

**SKAGIT COUNTY ASSESSOR'S OFFICE
FINDINGS OF FACT**

HEARING AUTHORITY: SKAGIT COUNTY HEARING EXAMINER

HEARING DATE: MARCH 7, 2025

APPLICATION NUMBER: C/U OPEN SPACE LAND APP#1-2025

DATE OF APPLICATION: JANUARY 16, 2025

APPLICANT: BRENT LINDBERG

ADDRESS: 16418 LINDBERG LANE
MOUNT VERNON, WA 98274

LEGAL DESCRIPTION: 8.60 ACRES OF NW1/4 SW1/4 NE1/4, SECTION 26,
TOWNSHIP 34 NORTH, RANGE 4 EAST, W.M.

PROJECT DESCRIPTION: Application to Current Use Open Space Land. Currently land is in the Farm and Agricultural Land classification and no longer meets the income requirement. This property would be to protect wetlands.

ASSESSOR'S ACCOUNT NUMBER: 8.60 ACRES OF P27866

STAFF FINDINGS:

1. The following items are submitted as exhibits:
 - a. Applications
 - b. Maps
2. The public hearing has been advertised in accordance with the requirements of Chapter 14.04 of the Skagit County Code.
3. Total acreage in application: 8.60 acres
4. The applicant is requesting inclusion in the Current Use Open Space Land Program. Documentation submitted appears to comply with all the required items as listed in RCW 84.34.020(1).

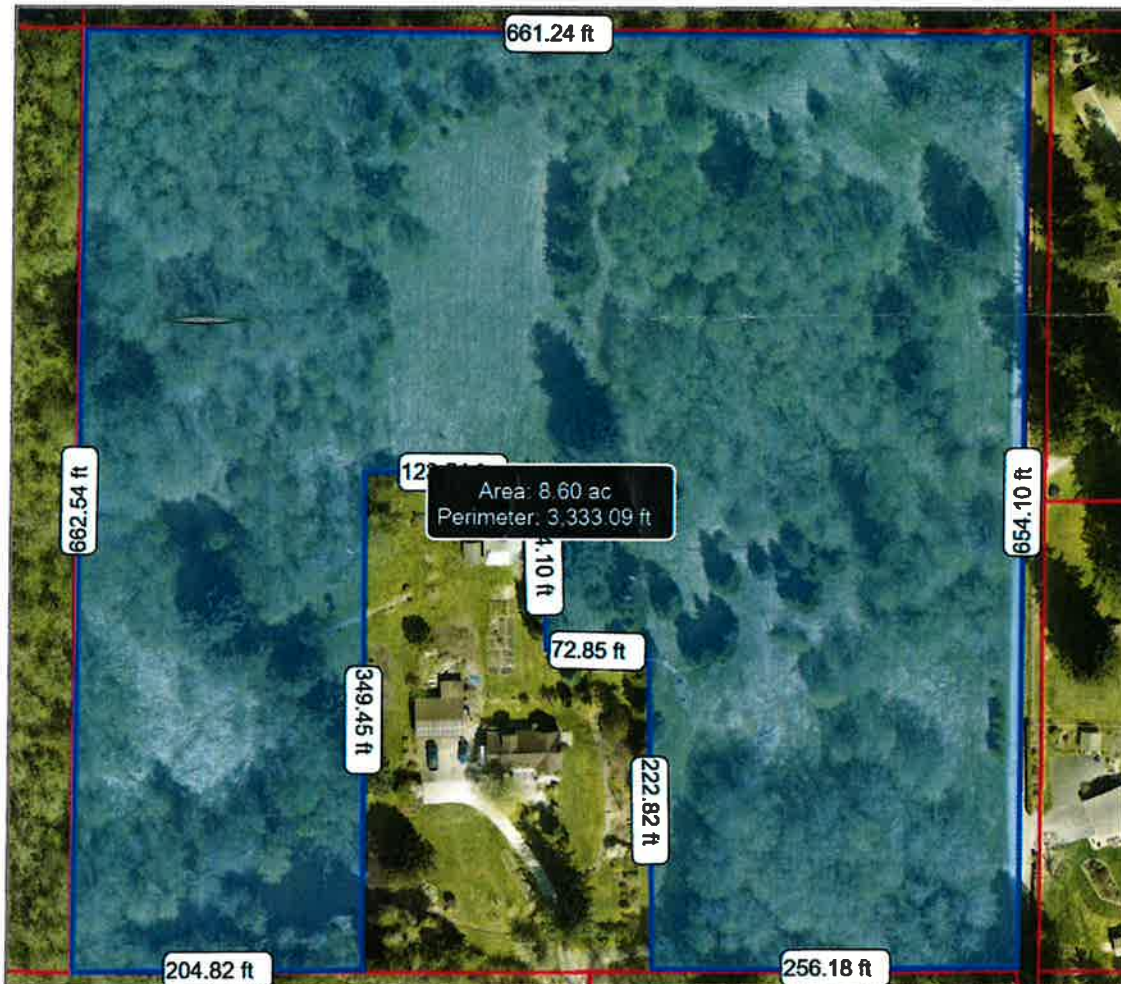
SUMMARY:

