

**Assessor's Answer to Petition Appealing Current Use
or Designated Forest Land Assessment Valuation
or Removal from Current Use Classification or Forest Land Designation**
Chapters 84.33 & 84.34 RCW

DEC 07 2020



To the CLALLAM County Board of Equalization.

Petition No: 2020-24

In accordance with the provisions of Chapter 84.48 RCW, I, JAMES F. PODLESNY County Assessor, hereby respectfully petition the County Board of Equalization to:

☐ Sustain the current use or designated forest land assessed value of the following described property as shown on the assessment roll for the year _____, at the amount shown in Item 4 below.

☒ Sustain the assessor's decision to remove classification or designation from the following described land. The statement supporting the removal is shown in Item 8.

1. Present Classification:

☒ Farm and Agricultural Land

☐ Open Space Land

☐ Timber Land

Present Designation:

☐ Forest Land

2. NOTE: In case of an appeal on both the current use or designated forest land value and the true and fair value, use both forms, REV 64 0055 and 64 0066, and attach them together.

3. Parcel Number or Legal Description Of Property:

043010-520040 (36372) LOT 4 ANGEL SHORT PLAT V14 P36

4. Assessor's Current Use or Designated Forest Land Assessed Value:

Land:	\$ 70,049.00
Improvements:	\$ 0.00
Minerals:	\$ 0.00
TOTAL:	\$ 70,049.00

5. General Description of Property: (Land area, type of buildings, use, etc.)

A. Address or Location: 5837 OLD OLYMPIC HWY

B. Land Area: (sq. ft. or acres) ONE ACRE HOME SITE

C. Zoning and Use: RESIDENTIAL NEIGHBORHOOD CONSERVATION

D. Brief Description of Improvements:

NEW HOME CONSTRUCTION UNDER BPT 2019-222

6. Method of Valuation:

OPEN SPACE COMPENSATING TAX HOME SITE REMOVAL OF ONE ACRE VALUE GOING BACK 7 YEARS

RECEIVED

DEC 07 2020

1...2...3...A...



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
Dan Childress, Chief Appraiser

December 1, 2020

ASSESSOR RESPONSE TO BOARD PETITION 2020-24, by Jim Podlesny, Current Use Programs

Petitioners BRUCE AND BONNIE MCCLOSKEY, 5837 OLD OLYMPIC HWY, SEQUIM, WA 98382

RE: APPEAL OF REMOVAL OF FARM AND AGRICULTURE CLASSIFICATION ON ONE ACRE HOME SITE ON PARCEL 043010-520040 (36372) 11.04 acres total VIA RECORDING # AFN 2020-1403685 (Exhibit 1) sent via Certified Mail as required by WAC 458-30-295(8).

The McCloskey's seek to reverse the action of paying out the one acre Compensating Tax home site removal on the 11-acre subject parcel. See removal amount, **Exhibit 2**. At issue is the question of eligibility for the home site waiver. Only farms of 20 acres or more are eligible for the home site exemption. This narrative will show that the Assessor's action was not arbitrary and capricious, but rather, routine and required under the rules governing the exemption program, RCW 84.34 (**Exhibit 7**) and WAC 458-30-295 (**Exhibit 3**).

Records show that the McCloskeys acquired the subject parcel in November 2013, (Warranty Deed 2013-1303057). The Farm and Agriculture classification was carried forward on the entire 11 acres via the signing of a Notice of Continuance and submittal of a Farm Plan. See **Exhibit 4**. 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, 2019 and finalized in December, 2019. See **Exhibit 5**. The action of building a house on a parcel entirely in the Farm and Agriculture 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 full text of the code section under **Exhibit 6**.

Besides the Notice of Continuance disclosure, it is presumed that the buyers of "vacant" land in the Farm, Forest, and Open Space Classifications are aware of the Compensating Tax requirement for home construction since it is standard operating procedure by the Assessor's office to inquire, when property

7. Attached are the following maps, pictures, letters, appraisals or other data to substantiate the current use or designated forest land value of the property as stated in Item 4.

Exhibit No.

