, A DISTANCE OF 313.24 FT TO THE POINT OF BEGINNING; THENCE N 87-33-46 W, 60.06 FT.; THENCE N 00-06-

22 W, 101.11 FT.; THENCE S 87-33-46 E TO THE SAID WESTERLY R-O-W LINE; THENCE S 00-06-22 E ALONG SAID WESTERLY R-O-W LINE, A DISTANCE OF 101.11 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH

THE EAST 389 FEET OF THE NORTH 125 FEET OF THAT PORTION OF TRACT 1 OF REVISED SHORT PLAT#48-76 AF#848370 BEING A PORTION OF THE NW1/4 NE1/4, SECTION 7, TOWNSHIP 34 NORTH, RANGE 4 EAST, W.M., LYING WESTERLY OF A LINE WHICH COMMENCES AT THE NW CORNER OF TRACT 2 OF SAID REVISED SHORT PLAT #48-76 AND RUNS NORTH 2-25-36 EAST, TO THE NORTH LINE OF TRACT 1 OF SAID REVISED SHORT PLAT. ALSO INCLUDES THE W1/2 W1/2 OF THE W1/2 OF THE NW1/4 OF THE NE1/4 OF SECTION 7 EXCEPT MCCORQUEDALE ROAD ALONG THE SOUTH LINE THEREOF, AND EXCEPT THE WEST 20 FEET THEREOF, AND EXCEPT THAT PORTION LYING NORTH OF THE FOLLOWING DESCRIBED LINE: COMMENCING AT THE SW CORNER OF THE NW1/4 OF THE NE1/4 OF SAID SECTION 7; THENCE NORTH 0-18-37 EAST, ALONG THE WEST LINE THEREOF, 1024.90 FEET TO THE TRUE POINT OF BEGINNING OF THIS LINE DESCRIPTION; THENCE NORTH 65-12-53 EAST, 180.79 FEET, MORE OR LESS, TO THE EAST LINE OF THE W1/2 W1/2 OF THE W1/2 OF SAID NW1/4 NE1/4 AND THE TERMINUS OF THIS LINE DESCRIPTION. ALL THIS BEING A PORTION OF TRACT 1 OF REVISED SHORT PLAT#48-76 AF#848370