BOOK [illegible] PAGE 616

92639

REMOVAL OF CURRENT USE ASSESSMENT

and TAX CALCULATIONS

Chapter 84.34 RCW

Skamania COUNTY

TO: Howard ESTey

Box 175

Underwood, WA 98651

Parcel No.: 3-9-3700-..

County Auditor's Recording No. ______ (Record after appeal period)

Date of Removal 6-23-81

Date Notice Sent to Property Owner 6-24-81

Date Notice Sent to Treasurer 6-24-81

Legal Description: 2.13 Acres in parcel 3-9-3700 which is Lot 4 of the Howard ESTey Short plat one Revised Book 2 page 205 of Short Plats

You are hereby notified that the above described property which has been previously classified as:

☐ Open Space ☐ Timber Land ☒ Farm and Agricultural

is removed for the following reason:

☒ Owner's request

☐ Notice of Continuance not signed

☐ Exempt Owner

☐ Property no longer qualifies under RCW 84.34

☐ Other

- PENALTY AND APPEAL -

The property owner may appeal the assessor's removal of classification to the next July Board of Equalization. Said board may be reconvened to consider the appeal. The appeal must be filed within 30 days of Notice of Removal or July 15 of current year, which ever is later.

Upon removal of this property from classification, an additional tax shall be imposed equal to the sum of the following:

1. The difference between the tax paid when classified under the "current use" law and the amount of tax that would have been payable for the last seven years (or portion thereof) based upon the actual true and fair value; plus
2. Interest upon the tax difference at the same rate charged on delinquent property taxes computed from the dates on which the tax difference could have been paid without penalty had the property not been classified.
3. A penalty of 20% shall apply to the tax difference in all cases, except when the property owner complies with the lawful withdrawal procedure in RCW 84.34.070 or where the additional tax is not applied as provided in 4 (below):
4. The additional tax specified in 1 (above) shall not be imposed if the removal of 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 such power;

(c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land;

(d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property;

(e) Official action by an agency of the State of Washington or by the county or city within which the land is located which disallows the present use of such land;

(f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020.

[illegible]

County Assessor or Deputy

Date 6-23-81

See reverse side for Current Use Tax Statement.

THE WITHIN ... ED BY ... 19 81 ... PAGE 616 ... COUNTY WASH ... COUNTY AUDITOR ... DEPUTY

Line - 546

- CURRENT USE STATEMENT -

This additional tax, interest, and penalty (if applicable) shall be due and payable to the county treasurer 30 days after notification of removal, or immediately upon sale or transfer. (R.C.W. 84.34.108)

Date of removal or sale is the lien date and the date for calculating interest (Column 8).

Formula for Computing Current Year's Taxes

Date of Removal 6-23-81 Levy 7.6199 Market Value 3204 Current Use Value 703

1. Number of current use days 174 ÷ by days in the year 365 = factor .477.

   Factor .477 X market value taxes $ 24.41 = the pro-rated market value taxes (5) $ 11.64 due while under current use classification.

   Factor .477 X current use taxes $ 5.36 = pro-rated taxes $ 2.56 from Jan. 1 to date of removal 6-23-81.

2. Pro-rated market value taxes (5) 11.64 minus (-) pro-rated current use taxes (6) 2.56 = the difference between current use taxes assessed and market value tax that should have been paid.

3. Number of market value days from date of removal 191 ÷ by the days of the year 365 = .523

Date of Removal	Current Removal Year	Levy	1 Market Value	2 Market Value Tax	3 Current Use Value	4 Current Use Tax	5 Pro-Rated Market Value Tax	6 Pro-Rated Current Use Tax	7 Difference Columns 5 & 6	8 Interest	9 Total Tax **
-23-81	81	7.6199	3204	24.41	703	5.36	11.64	2.56	908		11.64

Revised-

Number of Years	Tax Year	Levy	1 Market Value	2 Market Value Tax	3 Current Use Value	4 Current Use Tax	7 Difference Columns 2 & 4	8 Interest	9 Total Additional Tax
	1976	[illegible]	[illegible]	[illegible]	443	[illegible]	[illegible]	[illegible]	
1	1977	8.4665	1968	16.56	443	3.73	12.83	[illegible]	
2	1978	8.5735	1968	16.87	443	3.80	13.07	[illegible]	
3	1979	8.5171	3204	27.29	703	5.99	21.30	[illegible]	
4	1980	7.8846	3204	25.26	703	5.54	19.72		
5									
6									
7									

TREASURER'S OFFICE
PAID
JUN 25 1981
KAY WRIGHT, TREAS.
SKAMANIA COUNTY

RCW 84.34.108(3) . . .the assessor shall revalue the affected land with reference to full market value on the date of removal from classification. Both the assessed valuation before and after the removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies. . .

No penalty due on current year's taxes.

Total Additional Tax & Interest	[illegible]
20% Penalty (if applicable)	[illegible]
Total Additional Tax	[illegible]
** Pro-Rated Tax for Current Year	11.64
Less Current Years Taxes Paid	2.60
Sub-Total	127.[illegible]

(10)	Current Tax Year	Levy	Market Value	Market Tax	Factor	Pro-Rated Market Value Tax	
	1981	7.6199	3204	24.41	.523	12.77	Pro-Rated M.V. Taxes For Current Year 12.77
							Total Tax 139.91