Brief Description of Exhibit

<u>1&2</u>	<u>REMOVAL NOTICE AND COMPENSATING TAX AMOUNT</u>
<u>3</u>	<u>TEXT OF WAC 458-30-295 REMOVAL OF CLASSIFICATION</u>
<u>4</u>	<u>NOTICE OF CONTINUANCE & FARM PLAN</u>
<u>6, 7, 8</u>	<u>RCW 84.34.080 CHANGE IN USE, DEFINITIONS,</u>

8. Reason for Removal:

HOME CONSTRUCTION UNDER BPT19-222 REQUIRES REMOVAL OF ONE ACRE FROM FARM CLASSIFICATION. THE HOME SITE ACRE IS NOT EXEMPT FOR FARM PARCELS UNDER 20 ACRES PER WAC 458-30-317(3)(a). See Assessor Exhibits and Narrative Statement

I hereby certify that to the best of my knowledge and belief the information entered on this answer is a true and correct presentation of the facts relating to this appeal.

Signed this 1st day of December (year) 2020.

Assessor



Deputy

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.



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
Dan Childress, Chief Appraiser

List of Exhibits:

1. Notice of Removal dated 10/1/2020
2. Compensating Tax calculations for one acre home site
3. Text of WAC 458-30-295 Removal of Classification
4. Notice of Continuance and Farm plan
5. Building Permit BPT2019-222 finalized 12/13/2019
6. Text of RCW 84.34.080 Change in Use
7. Text of RCW 84.34.020(2)(a)&(f) Definitions
8. Text of WAC 458-30-317 Principal residence of farm operator
9. Email from State Dept. of Revenue official
Clarification of typo found in RCW & WAC

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	\$688.10	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

Current Year Taxes Due: 752.38

Prior Year Taxes Due: 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

E2

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

the land, the land has been platted, public services such as roads, sewers, and domestic water supply have been made available to the platted land, and houses have been built on the land. This information has led the assessor to conclude that the use of the land no longer meets the criteria for classification as timber land.

(8) **Procedure when an assessor discovers a change in use.** If the assessor determines that the land is not being used for a qualifying use, the assessor must send the owner, by certified mail, return receipt requested, a written notice regarding this determination; e.g., the Notice of Intent to Remove Current Use Classification form.

(a) The owner must respond, in writing, to the assessor's inquiry about the use of the classified land within thirty calendar days of the postmark date of the notice.

(b) If the land in question is classified open space land or timber land, the assessor may ask the granting authority to provide reasonable assistance in determining whether the classified land continues to meet the criteria for classification. The granting authority must provide this assistance within thirty days of receiving the assessor's request for assistance. RCW 84.34.108(1).

(c) Unless the owner demonstrates to the assessor that the classified use of the land has not changed, the assessor will remove the land from classification and impose additional tax, interest, and penalty. RCW 84.34.080 and 84.34.108.

(9) **Procedure for partial removal.** If only a portion of the classified land no longer qualifies for classification under chapter 84.34 RCW, the assessor will remove the nonqualifying portion of the classified land. The remaining land must satisfy the same requirements as when the land was originally granted classification unless different criteria are required by statute because of the reduced size of the land that remains classified.

(a) The assessor may ask the owner of the land that will remain classified to submit information relevant to its continuing eligibility under chapter 84.34 RCW.

(b) If the land is classified as farm and agricultural land, the assessor will verify that the remaining portion meets the requirements of RCW 84.34.020(2).

(c) If the land is classified as open space land or timber land, the assessor may consult with the granting authority before determining whether the remaining portion meets the requirements of RCW 84.34.020 (1) or (3). The granting authority and assessor may ask the owner to submit pertinent data for this determination.

(d) The assessor may segregate the portion of land from which classification is being removed for valuation and taxation purposes.

(10) **Transactions that do not cause land to be removed from classification.** Land cannot be removed from classification solely because of:

(a) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120; or

(b) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

(11) **Notice to owner.** Within thirty days of the removal of land from classification, the assessor must notify the owner in writing of the reason(s) for removal; e.g., the Notice of Removal of Current Use Classification and Additional Tax Calculation form. The removal notice must explain the steps an owner needs to follow if he or she wants to appeal the removal decision, including when a notice of appeal must be filed, where an appeal petition may be obtained, and how to contact the county board of equalization.

(12) **Right of appeal.** The seller, transferor, or owner of classified land may appeal the removal from classification to the board of equalization of the county in which the land is located. The appeal must be filed within thirty days (or up to sixty days if such a time limit has been adopted by the county legislative authority) of the postmark date the notice of removal was mailed by the assessor, electronically transmitted by the assessor, the assessor electronically notified the owner or person responsible for payment of taxes that the notice was available to be accessed by the owner or other person, or on or before July 1st of the year of removal, whichever is later. RCW 84.40.038.

