

#95387

REMOVAL OF CURRENT USE ASSIGNMENT
AND TAX CALCULATIONS

BOOK G PAGE 741

Chapter 84.34 RCW

Skamania COUNTY

TO: Dee C. & Judy Callison

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

MP 1.29.2 MT. Pleasant Rd

Date of Removal 12-22-82

Washougal WA 98671

Date Notice Sent to Property Owner 12-23-82

Parcel No.: 1-5-8-902-03

Date Notice Sent to Treasurer 12-23-82

Legal Description: _____

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

Open Space Timber Land Farm and Agricultural

AS removed for the following reason:

Owner's request Property no longer qualifies under RCW 84.34
 Notice of Contiguance not signed Other
 Exempt 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 30 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.

Sharon L. Dwyer
County Assessor or Deputy

Date 12/23/82



See reverse side for Current Use Tax Statement.

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CURRENT USE STATEMENT

1-5-8-902-03

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. (RCW. 84.34.108)

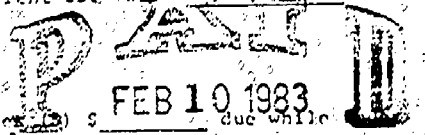
Date of removal or sale is the lien date and the date for calculating interest (Column 8).

Formula for Computing Current Year's Taxes

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TREASURER'S OFFICE

Date of Removal 12-22-82 Levy Market Value Current Use Value



Wilma J. Cornwall, Treas. SKAMANIA COUNTY

- 1. Number of current use days + by days in the year = factor
Factor X market value taxes = the pro-rated market value taxes
current use classification.
Factor X current use taxes = pro-rated taxes from Jan.
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

Table with 10 columns: Date of Removal Year, Levy, Market Value, Market Value Tax, Current Use Value, Current Use Tax, Pro-Rated Market Value Tax, Pro-Rated Current Use Tax, Difference Columns, Interest, Total Tax. Includes rows for years 1979-1982 and summary rows for Total Additional Tax & Interest, 20% Penalty, Total Additional Tax, 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.

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INSTRUMENT OF THE COUNTY OF SKAMANIA, WA

County Assessor, Skamania County, WA, 8:50 A. Feb 14 1983

Records of Skamania County, Wash, Gary M. Olson, County Auditor, B. Dalwick

Notary Public, State of Washington, [Signature]