

REVIEW OF CUMULUS US-4 ASSESSMENT
AND TAX CALCULATIONS

92639

Chapter 54.34 PCW

Chapter 54.34 RCW

BOOK **OF** **PAGE**

PAGE

Howard Estey

Ex-125

Luxembourg, WA 98651

SEARCHED INDEXED SERIALIZED FILED
3-9-77 RR-52

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

Date of Removal 6-23-81

Date Notice Sent to Property Owner _____

Date Notice Sent to Treasurer

Legal description: 2.13 ACRES in parcel 3-E-3700 which is lot 4 of the
Howard Estey Sheet plat one Revised Book 2 page 205 of sheet plats.

You are hereby notified that the above described property which has been previously classified as [redacted] Residential Farm and Agricultural

as required for the following seasons:

 [Leave a request](#)

Notice of Continuance not signed
 Except where

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out

- 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 31 of each year which ever is later.

- 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:

 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 interest upon the tax difference at the same rate charged on delinquent property taxes computed from the date on which the tax difference could have been paid without penalty had the property not been classified.
 2. Interest upon the tax difference at the same rate charged on delinquent property taxes computed from the date
 3. A penalty of 20% shall apply to the tax difference in all cases, except when the property owner complies with the lawfull withdrawal procedure in RCW 84.38.070, 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 84.38.020.

Harold Payne
LAWYER - MEMBER OF COUNCIL

County Sheriff

see revised form for Current Use Tax Statement.

6-23-81

THE WITHIN
ED BY —
19
PAGE
COUNTRY WASH
UNITY AUDITOR

CURRENT USE STATEMENT -

Line 6 - 546

Taxes, additional tax, interest, and penalty (if applicable) shall be due and payable in the county treasurer's office 30 days after notification of removal, or immediately upon sale or transfer. (W.C.U. § 6.34.308)

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

Formula for Computing Current Year's Taxes

Date of removal 6-27-81 Levy 26199 Market Value 3204

Current Use Value 203

1. Number of current use days 174 : by days in the year 365 = factor .472.

Factor .472 x market value taxes \$ 24.41 = the pro-rated market value taxes (\$1.8 11.64 due while under current use classification.

Factor .472 x current use taxes \$ 5.36 = pro-rated taxes \$ 2.46 (from Jan. 1 to date of removal 6-27-81).

2. Pro-rated market value taxes (\$1.8 11.64) minus (-) pro-rated current use taxes (\$1.2.56) = 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	Cur- rent use Year	Levy	Market Value	Market Value Tax	Current Use Value	Current Use Tax	Pro-Rated Market Value Tax	Pro-Rated Current Use Tax	Difference Column 5 & 6	Interest	Total Tax
6-27-81	81	26199	3204	24.41	203	5.36	11.64	2.56	9.08		11.64

Rec. Srd-

Year of removal	Levy	Market Value	Market Value Tax	Current Use Value	Current Use Tax	Difference Column 5 & 6	Interest	Total Additional Tax
1976	1816	10.54	1.04	10.44	.443	.597	12.83	
1977	8.4665	1960	16.56	443	3.21	13.37		
1978	8.5735	1960	16.87	443	3.80	13.07		
1979	8.5171	3204	27.29	203	5.99	21.30		
1980	2.8846	3204	35.26	203	5.54	19.72		

PAID

JUN 25 1981

WCW 6.34.308(3) . . . the assessor shall revalue the affected land with reference to full market value on the day 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

Total Penalty (if applicable)

Total Additional Tax

or Pro-Rated Tax for Current Year

Less Current Years Taxes Paid

127.16

Cur- rent Tax Year	Levy	Market Value	Market Value Tax	Factor	Pro-Rated Market Value Tax	Pro-Rated M.V. Taxes for Current Year	Total Tax
81	26199	3204	24.41	.573	12.27	2.77	15.99