(13) **Assessor's duty after removal.** Unless the removal is reversed on appeal, the assessor revalues the affected land with reference to its true and fair value as of January 1st of the year of removal from classification and places the value on the assessment roll. The assessment roll lists both the assessed value of the land before and after the removal from classification. Taxes for the current tax year are prorated according to the portion of the year to which each assessed value applies.

(14) **Possible segregation after removal.** If only a portion of the land is being removed from classification, the assessor may segregate the affected portion for valuation and tax purposes.

(15) **Additional tax, interest, and penalty are due when land is removed.** The additional tax, interest, and penalty imposed by RCW **84.34.080** and **84.34.108** are due and payable to the treasurer thirty days after the owner is notified of the amount due, unless the removal is the result of one of the exempt circumstances or transactions listed in RCW **84.34.108(6)**.

[Statutory Authority: RCW **84.08.010**, **84.08.070**, and **84.34.141**. WSR 18-02-109, § 458-30-295, filed 1/3/18, effective 2/3/18. Statutory Authority: RCW **84.08.010**, **84.08.070**, **84.08.080**, **84.34.141**, **84.34.360**. WSR 15-03-017, § 458-30-295, filed 1/8/15, effective 2/8/15. Statutory Authority: RCW **84.08.070**, **84.34.141**, **84.36.865**, **84.52.0502**. WSR 09-19-010, § 458-30-295, filed 9/3/09, effective 10/4/09. Statutory Authority: RCW **84.34.141**. WSR 01-24-030, § 458-30-295, filed 11/27/01, effective 12/28/01. Statutory Authority: RCW **84.08.110**, **84.08.070**, **84.34.141** and **84.34.360**. WSR 95-21-002, § 458-30-295, filed 10/4/95, effective 11/4/95. Statutory Authority: RCW **84.08.010** and **84.08.070**. WSR 90-24-087, § 458-30-295, filed 12/5/90, effective 1/5/91. Statutory Authority: RCW **84.08.010(2)**, **84.34.141** and chapter **84.34** RCW. WSR 88-23-062 (Order PT 88-12), § 458-30-295, filed 11/15/88.]

When Recorded Return to:

Bruce L. McCloskey

Bonnie D. McCloskey

5883 Old Olympic Highway

Sequim, WA 98382

Notice of Continuance
Land Classified as Current Use or Forest Land
 Chapter 84.34 and 84.33 Revised Code of Washington

Grantor(s)/Sellers: G. Leeon Angel and Catherine E. Angel, as Co-Trustees

Grantee(s) Purchasers: Bruce L. McCloskey and Bonnie D. McCloskey, husband and wife

Mailing address: 5883 Old Olympic Highway

City, State, Zip: Sequim, WA 98382

Phone No: _____

Assessor's Parcel No: 043010 520040

Levy code: 0202

Property address: 5883 Old Olympic Highway, Sequim, WA 98382

Legal description: 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..

Date of sale or transfer: 11/27/2013

Date of notice: 11/27/2013

Reference numbers of documents assigned or released: _____

Interest in property: ☒ Fee Owner ☐ Contract Purchaser ☐ Other

If the new owner(s) of land that is classified as current use or designated as forest land wish to continue the classification or designation of this land, the new owner(s) must sign below. All new owners must sign. If the new owner(s) do(es) not desire to continue the classification or designation, all additional or compensating tax calculated pursuant to RCW 84.34.108 or RCW 84.33.140, shall be due and payable by the seller or transferor at the time of sale. To determine if the land qualifies for continued classification or designation, the county assessor will be consulted.

For Official Office Use Only

Auditor's Recording No: _____

Excise Tax No: _____

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

3. **TIMBER LAND MEANS** any parcel or contiguous parcels of land in the same ownership of five or more acres devoted primarily to the growing and harvesting of forest crops for commercial purposes. Timber land means the land only and does not include a residential home site. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than ten percent of the land may be used for such incidental uses. It also includes the land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

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:

1. If the owner has filed the proper notice of request to withdraw the classified land and the land has been classified for a minimum of ten years he/she shall pay an amount equal to the difference between the tax computed on the basis of "current use" and the tax computed on the basis of true and fair value plus interest at the same statutory rate charged on delinquent property taxes. The additional tax and interest shall be paid for the preceding seven years.
2. If land is removed from classification because of a change to a non-conforming use, land is removed prior to the minimum ten year period, or land is removed because the owner(s) failed to comply with the two year notice of withdrawal he/she shall be liable to pay the additional tax and interest described in 1 above plus a penalty of twenty percent of the additional tax and interest. The additional tax, interest, and penalty shall be paid for the preceding seven years.
3. The additional tax, interest, and/or penalty shall not be imposed if the withdrawal or 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 this power, said entity having manifested its intent in writing or by other official action;
 - c. a natural disaster such as a flood, windstorm, earthquake, or other calamity rather than by virtue of the act of the landowner changing the use of the classified land;
 - d. official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present classified 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 a state or federal agency, county, city, town, metropolitan park district; metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association as defined in RCW 84.34.250;
 - g. removal of classified farm and agricultural land on which the principal residence of the farm operator or owner or housing for employees;
 - 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 within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993. The date of death shown on a death certificate is the date used; or
 - l. The discovery that the land was classified in error through no fault of the owner.

B. CLASSIFICATION UNDER CHAPTER 84.33 RCW. ☐ I/we request that this land retains its designation as forest land and I am/we are aware of the following definition of forest land.

FOREST LAND is synonymous with designated forest land and means all contiguous land in the same ownership of at least twenty acres that is primarily devoted to and used for growing and harvesting timber and means the land only.

I/we declare that I am/we are aware of the liability of removal of this land from designated forest land and upon removal a compensating tax shall be imposed that shall be equal to the difference between the amount of tax last levied on the land as forest land and an amount equal to the new assessed valuation of the land multiplied by the dollar rate of the last levy extended against the land, multiplied by a number, not greater than nine, equal to the number of years the land was designated as forest land.

The compensating tax shall not be imposed if the removal of designation resulted solely from:

- a. transfer to a government entity in exchange for other forest 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 this power;
- c. a donation of fee title, development rights, or the right to harvest timber, to a government agency or organization qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections or the sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the natural heritage council and natural heritage plan as defined in chapter 79.70 RCW or approved for state natural resources conservation area purposes as defined in chapter 79.71 RCW. At such time as the land is not used for the purposes enumerated, the compensating tax shall be imposed upon the current owner;
- d. the sale or transfer of fee title to the parks and recreation commission for park and recreation purposes;
- e. official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present use of such land;
- f. the creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
- g. 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;
- h. the sale or transfer within two years after the death of an owner with at least a fifty percent interest in the land if the land has been continuously assessed and valued as designated forest land under chapter 84.33 RCW or classified under chapter 84.34 RCW since 1993. The date of death shown on a death certificate is the date used;
- i. The discovery that the land was designated in error through no fault of the owner; or
- j. A transfer of a property interest, in a county with a population of more than six hundred thousand inhabitants, to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the land is not used for the purposes enumerated, the compensating tax shall be imposed upon the current owner.

The agreement to tax according to use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070).

<u>Donnie O McCloskey</u> Property Owner	<u>11/25/13</u> Date
<u>5883 Old Olympic Highway, Sequim, WA 98382</u> Address	
<u>Donnie O McCloskey</u> Property Owner	<u>11.25.13</u> Date
<u>5883 Old Olympic Highway, Sequim, WA 98382</u> Address	



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW – CHAPTER 458-61A WACThis 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

If multiple owners, list percentage of ownership next to name

SELLER GRANTOR	1. Name G. Leoon Angel and Catherine E. Angel, as Co-Trustees of the G. Leoon 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"/>	

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	List all personal property (tangible and intangible) included in selling price.
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 <input type="checkbox"/> NO <input checked="" type="checkbox"/>
6. Is this property designated as forest land per chapter 84.33 RCW?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
Is this property receiving special valuation as historical property per chapter 84.26 RCW?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance SUBJECT TO REVIEW	
DEPUTY ASSESSOR DATE 11/27/13	
(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	
Bruce L. McCloskey Bonnie D. McCloskey	

