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SKAMANIA COUNTY ASSESSOR
STEVENSON, WA.
9:30 A.M. OCT 30 1984
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951
DEPUTY

98438

(Part) BOOK G PAGE 951

SKAMANIA COUNTY TREASURER'S OFFICE
PAID
AUG 28 1984
Wilma J. Cornwall
Treasurer

REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS
Chapter 84.34 RCW

Skamania County

AUDITOR'S RECORDING NUMBER
(Record After Appeal Period)

To Sharleen Ann James
Box 395
Toledo Wa 98591

Parcel No. 1-5-18-400 (part of)

Date of Removal 8/24/84
Notification to Taxpayer
Notification to Treasurer 8/24/84

Legal Description
Lot 3 of Sharleen James Short Plat Bk 3 pg 65 Lien Book E Page 756
F 613

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

OCT 1984
RECEIVED
SKAMANIA COUNTY
AUDITOR
STEVENSON, WASH.

- 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. DeRyne
County Assessor or Deputy

August 24, 1984
Date

See Reverse Side for Current Use Tax Statement

FORM REV 64 0023 (1-81)

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CURRENT USE STATEMENT

Parcel No. 1-5-18-400

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 is from April 30 to date of removal. (Column 8)

FORMULA FOR COMPUTING CURRENT YEAR'S TAXES

Date of Removal 8/24/84 Levy 8.37782 Market Value 46,200 Current Use Value 34,698

1. Number of current use days 237 ÷ by days in the year 365 = current use days factor .65.

   Factor .65 X market value taxes $ 387.06 = the pro-rated market value taxes (5) $ 251.59 due while under current use classification.

   Factor .65 X current use taxes $ 290.69 = pro-rated taxes $ 188.96 from January 1 to date of removal.

2. Pro-rated market value taxes (5) 387.06 minus (-) pro-rated current use taxes (6) 188.95 = 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 129 ÷ by the days of the year 365 = market value days factor.

   Factor .35 X total market value taxes 387.06 = pro-rated market value taxes 135.47 due after removal. (Column 10)

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 on Column 7	(9) ** Total of 6 + 7 + 8
8/24/84	84	8.37782	46,200	387.06	34,698	290.69	251.59	188.95	62.64	4.38	255.97

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) Yearly Difference & Interest
1	83	8.2272	33,130	272.57	21,628	177.94	94.63	25.55	120.18
2	82	8.0349	33,130	266.20	21,628	173.78	92.42	36.04	128.46
3	81	8.3629	33,130	277.05	21,628	180.86	96.19	38.48	134.67
4	80	8.6968	33,130	284.81	21,628	185.93	98.88	51.42	150.30
5	79	9.4860	20,375	193.28	11,761	111.56	81.72	52.30	134.02
6	78	8.8379	20,375	180.07	11,761	103.94	76.13	57.86	133.99
7							539.97		

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 Difference and Interest	801.62
20% Penalty (if applicable)	160.32
Total Additional Tax	961.94
** Pro-Rated Tax for Current Year	255.97
Less Current Years Taxes Paid	- 290.69
Sub-Total	927.22

(10)	Current Tax Year	Levy	Market Value	Market Tax	Factor	Pro-Rated Market Value Tax
Dec. 31, 1984	84	8.37781	46,200	387.06	.35	135.47

Pro-Rated M.V. Taxes for Current Year	135.47
Total Tax	1062.69