

SKAGIT COUNTY BOARD OF EQUALIZATION ORDER  
ASSESSMENT YEAR 2024 – TAX YEAR 2025

March 31, 2025

Corpus Valens LLC  
Attn: Scott Douglas  
911 Chuckanut Shore Road  
Bellingham, WA 98229

PETITIONER: Scott Douglas  
PETITION NO: 24-043  
PARCEL NO: P76913

	<u>ASSESSOR'S VALUE</u>	<u>BOE VALUE DETERMINATION</u>
LAND	\$ 261,800	\$ 261,800
IMPROVEMENTS	\$ 490,100	\$ 490,100
TOTAL	\$ 751,900	\$ 751,900

The petitioner was not present at the March 11, 2025, hearing.

This property is described as a commercial property on .47 acres located at 709 Cook Road, Sedro Woolley, Skagit County, Washington. The appellant cites, the previous value was based on 3.47 acres. We sold 3 acres, and the value went up by 218,200. The building should have a lower value without the additional acreage. 650,000 asking price suggested. Analysis done when considering a sale in 9/2024.

The Assessor, represented by Deputy Assessor Andrew Corcoran, provided a response to the appeal, noting that the assessor's market evidence provided support for the current assessment. The Assessor requests the board sustain the current evaluation.

BOE members present were Rich Holtrop, Angie Bossarte, and Betta Spinelli.

The burden of proof is on the petitioner to provide clear, cogent, and convincing evidence to support the appeal. In the petition, Mr. Douglas cites an appraisal for \$690,000 and what he refers to as an analysis in support of the requested value. An appraisal was not provided, and the analysis lacks verifiable documentation. In this case, the petitioner did not submit sufficient evidence to support a reduction. Therefore, the Board finds that the petitioner has failed to overcome the evidentiary standard necessary to overrule the assessor.

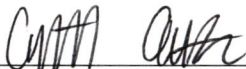
Upon motion duly made and seconded, the Board unanimously upholds the Assessor.

Skagit County Board of Equalization

Dated:

  
Rich Holtrop, Chair

Mailed:

  
Crystal Carter, Clerk of the Board

NOTICE: This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. Box 40915, Olympia, Washington 98504-0915, within thirty days of the date of mailing this order. The notice of appeal form is available from the Skagit County Assessor, the Skagit County Board of Equalization Office, or the State Board of Tax Appeals and online at: [bta.state.wa.us](http://bta.state.wa.us)

Please read enclosures for  
more assessment information

## NOTICE OF VALUE

DATE: ~~09/25/2024~~ 10/11/24 ie

This value supersedes any prior notification.  
Assessment Year: 2024 Tax Year: 2025

PROPERTY IDENTIFICATION #: 76913 - 4170-000-002-0202	Tax Area: 0935
Brief Legal Description: (0.4700 ac) LOT 1, SEDRO WOOLLEY SP-2020-151, RECORDED UNDER AF#202102090127, LOCATED	
Property Address: 709 COOK RD SEDRO WOOLLEY WA 98284 (Please notify us if your property or mailing address is incorrect)	

PLEASE READ REVERSE SIDE FOR INFORMATION REGARDING YOUR  
PROPERTY ADDRESS AND IMPORTANT TAX RELIEF PROGRAMS.

CORPUS VALENS LLC

911 CHUCKANUT SHORE RD  
BELLINGHAM WA 98229



DANNY HAGEN IAAO-P  
SKAGIT COUNTY ASSESSOR  
700 SOUTH 2ND ST, ADMIN BLDG RM 204  
MOUNT VERNON WA 98273

Reference No. 602SW

THE PROPERTY IDENTIFICATION NUMBER LISTED ABOVE CORRESPONDS WITH YOUR TAX STATEMENT(S).

### Exemptions:

Description	Previous Value	New Value
<b>1. MARKET VALUATION OF REAL PROPERTY.</b> Real property is land and/or any improvements valued as "Structures", such as buildings, manufactured homes, houseboats, boat houses, and site improvements.	Land: \$287,100 Structures: \$537,500 Total: \$824,600 Acres: 0.4700	Land: \$261,800 Structures: \$490,100 Total: \$751,900 Acres: 0.4700
<b>2. VALUATION OF REAL PROPERTY IN THE CURRENT USE OR DESIGNATED FOREST LAND PROGRAM.</b> As an owner of approved Current Use (farm and agriculture, open space, or timber land) or Designated Forest Land, you have signed an agreement with the county whereby a portion of your property taxes are deferred in exchange for having the use of the property remain as agreed.	Land In Program: Non-Program: Structures: Total:	Land In Program: Non-Program: Structures: Total:
<b>3. VALUATION OF REAL PROPERTY IN THE SENIOR CITIZENS AND DISABLED PERSON'S EXEMPTION PROGRAM.</b> The value of your residence and up to one acre of land (and up to five acres if zoning requires it) has been frozen as of January 1 of the application year. We will continue to establish the market value of your property.	Frozen: \$0 Non-Exempt: \$0	Frozen: \$0 Non-Exempt: \$0
<b>4. SENIOR OR DISABLED PERSON'S QUALIFYING INCOME INDICATING REDUCTION OF FROZEN</b> * 35% or \$50,000, whichever is greater not to exceed \$70,000; **60% or \$60,000, whichever is greater Reduction of Frozen Frozen Taxable	0% <input type="checkbox"/> *35% <input type="checkbox"/> **60% <input type="checkbox"/> \$0 \$0	0% <input type="checkbox"/> *35% <input type="checkbox"/> **60% <input type="checkbox"/> \$0 \$0
<b>Total Base for Real Property Taxes</b>	\$824,600	\$751,900

The Assessor is required to value all property in the county annually in order to achieve equity among all property. The market value of your property reflects the typical selling price on the open market as of January 1 of this year, based on an analysis of sales.

