

Address 1110 Capitol Way South, Suite 307 (P.O. Box 40915) Olympia, WA 98504-0915
Telephone (360) 753-5446 | Toll-Free (844) 880-8794 | Fax (360) 586-9020
Email bta@bta.wa.gov | Website bta.wa.gov

Response/Statement of Value – Informal – Property Valuation

WSBTA Docket No.

99003

I respond to the Notice of Appeal of petition/appeal number 2020-00024 of the Clallam County Board of Equalization for taxes due for Assessment Year 2020 payable in 2021 (the following year), as follows:

Property Owner: Bruce and Bonnie McCloskey

Property Address: 5837 Old Olympic Highway, Sequim, WA. 98382

Parcel Number 043010520040

Value Set by the County Board		Respondent(s) Estimate of Value	
Land	\$ 205,673	Land	\$ 205,673
Improvements/Buildings	\$ 405,561	Improvements/Buildings	\$ 405,561
Personal Property	\$	Personal Property	\$
Total	\$ 611,234	Total	\$ 611,234

Short statement supporting Respondent's value: (use attachment if necessary)

Appellant is appealing the removal of their one acre home site from Farm and Agriculture Tax Classification (and subsequent tax liabilities – see Exhibit 2) citing that the 2009 Notice of Continuance they signed when they took ownership states on Page 3, Item 3(g) "The additional tax, interest, and/or penalty shall not be imposed if the withdrawal or removal from classification resulted solely from: ..."removal of classified farm and agricultural land on which the principal residence of the farm operator or owner or housing for employees." However, the Appellants are referencing a portion of the exceptions written in the law for not imposing additional tax, without referencing what the rule has stated for the requirements of a home site. See attached cover letter and exhibits.

Respondent Name Pamela Rushton	Respondent/Representative Signature 		
Respondent Mailing Address 223 E. 4 th Street Suite 2	City Port Angeles	State WA.	Zip Code 98362
Respondent Daytime or Message Telephone Number (360)417-2228	E-Mail (By providing an email, you agree to receive correspondence by email.) prushton@co.clallam.wa.us		

Representative Name Pamela Kuhlmann	Firm or Company Name; Bar Number and State Clallam County Assessor's Office		
Representative Mailing Address 223 E. 4 th Street Suite 2	City Port Angeles	State WA.	Zip Code 98362
Representative Daytime or Message Telephone Number (360)417-2203	Representative E-Mail Address pkuhlmann@co.clallam.wa.us		

If you would like to request this form in an alternate format, contact the Board of Tax Appeals at 360-753-5446 (voice/TDD).

INSTRUCTIONS

1. Serve this Response by U.S. mail or personal delivery to the other parties to this appeal and sign the Proof of Service Certification below. See WAC 456-10-410 for information on service requirements.

2. Submit this Response/Statement of Value to the WSBTA by:

Fax: 360-586-9020
Email: bta@bta.wa.gov
US Mail: P.O. Box 40915
Olympia, WA 98504-0915
Delivery: 1110 Capitol Way South, Suite 307
Olympia WA 98504

If you have provided an email address, you will receive all correspondence by email. Please add bta@bta.wa.gov to your spam filter.

Public Disclosure Notice: In accordance with RCW Chapter 42.17 and WAC Chapter 456-12, information and materials submitted to the Board of Tax Appeals are considered public records and are available for public inspection and copying.

PROOF OF SERVICE CERTIFICATION

☐ **If the Taxpayer is filing this Response:**

I certify that I mailed or delivered a copy of this Response to the _____ County Assessor.

☒ **If the County Assessor is filing this Response:**

I certify that I mailed or delivered a copy of this Response to the taxpayer.

