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03/19/2026 11:14 AM Pages: 1 of 4 Fees: $306.50
Skagit County Auditor

When recorded return to:

Department of Revenue
Washington State

Form 64 0023

# 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: SCOTT J AND MARTHA E RHODES

Mailing Address: PO BOX 341

CLEARLAKE (City) WA (State) 98235 (Zip)

Legal Description: LOTS 3, 4 AND THE WEST 65 FEET OF LOT 2, BLOCK 20 WEST ADDITION CLEARLAKE SEE ATTACHED FOR EXTENDED LEGAL DESCRIPTION

Assessor's Parcel/Account Number: P75057

Reference Numbers of Documents Assigned or Released: AF#200906250004

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
☐ Sale/transfer to government entity
☐ Classified in error
☐ Change in use/no longer qualifies
☐ Notice of continuance not signed
☐ 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: 3/11/2026
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

3/17/2026
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.)*

**Current Use Assessment Additional Tax Statement**

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RCW 84.34.108(4)...The assessor shall revalue the affected land with reference to the true and fair value on January 1 of year of removal from classification. Both the assessed valuation before and after removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies.

**NOTE:** No 20% penalty is due on the current year tax.

Parcel No: P75057 Date of Removal: 3/17/2026

**1. Calculation of Current Year's Taxes to Date of Removal.**

70 (No. of days in Current Use) ÷ 365 (No. of days in year) = 0.1917808219 (Proration Factor (apply to 1a and 1b))

a. $220,200 (True & Fair Value (Jan 1 of year removed)) 8.5910000000 ÷ 1,000 (Levy Rate) x 0.1917808219 (Proration Factor) = $362.80

b. $300 (Current Use Value (Jan 1 of year removed)) x 8.5910000000 ÷ 1,000 (Levy Rate) x 0.1917808219 (Proration Factor) = $0.49

c. Amount of additional tax for current year to date of removal (1a minus 1b) = $362.31

**2. Interest Rate.** Beginning January 1, 2023: 9% annually (.75% monthly) for residential property (four or fewer units)
12% annually (1% monthly) for all other parcels

**This parcel has a residence (four or fewer units) - use 2B for current year**

**2A. Calculation of Current Year Interest - no residential unit** (Interest is calculated from April 30 of each tax year through the month of removal at the rate 1% per month

$362.31 (Amount of tax from 1c) X 0 (Number of Months) ÷ 100 = $0.00

**2B. Calculation of Current Year Interest - with residential unit(s)** (Interest is calculated from April 30 of each tax year through the month of removal at the rate .75% per month)

$362.31 (Amount of tax from 1c) X 0 (Number of Months) ÷ 100 = $0.00

**3. Calculation of Prior Years' Additional Tax and Interest.**

Interest is calculated from April 30 of each tax year through the month of removal at the rate of 1% per month or .75% per month for a parcel with a residence of four or fewer units*. Tax Year 1 will be the year preceding the year of removal.

**EFFECTIVE 9/1/2025: For OS Farm/Ag removals, prior years are limited to FOUR (4) YEARS.**
Removals of OS Timber and OS Open Space are subject to a maximum of seven (7) years.

| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|---|---|---|---|---|---|---|---|---|
| No. of Yrs | Tax Year | True & Fair Value | Current Use Value | Difference 1 - 2 | Levy Rate | Additional Tax Due 3 x 4 | Interest Rate 1%/mo. OR .75%/mo. | Total Interest 5 x 6 | Total Tax & Interest 5 + 7 |
| 1 | 2025 | $113,700 | $300 | $113,400 | 8.7310000000000 | $990.10 | 11.00% | $108.91 | $1,099.01 |
| 2 | 2024 | $112,200 | $300 | $111,900 | 8.7580000000000 | $980.02 | 23.00% | $225.40 | $1,205.42 |
| 3 | 2023 | $173,900 | $300 | $173,600 | 9.1890000000000 | $1,595.21 | 35.00% | $558.32 | $2,153.53 |
| 4 | 2022 | $131,200 | $300 | $130,900 | 10.5180000000000 | $1,376.81 | 47.00% | $647.10 | $2,023.91 |
| 5 | 2021 | $123,900 | $300 | $123,600 | 11.1910000000000 | $1,383.21 | 59.00% | $816.09 | $2,199.30 |
| 6 | 2020 | $108,700 | $300 | $108,400 | 10.8620000000000 | $1,177.44 | 71.00% | $835.98 | $2,013.42 |
| 7 | 2019 | $100,500 | $300 | $100,200 | 9.6060000000000 | $962.52 | 83.00% | $798.89 | $1,761.41 |
| | | | | | | | Totals | $3,990.71 | $12,456.01 |