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

<h2 style="margin: 0;">Assessor's Office</h2> <h3 style="margin: 0;">Farm Management Information Sheet</h3>		For Office Use Only Received By _____
Property Owner: Please fill out the following:		
Owner Name(s) <u>Bruce & Bonnie McCloskey</u>	Parcel Number(s) <u>043010520040</u>	Acres <u>11.0</u>
Mailing Address/City/State/Zip Code <u>5883 OLD OLYMPIC HIGHWAY</u> <u>SEQUIM WA 98382</u>	Property Address <u>SAME</u>	
Legal Description: <u>LOT 4 ANGEL SHIRT PLAT</u>		
Buildings (Farm and Non-Farm Structures) Attach <u>map</u>		
Crops <u>LAVENDER</u>		
Livestock		
ANTICIPATED ANNUAL INCOME: \$ <u>FOR THE NEXT 5 YEARS \$40,000 PER YEAR FOR NEXT 5 YEARS</u>		
By signature below, I/we affirm this information is correct and ask the Assessor's Office to continue this property in the Current Use Program – Farm and Agriculture.		
I understand properties in Current Use Programs are subject to periodic audit.		
Signature(s) <u>Bruce McCloskey</u> <u>Bonnie D McCloskey</u>	Date <u>11/25/13</u> <u>11-25-13</u>	Daytime Phone Number(s) <u>719-237-5669</u> <u>719-237-1022</u>

Mr. and Mrs. C. Leeon Angel &
for
The C. Leeon Angel Profit Sharing
Plan and Trust, Dated June 1, 2000

Permit Information:
(360)417-2595
dcbdldg@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: 9	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:
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.in.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.

Bruce McCloskey
APPLICANT SIGNATURE

5/15/19
DATE

Justin Lynch
PERMIT ISSUED BY

DATE

RCW 84.34.080**Change in use.**

When land which has been classified under this chapter as open space land, farm and agricultural land, or timberland is applied to some other use, except through compliance with RCW 84.34.070, or except as a result solely from any one of the conditions listed in RCW 84.34.108(6), the owner shall within sixty days notify the county assessor of such change in use and additional real property tax shall be imposed upon such land in an amount equal to the sum of the following:

(1) The total amount of the additional tax and applicable interest due under RCW 84.34.108; plus

(2) A penalty amounting to twenty percent of the amount determined in subsection (1) of this section.

[1999 sp.s. c 4 § 705; 1992 c 69 § 11; 1973 1st ex.s. c 212 § 9; 1970 ex.s. c 87 § 8.]

NOTES:

Part headings not law—1999 sp.s. c 4: See note following RCW 77.85.180.

Definitions.

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Open space land" means (a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or (b) any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, or (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) preserve visual quality along highway, road, and street corridors or scenic vistas, or (viii) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification, or (c) any land meeting the definition of farm and agricultural conservation land under subsection (8) of this section. As a condition of granting open space classification, the legislative body may not require public access on land classified under (b)(iii) of this subsection for the purpose of promoting conservation of wetlands.

(2) "Farm and agricultural land" means:

(a) Any parcel of land that is twenty or more acres or multiple parcels of land that are contiguous and total twenty or more acres:

(i) Devoted primarily to the production of livestock or agricultural commodities for commercial purposes;

(ii) Enrolled in the federal conservation reserve program or its successor administered by the United States department of agriculture; or

(iii) Other similar commercial activities as may be established by rule;

(b)(i) Any parcel of land that is five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to, as of January 1, 1993:

(A) One hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter for all parcels of land that are classified under this subsection or all parcels of land for which an application for classification under this subsection is made with the granting authority prior to January 1, 1993; and

(B) On or after January 1, 1993, two hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter;

(ii) For the purposes of (b)(i) of this subsection, "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs;

(c) Any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income as of January 1, 1993, of:

(i) One thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter for all parcels of land that are classified under this subsection or all parcels of land for which an application for classification under this subsection is made with the granting authority prior to January 1, 1993; and

(ii) On or after January 1, 1993, fifteen hundred dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter. Parcels of land described in (b)(i)(A) and (c)(i) of this subsection will, upon any transfer of the property excluding a transfer to a surviving spouse or surviving state registered domestic partner, be subject to the limits of (b)(i)(B) and (c)(ii) of this subsection;

(d) Any parcel of land that is five acres or more but less than twenty acres devoted primarily to agricultural uses, which meet one of the following criteria:

(i) Has produced a gross income from agricultural uses equivalent to two hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter;

(ii) Has standing crops with an expectation of harvest within seven years, except as provided in (d)(iii) of this subsection, and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous calendar year. For the purposes of this subsection (2)(d)(ii), "standing crop" means Christmas trees, vineyards, fruit trees, or other perennial crops that: (A) Are planted using agricultural methods normally used in the commercial production of that particular crop; and (B) typically do not produce harvestable quantities in the initial years after planting; or

(iii) Has a standing crop of short rotation hardwoods with an expectation of harvest within fifteen years and a demonstrable investment in the production of those crops equivalent to one hundred dollars or more per acre in the current or previous calendar year;

(e) Any lands including incidental uses as are compatible with agricultural purposes, including wetlands preservation, provided such incidental use does not exceed twenty percent of the classified land and the land on which appurtenances necessary to the production, preparation, or sale of the agricultural products exist in conjunction with the lands producing such products. Agricultural lands also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands";

(f) The land on which housing for employees and the principal place of residence of the farm operator or owner of land classified pursuant to (a) of this subsection is sited if: The housing or residence is on or contiguous to the classified parcel; and the use of the housing or the residence is integral to the use of the classified land for agricultural purposes;

Principal residence of farm operator or housing for farm and agricultural employees.

(1) **Introduction.** Under RCW 84.34.020 (2)(d) the land on which the principal residence of the farm operator or owner of farm and agricultural land is situated and the housing for farm and agricultural employees is situated may be classified as farm and agricultural land.

This section explains the criteria that must be met to include this type of residence or employee housing within the farm and agricultural land classification and the procedure used to value a classified residence or housing.

(2) **Definitions.** For purposes of this section, the following definitions apply:

(a) "Farm employee or farm and agricultural employee" means an individual who is employed on farm and agricultural land on a full-time basis or a seasonal or migratory worker who works on farm and agricultural land only during the planting, growing, and/or harvesting seasons.

(i) For purposes of this section, "full-time basis" refers to an individual who is employed at least twenty-five hours per week on farm and agricultural land.

(ii) The term does not include a person who is employed full time by a business activity that is not conducted on classified farm and agricultural land and who only works occasional weekends or during the harvest season on classified farm and agricultural land.

For example, housing occupied by a person who works full time at a foundry and who works on a farm only two weeks per year helping with the wheat harvest should not be granted classification.

(b) "Integral" means that which is central to or inherent in the use or operation of classified farm and agricultural land for commercial agricultural purposes. For purposes of this section, the residence of the farm operator or owner and/or housing for farm employees must be the place(s) from which the farmer conducts his commercial agricultural business.

(c) "True and fair value" means the value of a parcel of land placed on the assessment rolls at its highest and best use without regard to its current use value. The term also refers to market value; that is, the amount of money a buyer willing but not obligated to buy would pay to a seller willing but not obligated to sell for the real property.

(3) **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.

(4) **Examples.**

(a) On a parcel of land twenty acres or more, there are two dwellings: One is the principal residence of the farm operator or owner of classified farm and agricultural land and the second is inhabited by the owner's son who is employed full time at a foundry in town and works on the farm only during harvest time. The land on which the principal residence is situated may be classified as farm and agricultural land if the use of the dwelling is integral to the use of the classified land. The land on which the second home is situated may not be included within the farm and agricultural land classification because it is not inhabited by a farm employee as defined in subsection (2) of this section.

(b) On a parcel of land twenty acres or more, there are two dwellings: One is the principal residence of the farm operator or owner of farm and agricultural land and the second is inhabited by seasonal farm workers who work on the farm only during harvest time. The land on which both dwellings are situated may be classified as farm and agricultural land if the use of the dwellings are integral to the use of the classified land.

(c) On a parcel of classified land that is twenty acres, there is one dwelling. This dwelling is occupied by the owner of the classified land but the owner does not run the farm. The farm is leased to a cooperative that conducts the commercial agricultural activities of the farm from central administrative headquarters that are not located on the classified land. The land on which this dwelling stands may not be classified as farm and agricultural land because the use of the dwelling is not integral to the commercial agricultural purposes of the farm.

(5) Valuation.

(a) The land. The land on which the principal residence of a farm operator or owner of farm and agricultural land or the housing for farm and agricultural employees is situated shall be valued in the following manner:

(i) The prior's year average value of classified farm and agricultural land in the county; plus

(ii) The value of land improvements used to serve the residence or housing, such as sewer, water, and power.

(iii) If the use of the residence or housing for employees is not integral to the farming operation, the land on which the residence or housing stands shall be valued at its true and fair value in accordance with WAC 458-12-301.

(b) The principal residence or housing for employees. The building(s) used by the farm operator or owner as his or her principal residence and building(s) used to provide shelter to farm and agricultural employees shall be valued at its true and fair value in accordance with WAC 458-12-301.

(c) Excluded structures. The land on which storeyards, barns, machine sheds, and similar type structures are located shall not be considered as part of the principal residence of the farm operator or owner nor housing for farm and agricultural employees. However, the land upon which these structures stand may be classified as farm and agricultural land generally.

(6) **Withdrawal or removal.** Additional tax, interest, and penalty, if owed, are not imposed if farm and agricultural land classified under RCW 84.34.020 (2)(d) is withdrawn or removed from classification.

(7) **Effect of 1992 legislation on county revaluation cycle.** Land on which the farm owner's or operator's residence is located and land on which the housing for farm and agricultural employees is located shall be revalued in accordance with the 1992 legislative changes, described in subsection (5) of this section, only in the assessment year when the land is being revalued in accordance with the county's revaluation cycle.

[Statutory Authority: RCW 84.08.110, 84.08.070, 84.34.141 and 84.34.360. WSR 95-21-002, § 458-30-317, filed 10/4/95, effective 11/4/95.]

Podlesny, Jim

From: Lux, Jeri (DOR) <JeriL@DOR.WA.GOV>
Sent: Thursday, October 29, 2020 9:28 AM
To: Podlesny, Jim
Subject: RE: Typo in RCW/WAC?

*** EXTERNAL EMAIL *** This message was sent from outside our County network.

This would not be the first time a WAC and RCW do not match up. The first option would be the law. The explanation for the WAC reference would be that the reference in the WAC has not been updated to reflect the correct reference in the law.

I hope that makes sense.

Thanks

Jeri Lux

Current Use and Education Specialist | Property Tax Division
 Washington State Department of Revenue

6400 Linderson Way SW | PO Box 47471 | Olympia, WA 98504-7454
 360/534-1360 | F 360/534-1380 | dor.wa.gov | JeriL@dor.wa.gov

Working together to fund Washington's future

From: Podlesny, Jim <JPodlesny@co.clallam.wa.us>
Sent: Thursday, October 29, 2020 9:18 AM
To: Lux, Jeri (DOR) <JeriL@DOR.WA.GOV>
Subject: RE: Typo in RCW/WAC?

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J,

So the error would not grant an exemption is the way I look at it.

There must be a principle in the rule of law that says "a typo error does not an exemption make."

That's where this BOE protest I'm working on is headed.

There must be a ruling in the BTA files that addresses this?

If you could point to that for me, I think it would help our local BOE.

Thanks.

Jp

From: Lux, Jeri (DOR) [<mailto:JeriL@DOR.WA.GOV>]
Sent: Wednesday, October 28, 2020 2:58 PM
To: Podlesny, Jim
Subject: RE: Typo in RCW/WAC?

I have sent in that change for the WAC, it was missed when there were some additions made to the law. I am not sure how long it takes to get a WAC change completed. You are correct it should be (f).

Thanks

Jeri Lux

Current Use and Education Specialist | Property Tax Division
Washington State Department of Revenue

6400 Linderson Way SW | PO Box 47471 | Olympia, WA 98504-7454
360/534-1360 | F 360/534-1380 | dor.wa.gov | JeriL@dor.wa.gov

Working together to fund Washington's future

From: Podlesny, Jim <JPodlesny@co.clallam.wa.us>

Sent: Tuesday, October 27, 2020 11:15 AM

To: Lux, Jeri (DOR) <JeriL@DOR.WA.GOV>

Subject: Typo in RCW/WAC?

This message has originated from an External Source. Please use caution when opening attachments, clicking links, or responding to this email. Contact your desktop support or IT security staff for assistance and to report suspicious messages.

J,

I am responding to a BOE protest in which a home site acre was removed from an 11-acre Farm and Ag classified parcel. The parcel is not contiguous to others under the same ownership.

In my response, I am looking at the "20 acre" rule for the exempt homesite acre when the farm operator lives there. However, in the definitions, both the RCW and the WAC reference 84.34.020(d) which is the 5-20 acre size.

I think it should be "f" since the exempt size is 20 acres, clearly mentioned in WAC 458-30-317(3)(a) **Requirements**, below.

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

(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;

The apparent typo might be misleading the taxpayer in my removals. What do you think?
Thanks for checking.

Jim Podlesny

Current Use Assessment
(360) 417-2203
Assessor's Office
223 E. Fourth St. Suite 2
Port Angeles, WA 98362