If you believe that the new value is substantially incorrect compared to your estimate of market value, please call the Assessor's Office for information between 08:30 AM and 04:30 PM at (360) 416-1780.

**Appeal Process:** To preserve your appeal rights or appeal your value, a petition form **MUST** be filed with the Board of Equalization **within 30 days after the date this notice was mailed.** Call the BOE at (360) 416-1126 or email at BOEhearings@co.skagit.wa.us for further information or to have the form mailed to you.

Please visit our web site at [www.skagitcounty.net/assessor](http://www.skagitcounty.net/assessor). You will find information about our tax relief programs, real and personal property, appraisals, news and links to other sites that may be of assistance to you.



# TAX RELIEF INFORMATION

## SENIOR CITIZEN OR DISABLED PERSON'S EXEMPTION

**PROGRAM.** To qualify for this exemption, all of the following requirements must be met:

1. You are 61 years of age, or will be by December 31, OR you are disabled at the time the claim is filed and unable to work due to a permanent disability (proof must be submitted); **AND**
2. You are, at the time of filing, the owner/buyer or have a Life Estate interest in the property (Lease for Life also qualifies), and live in the home as your principal place of residence; **AND**
3. Your total combined gross income is \$48,000 (some deductions may apply) or less for the filing year. If you are retired two or more months during the application year, that year's income may be averaged to qualify.

This reduction in your property taxes **DOES NOT** result in a lien against your property. To file for a Senior Citizen or Disabled Person's Exemption, contact the Assessor's Office between 08:30 AM and 04:30 PM at (360) 416-1780 to request an application and more information.

Upon approval, the assessed value of the residence and up to one acre homesite (and up to five acres if zoning requires it) applied for will be "frozen" at the value certified January 1 of the application year. This means that the assessed value of the residence and one acre homesite (and up to five acres if zoning requires) will not exceed the original frozen value (but may decrease) as long as you qualify for the exemption and no new construction has occurred.

Once qualified, you continue to receive the exemption. Any change in qualifying circumstances must be reported to the Assessor's Office. Compliance audits are conducted every two years.

**30% HOMEOWNER'S EXEMPTION:** All owners of detached, single family dwellings (including manufactured homes) may be eligible for relief from tax increases caused by major **additions, remodels, or accessory dwelling units**. Claims for the exemption **MUST** be filed with the Assessor's Office **BEFORE** construction is completed. Exemption is limited to 30% of prior

**DESTROYED PROPERTY:** All owners of real or personal property involuntarily destroyed in whole or in part prior to December 31 may be eligible for a prorated reduction in taxes. To receive the prorated reduction in taxes, a Destroyed Property claim **MUST** be filed with the Assessor's Office.

**CURRENT USE ASSESSMENT INFORMATION:** The Open Space Taxation Act allows property owners to apply to have their open space, farm and agricultural, and timber lands valued at their "current use," rather than their "highest and best use." When the application is approved, an agreement with the County is signed whereby a portion of the property taxes are deferred (not reduced or exempted) in exchange for having the use of the property remain as agreed.

The intent of the Act is to assure the use and enjoyment of natural resources and scenic beauty for the economic and social wellbeing of the State and its citizens.

Applications for agricultural or certain forest land classifications

**DEFERRAL OF TAXES:** The Senior Citizen and Disabled Person's Property Tax (Deferral) and Special Assessment Deferral Program postpones payment of your property taxes. This program is not the same as the Senior Citizen OR Disabled Person's Exemption Program, although some taxpayers may qualify for both.

On your behalf, the Department of Revenue pays the deferred property taxes and special assessments on your property. The qualifications are: Age 60 or older by December 31 or unable to work because of a physical disability and income of less than \$50,487. As proof of disability, you must send a doctor's statement with your application.

Under the deferral program, the amount of the postponed taxes and/or special assessments, plus interest, becomes a lien on your property until the total amount is repaid. Please contact the County Assessor's office at (360) 416-1780 between 08:30 AM

## SENIOR CITIZEN OR DISABLED PERSON'S EXEMPTION CODE TABLE (FROM BOX 3, FRONT OF NOTICE)

Income Requirements - 2021 for 2022 taxes

### Code

1. **\$34,000 or less:** Exempt from all voter approved levies, AND exempt from regular levies on the first \$60,000 or 60% of assessed value, whichever is greater
2. **\$34,001 to \$41,000:** Exempt from all voter approved levies, AND exempt from regular levies for \$50,000 or 35% of the assessed value, whichever is greater, not to exceed \$70,000 of assessed value
3. **\$41,001 to \$48,000:** Exempt from all voter approved levies. If blank, there is no Senior Citizen or Disabled Person's Exemption

**A Word About Your Property Address:** In the top portion of the front page of this notice, the property address is shown in the box below the legal description. This is the physical address, as listed in our records, for the corresponding account number shown in the shaded box (also in the top portion of the notice). Please note that the account number is the primary identifier of your property and takes precedence over the physical property address. If more than one property address has been assigned to your property, as in the case of a duplex, only one