Based on the above submitted documents, the application appears to comply with all requirements of the Current Use Open Space program per RCW 84.34.020(1).

Prepared by: Kiffin Saben, 2/14/2025

**SKAGIT COUNTY ASSESSOR
CURRENT USE MAP**

CU OS #1-2025
8.60 ACRES OF P27866



SECTION 26, TOWNSHIP 34 NORTH, RANGE 4 EAST,
W.M.
CREATED USING GEO-SKAGIT 2/6/2025
BY: Kiffin Saben, Assessor Deputy

Brent Lindberg
Property Owner Printed Name
Brent Lindberg
Property Owner Signature
2/13/25
Date

Map Accuracy Warning: This map was created from available public records and existing map sources not from field surveys. Map features from all sources have been adjusted to achieve a best-fit registration to the Ownership Parcels map. While great care was taken in this process, maps from different sources rarely agree as to the precise location of geographic features. The relative positioning of map features to one another results from combining different map sources without field ground truthing. Errors can be as great as 300 feet on this document. THIS MAP IS NOT A SUBSTITUTE FOR FIELD SURVEY. For questions about map accuracy, contact Skagit County GIS.

6	5	4	3	2	1
7	8	9	10	11	12
16	17	16	15	14	13
19	20	21	22	23	24
28	29	28	27	26	25
31	32	33	34	35	36