☐ **If any other parties are involved in this Appeal:**

I certify that I mailed or delivered a copy of this Response to the following parties, whose name, address, and telephone number are as follows:

Name	Address	Telephone Number
_____	_____	() _____
_____	_____	() _____
_____	_____	() _____
_____	_____	() _____

Signature of Respondent or Representative

Date

Pamela Stuhlmann

10 / 1 / 2021



Clallam County Assessor's Department

223 East 4th Street, Suite 2,
Port Angeles, WA 98362
Phone: 360-417-2400 Fax: 360-417-2299
Web: www.clallam.net

Pam Rushton, Assessor
Lorrie Kuss, Chief Deputy Assessor
Daniel Childress, Chief Appraiser

September 15, 2021

ASSESSOR RESPONSE TO BTA DOCKET 99003

PETITIONERS: BRUCE AND BONNIE MCCLOSKEY

**RE: APPEAL OF REMOVAL OF ONE ACRE HOME SITE FROM FARM AND AGRICULTURE TAX CLASSIFICATION
PARCEL # 043010520040 (36372) 11.04 ACRES TOTAL VIA RECORDING AFN 2020-1403685**

Mr. and Mrs. McCloskey seek to reverse the removal of their one acre home site from Farm and Agriculture Tax Classification (and subsequent tax liabilities - see Exhibit 2) citing that the 2009 Notice of Continuance they signed when they took ownership of the property states on Page 3, Item 3(g) "The additional tax, interest, and/or penalty shall not be imposed if the withdrawal or removal from classification resulted solely from: ..." "removal of classified farm and agricultural land on which the principal residence of the farm operator or owner or housing for employees."

However, the McCloskey's are referencing a portion of the exceptions written in the law for not imposing additional tax, without referencing what the rule has stated for the requirements of a home site.

WAC 458-30-317 (3) states the requirements for the home site classification:

Requirements for classification. The land on which the principal residence of a farm operator or the owner of land is situated and the housing for farm or agricultural employees is situated may be classified as farm and agricultural land if it meets the following conditions:

(a) The land on which the residence or housing stands is twenty or more acres or multiple parcels that are contiguous and total twenty or more acres; and

(i) Primarily used to produce livestock or agricultural products for commercial purposes; or

(ii) Enrolled in the federal Conservation Reserve Program or its successor administered by the United States Department of Agriculture; and

(b) The use of the residence or housing is integral to the use of the classified land for commercial agricultural purposes.

Records show that the McCloskey's acquired the subject parcel in November 2013 (Warranty Deed 2013-1303057). See Exhibit 4. The Farm and Agriculture tax classification was carried forward on the entire 11 acres via



Clallam County Assessor's Department

223 East 4th Street, Suite 2,
Port Angeles, WA 98362
Phone: 360-417-2400 Fax: 360-417-2299
Web: www.clallam.net

Pam Rushton, Assessor
Lorrie Kuss, Chief Deputy Assessor
Daniel Childress, Chief Appraiser

the signing of the Notice of Continuance and submittal of a Farm Plan. See Exhibit 1. The Notice of Continuance document contains the following disclosure statement on page 3:

"I/we declare that I am/we are aware of the liability of withdrawal or removal of this land from classification to the following extent:"

2. "... change to a non-conforming use."

Permit records indicate that Building Permit BPT2019-222 was issued in May of 2019 and finalized in December of 2019. See Exhibit 5. The action of building a house on a parcel entirely in the Farm and Agriculture tax classification is a "change in use" of at least the home site acre and is addressed by RCW 84.34.080 which stipulates that "the owner shall, within sixty days, notify the county assessor of such change in use and additional real property tax shall be imposed..." See Exhibit 3.

In order to maintain consistency with program administration and the rules governing the farm classification, the Assessor recommends that the home site removal decision be upheld in regards to the facts and the exhibits.

Respectfully,

A handwritten signature in cursive script that reads "Pamela S. Kuhlmann".

