95090

REMOVAL OF CURRENT USE ASSESSMENT
and TAX CALCULATIONS
Chapter 84.34 RCW
Skamania COUNTY

BOOK 6 PAGE 736

TO: Stacy H. Reeves, Jr
Po Box 15
Cook, Wa 98605

Parcel No.: 3-9-14-200-03

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

Date of Removal 12-6-82

Date Notice Sent to Property Owner 12-6-82

Date Notice Sent to Treasurer: 12-6-82

Legal Description: 13 Acres Covered by Lien Book 9 Pg 26
Total Release

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

- [ ] Open Space
- [x] Timber Land
- [ ] Farm and Agricultural

is removed for the following reason:

- [x] 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.

Linda L. Ketchum
County Assessor or Deputy

Date 12-6-82

See Reverse Side for Current Use Tax Statement.

Form REV 64 0023 (9/80)

95090

- CURRENT USE STATEMENT - BOOK G PAGE 737

3-9-14-200-03

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 12-6-82 Levy ________ Market Value ________ Current Use Value ________

1. Number of current use days _____ ÷ by days in the year _____ = factor _____.
   Factor _____ X market value taxes $________ = the pro-rated market value taxes (5) $________ due while under current use classification.
   Factor _____ X current use taxes $________ = pro-rated taxes $________ from Jan. 1 to date of removal ________.
2. Pro-rated market value taxes (5) ________ minus (-) pro-rated current use taxes (6) ________ = 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 ________ ÷ by the days of the year ________.

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 **

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
1	82	6.9464	9770	67.87	754	5.24	62.63	[illegible]	[illegible]
2	81	7.1984	9770	70.33	715	5.15	65.18	[illegible]	[illegible]
3	80	7.4682	9770	72.96	663	4.95	68.01	[illegible]	[illegible]
4	79	8.0986	9770	79.12	700	5.67	73.45	[illegible]	[illegible]
5							269.27		
6									
7									

STATE OF WASHINGTON) SS.
COUNTY OF SKAMANIA)

I HEREBY CERTIFY THAT THE WITHIN INSTRUMENT OF WRITING FILED BY

SKAMANIA COUNTY ASSESSOR

STEVENSON, WA.

AT 10:00 A DEC 6 82

WAS RECORDED IN BOOK G

OF LIENS AT PAGE 737

RECORDS OF SKAMANIA COUNTY, WASH

[signature]

COUNTY AUDITOR

[signature]

DEPUTY

Total Additional Tax & Interest	347.66
20% Penalty (if applicable):	69.53
Total Additional Tax	417.19
** Pro-Rated Tax for Current Year	
Less Current Years Taxes Paid	
Sub-Total	
Pro-Rated Market Value Tax	
Pro-Rated M.V. Taxes for Current Year	
Total Tax	