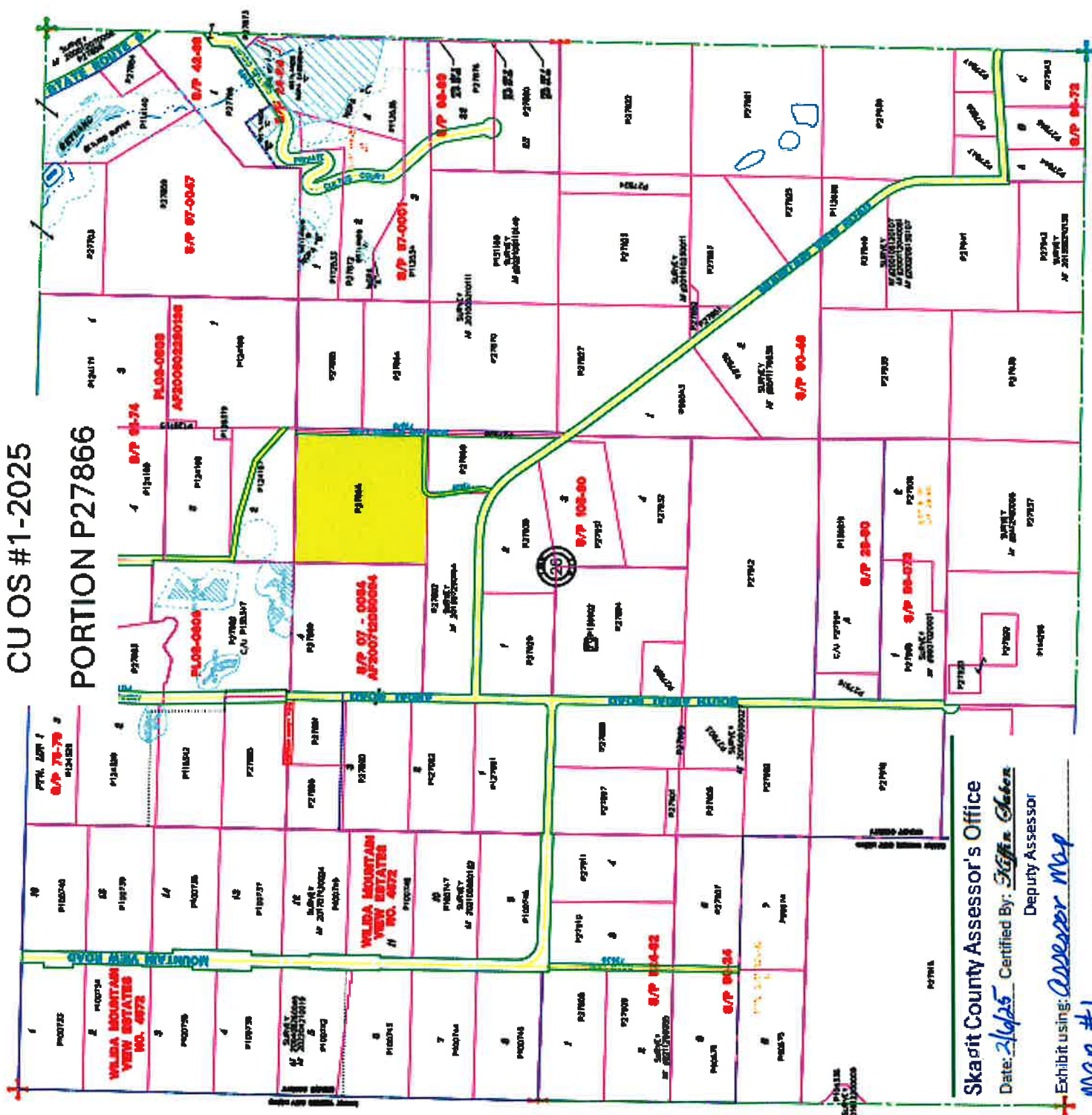
T 34 N R 04 E



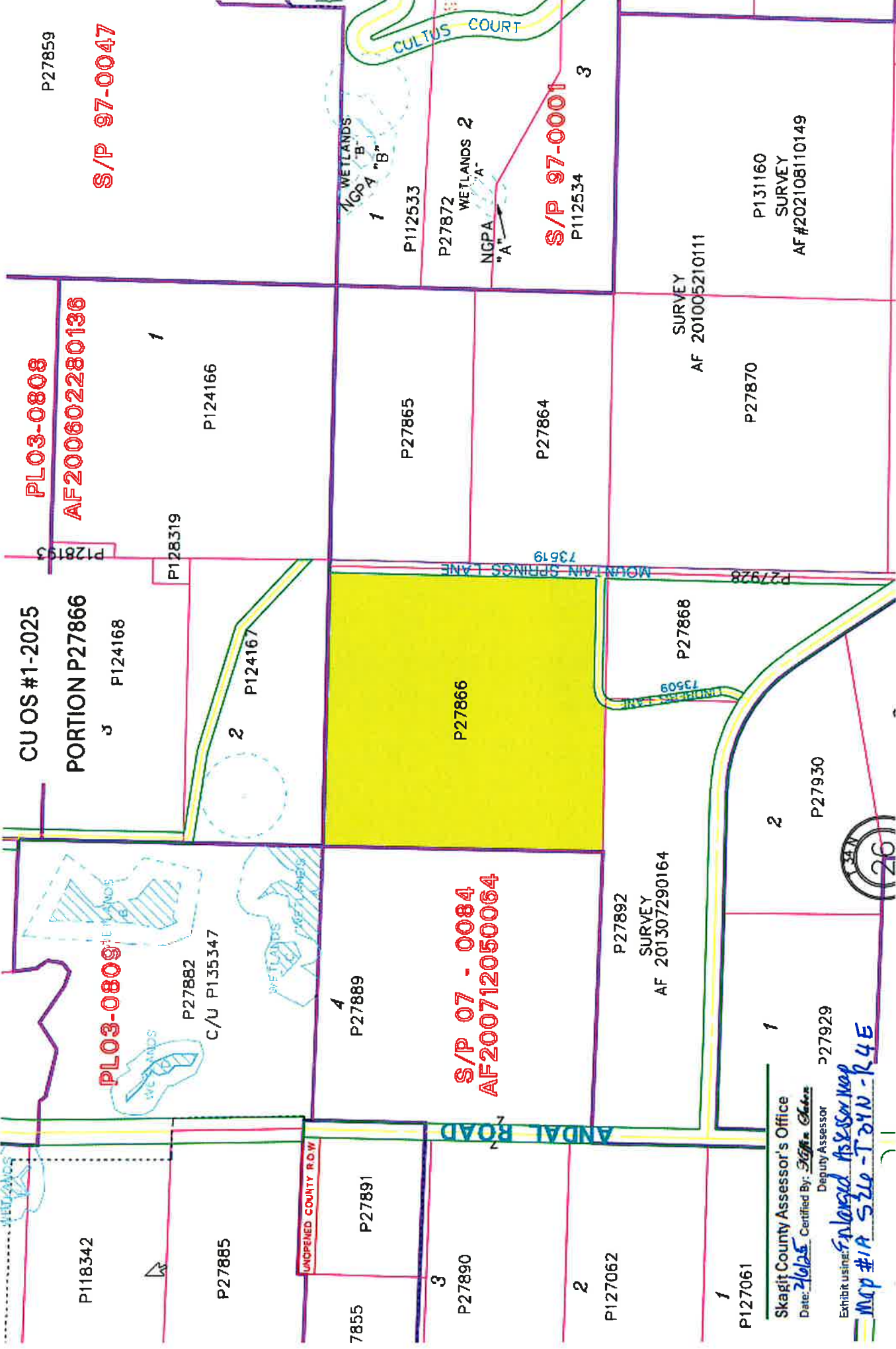
This map was prepared from available data. The County Assessor is not responsible for the accuracy of the information shown on this map. The Assessor is not a surveyor and does not guarantee the accuracy of the information shown on this map. The Assessor is not a surveyor and does not guarantee the accuracy of the information shown on this map. The Assessor is not a surveyor and does not guarantee the accuracy of the information shown on this map.