Pamela S. Kuhlmann

Clallam County Assessor's Office

E 1

2020-1403685

Page 1 of 2

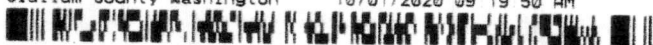
Notice

Clallam County Of Assessor

Clallam County Washington

10/01/2020 09:19:50 AM

When Recorded Return to:



Clallam County Assessor's Office
223 East 4th Street, Suite 2
Port Angeles, WA 98362

Attn: Current Use

**NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION
AND ADDITIONAL TAX CALCULATIONS
Chapter 84.34 RCW
CLALLAM COUNTY**

Grantor(s): CLALLAM COUNTY
Grantee(s): BRUCE AND BONNIE MCCLOSKEY
Mailing Address: 5883 OLD OLYMPIC HWY
SEQUIM, WA 98331
Legal Description: LOT 4 ANGEL PLAT V14 P36, RECORDS OF CLALLAM COUNTY
11.04 ACRES

Assessor's Property Tax Parcel or Account Number: 043010-520040 (PID 36372)
Reference Numbers of Documents Assigned or Released: n/a

You are hereby notified that the current use classification for the above described property which has been classified as:

☐ Open Space Land ☒ Farm and Agricultural Land

is being removed for the following reason:

- ☐ Owner's request
☐ Property no longer qualifies under Chapter 84.34 RCW
☒ Change in use of one acre under RCW 84.34.080
☐ Sale/transfer to government entity
☐ Notice of Continuance not signed
☒ Other SFD CONSTRUCTION UNDER PERMIT BPT2019-222 CAUSES
REMOVAL OF ONE ACRE HOME SITE FROM CLASSIFICATION

Open Space Loss Worksheet

for Property 36372

Change In Use Date: **October 30, 2020**Acres Removed: **1.0000****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	\$70,049.00	\$567.00	10.314	0.830601	\$600.11	\$4.86	\$595.26	\$35.72	\$630.98	
Remainder of Year	\$70,049.00	\$567.00	10.314	0.169399	\$122.39	\$0.99	\$121.40	\$0.00	\$121.40	
Total									\$752.38	

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Int 1%/Mo from 4/30	Interest Due	Tax & Interest
1	2018 - 2019	\$70,049.00	\$567.00	\$69,482.00	1,015	9.955	\$691.66	18	\$124.50	\$816.16
2	2017 - 2018	\$70,049.00	\$567.00	\$69,482.00	1,015	10.135	\$704.22	30	\$211.27	\$915.49
3	2016 - 2017	\$70,049.00	\$567.00	\$69,482.00	1,015	9.377	\$651.53	42	\$273.64	\$925.17
4	2015 - 2016	\$70,049.00	\$567.00	\$69,482.00	1,015	9.615	\$668.10	54	\$360.77	\$1,028.87
5	2014 - 2015	\$70,049.00	\$567.00	\$69,482.00	1,015	10.084	\$700.66	66	\$462.44	\$1,163.10
6	2013 - 2014	\$70,049.00	\$567.00	\$69,482.00	1,015	10.707	\$743.98	78	\$580.30	\$1,324.28
7	2012 - 2013	\$73,508.00	\$567.00	\$72,941.00	1,015	10.811	\$788.55	90	\$709.70	\$1,498.25
Total										\$7,671.32

Penalty: **1534.26**Penalty Percent: **20.00%**Total Prior Year Taxes Due: **9,205.58**Total Additional Taxes & Interest: **9,957.96**RECORDING FEE: **\$104.50**Total Due: **10,062.46**Current Year Taxes Due: **752.38**Prior Year Taxes Due: **7,671.32**

Removal of classification.

(1) **Introduction.** This rule discusses the circumstances that may cause land to be removed from classification and the actions an assessor takes to remove the land, in whole or in part, from classification under chapter 84.34 RCW.

(2) **Other rules to reference.** Readers may want to refer to the following rules for additional information:

(a) WAC 458-30-300 Additional tax—Withdrawal or removal from classification.

(b) WAC 458-30-305 Due date of additional tax, interest, and penalty upon withdrawal or removal.

(c) WAC 458-30-325 Transfers between classifications—Application for reclassification.

(3) **Definitions.** For purposes of this rule, the definitions in WAC 458-30-200 apply.

(4) **Examples.** This rule includes examples that identify a set of facts and then state a conclusion. These examples are only a general guide. The tax results of other situations must be determined after a review of all facts and circumstances.

