

109209

BOOK 118 PAGE 821

REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 84.34 RCW

SKAMANIA County

To MARTHA E. LEHMANN

POB 78

UNDERWOOD WA 98651

Parcel No. 03 10 15.0 0 1600 00

Legal Description 32.80 Acres covered in Current Use Lien recorded Book E Page 613.

AUDITOR'S RECORDING NUMBER

(Record After Appeal Period)

Date of Removal 05-09-90

Notification to Taxpayer

Notification to Treasurer

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

- 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;
- (g) Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 84.04.130 (see RCW 84.34.108 (5)g).

[Signature]
County Assessor or Deputy

FORM REV 64 0023 (7-86)

Date

(See Reverse Side for Current Use Tax Statement)

Registered *[Signature]*
Indirect *[Signature]*
Filed 5-14-90
Mailed

CURRENT USE STATEMENT

BOOK 118 PAGE 822

RCW 84.34.100(3) . . . The assessor shall revalue the affected land with reference to the full market value on the date of removal from classification. Both the assessed valuation before and after 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.

Parcel No. 03 10 15 0 0 1600 00 Date of Removal 05-09-90 Levy Rate 11.70541

A. Current Use Proration Factor
No. of Days in Current Use _____ + No. of Days in Year _____

FILED
RECORD
MAY 9 4 03 PM '90
P. Lowrey
Assessor

CALCULATION OF CURRENT YEAR'S TAXES TO TIME OF REMOVAL

B. Market Value \$ _____ x Levy Rate _____ x (Line A) _____
C. Current Use Value \$ _____ x Levy Rate _____ x (Line A) _____

CALCULATION OF CURRENT YEAR'S INTEREST (Interest is calculated from April 30 at 1% per month)

D. B _____ C _____ x Interest rate _____ = \$ _____

CALCULATE PRIOR YEAR'S TAX AND INTEREST (Interest is calculated at 1% per month from April 30th of the tax year to the month of removal):

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NO. OF YRS.	TAX YEAR	MARKET VALUE	CURRENT USE VALUE	DIFFERENCE 1 & 2	LEVY RATE	ADDITIONAL TAX DUE 3 x 4	INTEREST 1% PER MONTH	TOTAL TAX & INTEREST 5 x 6
1	NONE DUE	SEE 4 (C)	ON REVERSE SIDE	OF THIS FORM				
2								
3								
4								
5								
6								
7								

E. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total Column 8) = \$ _____

F. 20% Penalty (if applicable) = \$ _____

G. Total Additional Tax (prior year's tax, interest, and penalty) (E & F) = \$ _____

H. Prorated Tax and Interest for Current Year (B + D) = \$ _____

I. Less Current Year Taxes Paid = \$ _____

J. Total Current Use Tax, Interest and Penalty (G + H - I) (Payable in full 30 days after the date the assessor's statement is rendered) = \$ _____

CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor
No. of Days After Removal 236 ÷ No. of Days in Year 365 = .65

L. Prorated Tax for Remainder of Current Year
Market Value \$ 68,200 x Levy Rate 11.70541 x Line K 798.31 = \$ 518.90

Market value taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.020.