DATE	INT.
DRAWN BY	04/20/06
REVISED	01/03/06
PLOTTED	01/03/06
APPROVED	01/03/06

CU OS #1-2025
PORTION P27866



Skagit County Assessor's Office
 Date: 2/16/25 Certified By: *Steffie Baker* Deputy Assessor
 Exhibit using: *Assessor Map*
 Map #1



P27859
S/P 97-0047

PL03-0808
AF200602280136

CU OS #1-2025
PORTION P27866

PL03-0809
P27882
C/U P135347

S/P 07 - 0084
AF200712050064

S/P 97-0001
P112534

1
P127061
Skagit County Assessor's Office
Date: 4/6/25 Certified By: *Steffie Anderson*
Deputy Assessor 27929

Exhibit using: *Enlarged AS&S Map*
Map #1A 526-T24N-R4E

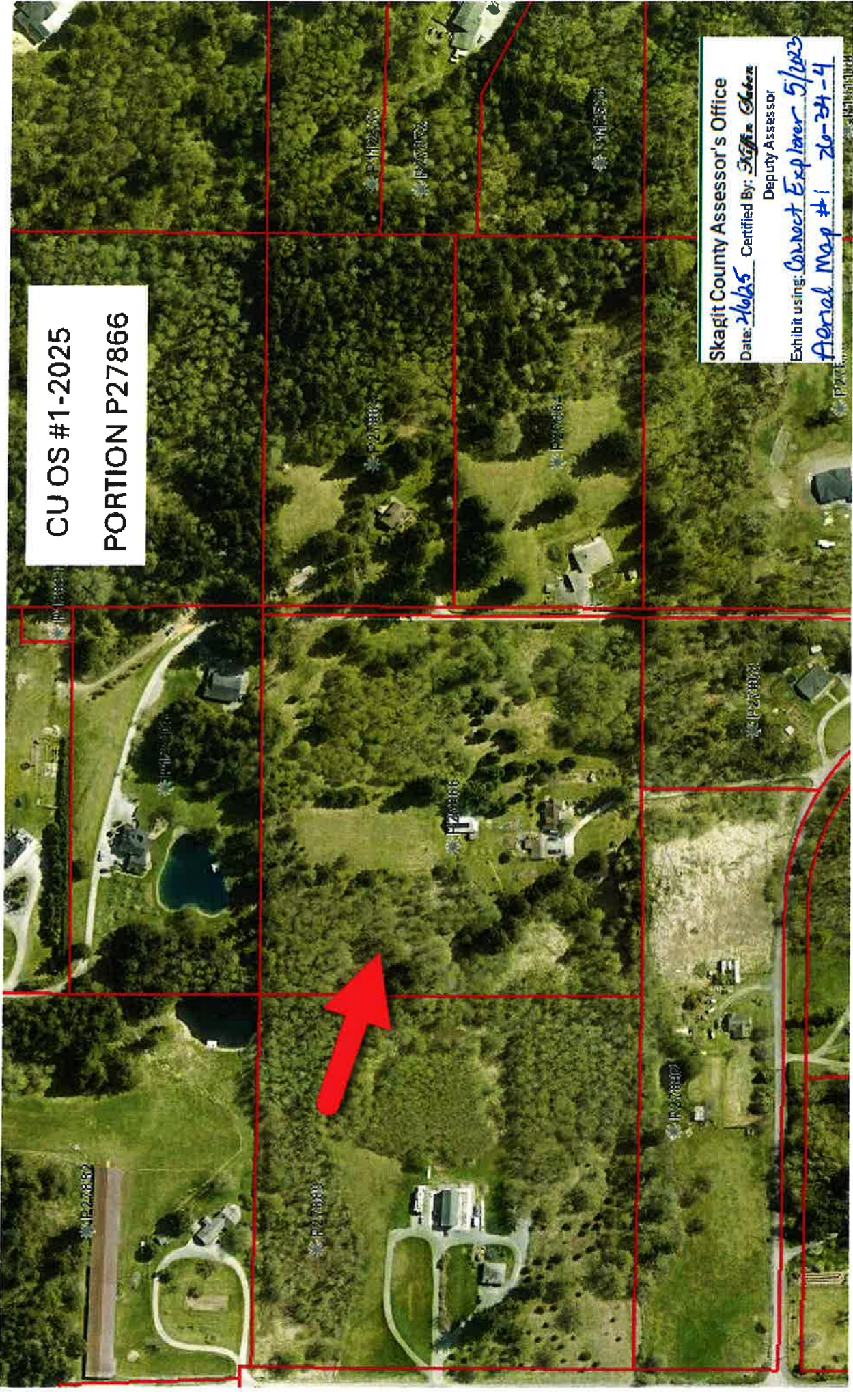


CU OS #1-2025
PORTION P27866



Skagit County Assessor's Office
Date: 4/6/25 Certified By: Steffie Clarke
Deputy Assessor

Exhibit using: Contact Explorer 5/1/23
Aerial Map #1 26-24-4



CU OS #1-2025
PORTION P27866

P27866

Skagit County Assessor's Office

Date: 4/25 Certified By: Steffie Nelson

Deputy Assessor

Exhibit using: Connect Explorer 5/2023

Aerial Map #1A 20-34-4

Change of Classification
(Chapters 84.33 and 84.34 RCW)

RECEIVED JAN 16 2025

Tax Code: _____

CU OS #1-2025

County: _____

File With County Assessor

Applicant(s) name and address:

Brent Lindberg
16418 Lindberg Lane
Mt. Vernon WA 98274

Assessor's Parcel or Account No:

Ptn P27864

Auditor's File No. on original application:

8202110022

Phone No:

360 - 941 - 1081

Land subject to this application (legal description):

(10 ac) CA F&A #16 AF #8202110022 1983
NW 1/4 SW 1/4, SEC 26, T2N 34N R 4E, W M

Change of Classification
(Check appropriate box)

The land is currently classified as Farm and Agricultural land under RCW 84.34.020(2) and I hereby request reclassification as:

- Timber land as provided under RCW 84.34.020(3), unless county has merged their timber land classification into their designated forest land program. (Attach completed form REV 64 0109 or 64 0111 and a timber-management plan)
- Open Space land as provided under RCW 84.34.020(1). (Attach completed form REV 64 0021)
- Forest Land classification under Chapter 84.33 RCW. (Attach completed form REV 62 0021 or 62 0110)
- Farm and Agricultural Conservation land as defined in RCW 84.34.020(8)(a). (Attach completed form REV 64 0021)