**4. Total Additional Tax and Interest** (Total of entries in item 3, column 8) = $12,456.01

6420[illegible] *(Does not apply if owner requested withdrawal after 10 years)* = $0.00

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**6. Total Additional Tax, Interest, and Penalty** (Total of entries in items 4 and 5) = $12,456.01

**7. Prorated Tax and Interest for Current Year** (Items 1c and 2) = $362.31

**8. Recording Fee for Removal - fill in** = $308.50

**9. Total of Tax, Interest, Penalty, and Recording Fee** (Add lines 6, 7, and 8) = $13,126.82

(Payable in full 30 days after the date the treasurer's statement is received. Any amount unpaid on its due date is considered delinquent. From the date of delinquency until paid, interest will be charged at the same rate applied by law to delinquent ad valorem property taxes.)

**10. Calculation of Tax for Remainder of Current Year.**

295 (No. of days from date of removal to end of year) ÷ 365 (No. of days in year) = 0.8082191781 (Proration Factor)

a. $220,200 (True & Fair Value (Jan 1 of year removed)) x 8.5910000000 (Levy Rate) ÷ 1,000 x 0.8082191781 (Proration Factor) = $1,528.94

b. $300 (Current Use Value (Jan 1 of year removed)) x 8.5910000000 (Levy Rate) ÷ 1,000 x 0.8082191781 (Proration Factor) = $2.08

c. Amount of tax due for remainder of current year (10a minus 10b) = $1,526.86

d. Taxes are payable on regular due dates and may be paid in half payments under provisions of RCW 84.56.020.

## 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:

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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 4 years preceding removal for OS Farm/Ag and 7 tax years preceding removal for all other removals; 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)(i) A taking through the exercise of the power of eminent domain, or (ii) sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power, said entity having manifested its intent in writing or by other official action;
(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 the property;
(d) Official action by an agency of the state of Washington or by the county or city within which the land is located which disallows the present use of the land;
(e) Transfer of land to a church when the 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 purposes enumerated in those sections. At such time as these property interests are not used for the purposes enumerated in RCW 84.34.210 and 64.04.130 the additional tax specified in subsection (4) of this section must be imposed;
(g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f);
(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 forestlands 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 classified forestland, designated as forestland under chapter 84.33 RCW, or classified under this chapter continuously since 1993. The date of death shown on a death certificate is the date used for the purposes of this subsection (6)(k);
(l)(i) The discovery that the land was classified under this chapter in error through no fault of the owner. For purposes of this subsection (6)(l), "fault" means a knowingly false or misleading statement, or other act or omission not in good faith, that contributed to the approval of classification under this chapter or the failure of the assessor to remove the land from classification under this chapter.
(ii) For purposes of this subsection (6), the discovery that land was classified under this chapter in error through no fault of the owner is not the sole reason for removal of classification pursuant to subsection (1) of this section if an independent basis for removal exists. Examples of an independent basis for removal include the owner changing the use of the land or failing to meet any applicable income criteria required for classification under this chapter; or
(m) The sale or transfer to a governmental entity if the governmental entity manages the land in the same manner as designated forestland under chapter 84.33 RCW, or as property classified as timberland under this chapter, and the governmental entity provides the county assessor with a timber management plan or a notice of intent to manage the land as required under this subsection (6)(m). The governmental entity must provide an updated timberland or forestland management plan to the county assessor at least once every revaluation cycle. The county is authorized to collect a fee from the governmental entity for the filing of the forestland or timberland management plan in accordance with the county's fee schedule. When the land is not managed as required under this subsection (6)(m), or when the governmental entity sells or transfers the land at any time, the additional tax specified in subsection (4) of this section is due from the current government owner, unless the change in use of the land, sale or transfer, meets one of the other exceptions in this subsection (6).

**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