(5) **General requirement - Removal process.** If land classified under chapter 84.34 RCW is applied to a use other than the one for which classification is granted, the owner must notify the assessor of the change in use within sixty days of the change. If the new use of the land does not qualify for classification under chapter 84.34 RCW, the land must be removed from classification and, in most cases, additional tax, interest, and a penalty are imposed. Land may be totally or partially removed from classification depending on the reason(s) for the removal.

(6) **Circumstances that cause removal of land from classification.** When any of the following actions occur, the assessor must remove all or a portion of the land from classification:

(a) Receipt of a written notice from the owner directing the assessor to remove the land from classification;

(b) Sale or transfer of the land to an owner that makes the land exempt from property taxes, except a transfer resulting from a default in loan payments made to or secured by a governmental agency that intends to or is required by law or regulation to resell the land for the same use as before;

(c) Sale or transfer of classified land to a new owner who is required to pay property tax and who does not sign the notice of classification continuance, except a transfer by a transfer on death deed or a transfer to an owner who is an heir or devisee of a deceased owner. Land may also be removed if a new owner signs the notice of continuance but the assessor determines the land does not qualify to continue in its classified status;

(d) Failure of an owner to respond to a request from the assessor for information regarding the use of the land, productivity of typical crops, and similar information pertinent to continued classification and assessment of the land. RCW 84.34.121;

(e) The granting authority denies an owner's request for reclassification and the land no longer meets the criteria under which it was originally classified;

(f) The assessor determines, based on field inspections, analysis of income and expense data, or any other reasonable evidence, that the land no longer meets the criteria for classification under chapter 84.34 RCW; or

(g) The assessor discovers that the land was classified under chapter 84.34 RCW in error.

(7) **Removal examples.**

(a) **Example 1.** During an on-site inspection, the assessor discovers that classified farm and agricultural land has been paved over and is used as a parking lot for school buses.

(b) **Example 2.** Based on information released at a public meeting of the county planning commission, the assessor learns that an owner of classified timber land has harvested all timber from

PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt
when stamped by cashier.

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY COMPLETED

(See back of last page for instructions)

File No. 116915MS

☐ Check box if partial sale of property

SELLER GRANTOR	1. Name G. Leon Angel and Catherine E. Angel, as Co-Trustees of the G. Leon Angel Profit Sharing Plan and Trust dated June 1, 2000	BUYER GRANTEE	2. Name Bruce L. McCloskey and Bonnie D. McCloskey, husband and wife
	Mailing Address P.O. Box 4861		Mailing Address 5883 Old Olympic Highway
	City/State/Zip Tubac, AZ 95646		City/State/Zip Sequim, WA 98382
	Phone No. (including area code)		Phone No. (including area code)
3. Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal tax parcel account numbers – check box if personal property	
Name Bruce L. McCloskey		Listed assessed value(s)	
Mailing Address 5883 Old Olympic Highway		043010 520040 <input type="checkbox"/>	
City/State/Zip Sequim, WA 98382		36372 <input type="checkbox"/>	
Phone No. (including area code)		<input type="checkbox"/>	
		<input type="checkbox"/>	

4. Street address of property: **Nna Old Olympic Highway, Sequim, WA 98382**

This Property is located in ☒ unincorporated **Clallam** County OR within ☐ city of **Sequim**

☐ Check box if any of the listed parcels are being segregated from a larger parcel, are part of boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

Lot 4 of Angel Plat as recorded in Volume 14 of Plats, Page 36, records of Clallam County, Washington.

Situate in the County of Clallam, State of Washington.

5. Select Land Use Code(s): **83**

Enter any additional codes: _____

(See back of last page for instructions)

Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)?

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

6.

Is this property designated as forest land per chapter 84.33 RCW?

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Is this property receiving special valuation as historical property per chapter 84.26 RCW?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)
NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land ☒ does ☐ does not qualify for continuance **SUBJECT TO REVIEW**

[Signature] **DEPUTY ASSESSOR** **11/27/13** **DATE**

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) do not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

(3) OWNER(S) SIGNATURE

[Signature] *[Signature]*

List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number reason for exemption:

WAC No. (Section/Subsection) _____

Reason for exemption _____

Type of Document **Statutory Warranty Deed**

Date of Document **November 25, 2013**

Gross Selling Price	\$	170,000.00
*Personal Property (deduct)	\$	
Exemption Claimed (deduct)	\$	No
Taxable Selling Price	\$	170,000.00
Excise Tax: State	\$	2,176.00
Local	\$	850.00
*Delinquent Interest: State	\$	
Local	\$	
*Delinquent Penalty	\$	
Subtotal	\$	3,026.00
*State Technology Fee	\$	5.00
*Affidavit Processing Fee	\$	
Total Due	\$	3,031.00

Permit Information
(360)417-2595
dcdldg@co.clallam.wa.us
www.clallam.net/permits

Clallam County
Department of Community Development
Clallam County Courthouse
223 E. 4th Street - Suite 5
Port Angeles, WA 98362-0149

Renewal _____

Permit No **BPT2019-00222**

Inspections (24 hrs):
(360)417-2518

Expires **May 15, 2021**
Parcel No **04-30-10-520040**

Building Permit

Applicant:	BRUCE L AND BONNIE D MCCLOSKEY	Primary: 360-504-2585
	5883 OLD OLYMPIC HWY	Fax:
	SEQUIM, WA 98382	Phone1:
Contractor:		Phone2:

Parcel No.:	04-30-10-520040	Located in Lot 4, ANGEL PLAT
Address:	5837 OLD OLYMPIC HWY	Size: 11.05 Acres
	Sequim, WA 98382	Zoned: NC

Project Description and Application Type: **Residential**
SINGLE FAMILY DWELLING WITH ATTACHED GARAGE
GAL PROPANE TANK TO SERVE KITCHEN STOVE

Location: **EAST ON HWY 101; LEFT ON OLD OLYMPIC HWY;**

Project Value:	\$ 282,873	Floor Areas (sq ft)	Plumbing Fixtures:	Required Setbacks
Code Edition:	2015R	First Fl: 1,970	Wood Stoves: 1	Front: 50.0
Units:	1	Second Fl:	Fireplace Inserts:	Side 1: 10.0
Bldgs:	1	Third Fl:	Fireplaces:	Side 2: 10.0
Type Const:	VB	Finished Bsmt:	Heat Types:	Rear: 15.0
Occ Group:	R-3	Unfinished Bsmt:	Heat Pump:	Drywell Vol: 15.7
Bedrooms:	3	Garage: 960		Flood Elev Cert: N
Bathrooms:	2	Carport:		Required?: N
Stories:	1	Cov. Deck: 295		Shoreline?: N
		Deck:		
		Covered Porch: 55	Energy Code Path: 2015 Energy code	

Hiring an unregistered contractor exposes you to significant legal and financial risks. (RCW 18.27) For more information, or to find out if your contractor is registered go to www.HiringaContractor.Ini.wa.gov or call 1-800-647-0982.

To monitor the progress of your inspections (listed on the back of this permit), and the other requirements listed below, go to "www.clallam.net/permits" and select "On-Line Permits"

FEES			
Type	Amount Paid	Date	Receipt
Technical Assistance	\$75.00	3/28/2019	6241-2
New Address Fee	\$50.00	3/28/2019	6241-2
Residential Plan Re	\$1,312.00	3/28/2019	6241-2
State Building Code	\$6.50	3/28/2019	6241-2
Building Permit Fee	\$2,019.00	3/28/2019	6241-2
Total:	\$3,462.50		

Additional Inspections and Other Requirements for this Permit

- Septic System Permit may take up to 30 days processing time and must be finalized prior to Building Permit Final Inspection.
- This Permit requires the following deferred submittals, as detailed on construction plans:
Blower Door test results to be submitted to the county prior to final inspection - 3ACH max
- This Permit requires the following deferred submittals, as detailed on construction plans:
HVAC Duct test affidavit from certified technician to be submitted to the county prior to final inspection

I understand that this permit is valid only for the use specified above, any change must be approved by the county.

I hereby acknowledge that I have read this application and state that the above information is correct, and agree to comply with all County Ordinances and State Laws regulating activities covered by this permit.


APPLICANT SIGNATURE

5/15/19
DATE


PERMIT ISSUED BY

DATE