OREGON STATE HEALTH DIVISION
DEPARTMENT OF HUMAN RESOURCES

Vital Records Unit

CERTIFICATE OF DEATH

136-

State File Number

1 DECEDENT'S NAME First Middle Last Martha E. LEHMANN		2 SEX P	3 DATE OF DEATH (Month, Day, Year) May 9, 1988
4 SOCIAL SECURITY NUMBER 531-01-1150	5a AGE - Last Birthday (Years) 73	5b UNDER 1 YEAR Mue Days Hours Mins	5c UNDER 1 DAY Hours Mins
6 BIRTHPLACE (City and State or Foreign Country) Underwood, WA		7 DATE OF BIRTH (Month, Day, Year) March 18, 1915	
8 WAS DECEDENT EVER IN U.S. ARMED FORCES? ☐ Yes ☒ No			
9c PLACE OF DEATH (Check only one) ☒ Hospital ☐ Treatment ☐ ER/Outpatient ☐ DCA ☐ Other ☒ Nursing Home ☐ Decedent's Residence ☐ Other (Specify)			
9d FACILITY NAME (If not institution, give street and number) Hood River Care Center		9e CITY, TOWN, OR LOCATION OF DEATH Hood River	
9f COUNTY OF DEATH Hood River			
10a DECEDENT'S USUAL OCCUPATION (Give kind of work done during most of working life. Do not list retired) Orchardist		10b KIND OF BUSINESS/INDUSTRY Orchard	
11 MARITAL STATUS - Married, Never Married, Widowed, Divorced (Specify) Widowed		12 SPOUSE (If Married, Widowed) Theodore H.	
13a RESIDENCE - STATE Washington		13b COUNTY Skamania	
13c CITY, TOWN, OR LOCATION Underwood		13d STREET AND NUMBER 13.04R Cook-Underwood Road	
13e INSIDE CITY LIMITS? ☐ Yes ☒ No		13f ZIP CODE 98651	
14 WAS DECEDENT OF HISPANIC ORIGIN? (Specify No or Yes - If yes specify Cuban, Mexican, Puerto Rican, etc.) ☐ No ☒ Yes Specify		15 RACE American Indian, Black, White, etc. (Specify) White	
16 DECEDENT'S EDUCATION (Specify only highest grade completed) Elementary/Secondary (0-12) ☐ College (1-4 or 5+) 1			
17 FATHER - NAME First middle last Louis - Thun		18 MOTHER - NAME First middle maiden Emily - Janisch	
19 INFORMANT - NAME and relationship to decedent Ted Lehmann, Son			
20a METHOD OF DISPOSITION ☐ Autopsy ☒ Burial ☐ Cremation ☐ Removal from State ☐ Donation ☐ Other (Specify)		20b PLACE OF DISPOSITION (Name of cemetery, crematory, or other place) Klickitat Co. Dist. #1	
20c LOCATION - City or Town, State White Salmon, WA			
21a SIGNATURE OF FUNERAL SERVICE LICENSEE OR PERSON ACTING AS SUCH <i>R. P. Dineen</i>		21b LICENSE NUMBER (Of Licensee) 1482	
22 NAME, ADDRESS AND ZIP OF FACILITY Gardner Funeral Home, Inc. Box 390 White Salmon, WA 98672			
TO BE COMPLETED BY CERTIFYING PHYSICIAN			
23 TIME OF DEATH 1045 A.M.		24 WAS MEDICAL EXAMINER NOTIFIED? ☐ Yes ☒ No	
25 To the best of my knowledge, death occurred at the time, date, place and due to the cause(s) stated. (Signature) <i>[Signature]</i>			
26 DATE SIGNED (Month, Day, Year) 5-11-88			
TO BE COMPLETED ONLY BY MEDICAL EXAMINER			
27a TIME OF DEATH M		27b DATE PRONOUNCED DEAD (Month, Day, Year, Hour) M	
28 On the basis of examination and/or investigation, in my opinion death occurred at the time, date, place and due to the cause(s) stated. (Signature)			
29 DATE SIGNED (Month, Day, Year) COUNTY			
30 NAME, TITLE, ADDRESS AND ZIP OF CERTIFIER/MEDICAL EXAMINER (Type or Print) Gary Regalbutto, M.D. 814 13th Hood River, OR 97031			
31 NAME OF ATTENDING PHYSICIAN IF OTHER THAN CERTIFIER (Type or Print)			
32 IMMEDIATE CAUSE (ENTER ONLY ONE CAUSE PER LINE FOR (a), (b), AND (c)) Do not enter mode of dying, e.g. Cardiac or Respiratory Arrest			
(a) <i>Serile Dementia of the Alzheimers Type</i>		Interval between onset and death <i>1 yr</i>	
(b) DUE TO, OR AS A CONSEQUENCE OF		Interval between onset and death	
(c) DUE TO, OR AS A CONSEQUENCE OF		Interval between onset and death	
(c1) OTHER SIGNIFICANT CONDITIONS - Conditions contributing to death but not related to cause given in PART I (a)		33 AUTOPSY ☐ Yes ☒ No	
34 IF YES were findings considered in determining cause of death?			
35 MANNER OF DEATH ☒ Natural ☐ Pending Investigation ☐ Accidental ☐ Undetermined ☐ Suicidal ☐ Homicide		36a DATE OF INJURY (Month, Day, Year)	
36b TIME OF INJURY		36c INJURY AT WORK? ☐ Yes ☒ No	
36d DESCRIBE HOW INJURY OCCURRED		36e PLACE OF INJURY - At home, farm, street, factory, office, building, etc. (Specify)	
36f LOCATION (Street and Number or Rural Route Number, City or Town, State)			
37 REGISTRAR'S SIGNATURE <i>[Signature]</i>		38 DATE FILED (Month, Day, Year) MAY 16 1988	
39 DID HOSPITAL REPRESENTATIVE MAKE REQUEST FOR ANATOMICAL GIFT CONSENT? ☐ YES ☐ NO ☒ N/A		40 WAS GIFT MADE? ☐ YES ☐ NO ☒ N/A	
RESERVED FOR REGISTRAR'S USE			

ORIGINAL-VITAL STATISTICS COPY

45-2 REV 1-88

STATE OF OREGON

COUNTY OF HOOD RIVER

This certifies that the foregoing is a correct and complete transcript of a record of death on file with the HOOD RIVER COUNTY PUBLIC HEALTH DEPARTMENT.

County Registrar of Vital Statistics

Date

NOT VALID WITHOUT RAISED SEAL OF HOOD RIVER COUNTY HEALTH DEPARTMENT