

94910

REMOVAL OF CURRENT USE ASSESSMENT

PAGE 731

and TAX CALCULATIONS

Chapter 84.34 RCW

SKAMMIA COUNTY

TO: Elva M Baker

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

M.P.C. 60 Cooper Ave

Date of Removal Oct 15, 1982

Underwood, WA 98651

Date Notice Sent to Property Owner Aug 18, 1982

Parcel No.: 3-10-23-3-2-1200

Date Notice Sent to Treasurer Oct 15, 1982

Legal Description:

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☐ Property no longer qualifies under RCW 84.34☐ Notice of Continuance not signed☐ Other☐ Except Owner

- 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 10 days of Notice of Removal or July 15 of current year, whichever 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.



Linda L. Lethman
County Assessor or Deputy

Date 10-15-82

See reverse side for Current Use Tax Statement.

94910

THE WITHIN

BY

SKAMANIA COUNTY ASSESSOR

STEVENSON, WA

OCT 28 1982

G

LIENS

731

A. M. Allen

A. New

DEPUTY

Release of lien at
Book E page 566

- CURRENT USE STATEMENT -

BOOK E PAGE 732
3-10-23-3-2-1200

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 07/15/1982 Levy 8.9518 Market Value 52,050 Current Use Value 47,030

- Number of current use days 268 ÷ by days in the year 365 = factor .769
Factor .769 X Market value taxes 465.94 = the pro-rated market value taxes (5) 367.63 due while under current use classification.
Factor .769 X current use taxes 421.00 = pro-rated taxes 332.17 from Jan. 1 to date of removal
- Pro-rated market value taxes (5) 367.63 minus (-) pro-rated current use taxes (6) 332.17 = the difference between current use taxes assessed and market value tax that should have been paid.
- Number of market value days from date of removal 27 ÷ by the days of the year 365 = .21

Date of Removal	Current Use 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
7/15/82	1982	8.9518	52,050	465.94	47,030	421.00	367.63	332.17	35.46		

Number of Years	Tax 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 Additional Tax
1	1981	9.4567	52,050	493.90	47,030	446.26	446.26	446.26	47.64	8.58	56.22
2	1980	10.8708	52,050	566.87	47,030	512.19	512.19	512.19	54.68	14.40	71.08
3	1979	13.6671	52,050	721.78	47,030	652.17	652.17	652.17	69.61	29.24	98.85
4	1978	14.7665	35,530	522.57	31,590	464.64	464.64	464.64	59.95	31.29	89.24
5	1977	15.08165	35,530	535.85	31,590	476.43	476.43	476.43	59.42	39.22	98.64
6	1976		33,470	339.22	31,650	320.77	320.77	320.77	18.45	14.39	32.84
7									80.75		

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 taxes assessed before and after the removal of classification shall be allocated according to that part of the year to which each assessed valuation applies.

No penalty due on current year's taxes.

Kay Wright, Treas.
SKAMANIA COUNTY

Total Additional Tax & Interest	456.27
20% Penalty (if applicable)	89.37
Total Additional Tax	536.24
Pro-Rated Tax for Current Year	367.63
Less Current Years Taxes Paid	421.00
Sub-Total	53.37
Pro-Rated Market Value Tax	98.31
Pro-Rated M.V. Taxes for Current Year	44.74
Total Tax	581.18

(10)	Current Tax Year	Levy	Market Value	Market Tax	Factor
Dec 31, 19	1982	8.9518	52,050	465.94	.2100