The land is currently classified as Farm and Agricultural Conservation land under RCW 84.34.020(8)(a) and I hereby request reclassification to:

- Farm and Agricultural land under RCW 84.34.020(2). (Attach completed form REV 64 0024 or 64 0108)

The land is currently classified as Timber land under RCW 84.34.020(3) and I hereby request reclassification as:

- Forest land classification under Chapter 84.33 RCW. (Attach completed form REV 62 0021 or 62 0110)
- Open Space land as provided under RCW 84.34.020(1). (Attach completed form REV 64 0021)
- Farm and Agricultural land as provided under RCW 84.34.020(2). (Attach completed form REV 64 0024 or 64 0108)

NOTE: If request to change classification is approved, no additional tax, interest, and penalty will be imposed.

Requests to transfer from Forest Land designation under provisions of Chapter 84.33 RCW to Current Use classification under Chapter 84.34 RCW should be made on REV 64 0038.

Attachment:

- REV 62 0021
- REV 62 0110
- Timber Management Plan
- REV 64 0021
- REV 64 0024
- REV 64 0108
- REV 64 0109
- REV 64 0111

General Information

RECLASSIFICATIONS are defined in RCW 84.34.070(2) as follows:

- (2) The following reclassifications are not considered withdrawals or removals and are not subject to additional tax under RCW 84.34.108:
 - (a) Reclassification between lands under RCW 84.34.020(2) and (3);
 - (b) Reclassification of land classified under RCW 84.34.020(2) or (3) or Chapter 84.33 RCW to open space land under RCW 84.34.020(1);
 - (c) Reclassification of land classified under RCW 84.34.020(2) or (3) to forest land classified under Chapter 84.33 RCW; and
 - (d) Reclassification of land classified as open space land under RCW 84.34.020(1)(c) and reclassified to farm and agricultural land under RCW 84.34.020(2) if the land had been previously classified as farm and agricultural land under RCW 84.34.020(2).
- (3) Applications for reclassification shall be subject to applicable provisions of RCW 84.34.035, 84.34.037, 84.34.041, and Chapter 84.33 RCW.
- (4) The income criteria for land classified under RCW 84.34.020(2)(b) and (c) may be deferred for land being reclassified from land classified under RCW 84.34.020(1)(c) or (3), or Chapter 84.33 RCW into RCW 84.34.020(2)(b) or (c) for a period of up to five years from the date of reclassification.

FARM AND AGRICULTURAL CONSERVATION LAND is defined in RCW 84.34.020(8)(a & b) as follows:

- (8) "Farm and agricultural conservation land" means either:
 - (a) Land that was previously classified under RCW 84.34.020(2), that no longer meets the criteria and is reclassified under RCW 84.34.020(1)(c); or
 - (b) Land that is traditional farmland that is not classified under Chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.

And also defined in RCW 84.34.037(2)(c) as follows:

- (c) Whether granting the application for land applying under RCW 84.34.020(1)(c) will; (i) preserve land previously classified under RCW 84.34.020(2) or preserve land that is traditional farmland and not classified under Chapter 84.33 or 84.34 RCW; (ii) preserve land with a potential for returning to commercial agriculture; and (iii) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of property.

Signatures of Owner(s) or Contract Purchaser(s):

Brent Lindberg

Date 1-25

Assessor Use Only

If the parcel(s) subject to this 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

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Application for Classification or Reclassification Open Space Land

JAN 15 '25

Form 64 0021

CU OS #12025

File With The County Legislative Authority

Name of owner(s): Brent Lindberg
Street address: 16418 Lindberg Lane
City: Mt Vernon State: WA Zip: 98274
Phone: 360 941-1081 Email: blindberg @ wave cable.com

Parcel number(s): Porton P27864
Legal description: (10 AC) CU F&A #16 AF #8202110022 1983
NW 1/4 SW 1/4 NE 1/4 Sec 26, TWP 34N R-4E WM

Total acres in application: ~~9.8710~~ 8.6 acres

Indicate what category of open space this land will qualify for:

- Conserve or enhance natural, cultural, or scenic resources
- Protect streams, stream corridors, wetlands, natural shorelines, or aquifers
- Protect soil resources, unique or critical wildlife, or native plant habitat
- Promote conservation principles by example or by offering educational opportunities
- Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries, or other open spaces
- Enhance recreation opportunities
- Preserve historic or archaeological sites
- Preserve visual quality along highway, road, street corridors, or scenic vistas
- 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 granting authority
- ~~Farm and agricultural conservation land previously classified under RCW 84.34.020(2), that no longer meets the criteria~~
- ~~Farm and agricultural conservation land that is "traditional farmland" not classified under Chapter 84.33 or Chapter 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and has a high potential for returning to commercial agriculture~~

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1. Describe the present use of the land:

Home & Conservation Reserve

2. Is the land subject to a lease or agreement which permits any other use than its present use?

Yes No

If yes, attach a copy of the lease agreement.

3. Describe the present improvements (residence, buildings, etc.) located on the land:

Home, Barn, organic gardens & orchard
Garage

4. Is the land subject to any easements? Yes No

If yes, describe the type of easement, the easement restrictions, and the length of the easement:

~~EAST~~ South 15' of EAST 1/2 of Property for ingress & egress for 2 neighbor properties.

5. If applying for the farm and agricultural conservation land category, provide a detailed description below about the previous use, the current use, and the intended future use of the land.

NOTICE: The county and/or city legislative authorities may require owners to submit additional information regarding the use of the land.

As owner of the parcel(s) described in this application, I hereby indicate by my signature below that I am aware of the additional tax, interest, and penalties involved when the land ceases to be classified under the provisions of Chapter 84.34 RCW. I also certify that this application and any accompanying documents are accurate and complete.

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)

Print name: Brent Lindberg
Signature: Brent Lindberg

Date: 1-9-25

Print name:
Signature:

Date:

The granting or denial of an application for classification or reclassification as open space land is a legislative determination and shall be reviewable only for arbitrary and capricious actions. Denials are only appealable to the superior court of the county in which the land is located and the application is made.

Statement of Additional Tax, Interest, and Penalty Due Upon Removal of Classification

1. Upon removal of classification, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
 - (a) The difference between the property tax paid as "Open Space Land" and the amount of property tax otherwise due and payable for the last seven years had the land not been so classified; plus
 - (b) Interest upon the amounts of the difference in (a), paid at the same statutory rate charged on delinquent property taxes; plus
 - (c) A penalty of 20% will be applied to the additional tax and interest if the classified land is applied to some other use except through compliance with the property owner's request for withdrawal as described in RCW 84.34.070(1).
2. The additional tax, interest, and penalty specified in (1) shall not be imposed if removal resulted solely from:
 - (a) Transfer to a governmental entity in exchange for other land located within the State of Washington.
 - (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power.
 - (c) A natural disaster such as a flood, windstorm, earthquake, wildfire, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
 - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallows the present use of such land.
 - (e) Transfer of land to a church when such land would qualify for property tax 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 (See RCW 84.34.108(6)(f)).
 - (g) Removal of land classified as farm & agricultural land under RCW 84.34.020(2)(f) (farm home site).
 - (h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
 - (i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - (j) The creation, sale, or transfer of a conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040.
 - (k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under this chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.
 - (l) The discovery that the land was classified in error through no fault of the owner.

FOR LEGISLATIVE AUTHORITY USE ONLY

Date application received: *1/16/2025* By: *Leffler*
Amount of processing fee collected: \$ *2,000.00*

- Is the land subject to a comprehensive land use plan adopted by a city or county? Yes No

If yes, application should be processed in the same manner in which an amendment to the comprehensive land use plan is processed.

If no, application must be acted upon after a public hearing and notice of the hearing shall have been given by one publication in a newspaper of general circulation in the area at least ten days before the hearing.

- If the land is not subject to a comprehensive land use plan, is the land located within an incorporated part of the county? Yes No

If yes, application must be acted upon by three members of the county legislative authority and three members of the city legislative authority. See RCW 84.34.037(1) for details.

If no, application must be acted upon by three members of the county legislative authority.

Application approved

In whole

In part

Application denied

Date owner notified of denial (Form 64 0103):

If approved, date Open Space Taxation Agreement (OSTA) was mailed to owner:

Signed OSTA received by Legislative Authority on:

Copy of signed OSTA forwarded to Assessor on: