

109504

BOOK 119 PAGE 482

COUNTY ASSESSOR'S NOTICE OF REMOVAL OF

☒ CLASSIFIED FOREST LAND
☐ DESIGNATED FOREST LAND

AND STATEMENT OF COMPENSATING TAX
(RCW 84.33.120, 130, 140)

LEWIS RIVER RANCH
 BOX 1086
 VANCOUVER, WA 98666

Auditor's Recording Number
 RECORD AFTER APPEAL PERIOD

FILED FOR RECORD

b. Skamania Co. Assessor

JUN 21 3 35 PM '90

P. Lowry

GARY H. LEECH

19 ____ Assessment Year for 19 ____ Tax Collection

You are hereby notified that the following property: Parcel number 02 06 27 4 0 0105 00

covered by Timber land lien recorded at Book E Page 864 *Partial*has been removed from forest ☒ classification ☐ designation as of 5 / 31 / 90 because the land no longer meets the definition and/or provisions of forest land as follows:

RCW 84.33.120 Sub (5) (e) Sale or transfer of all or a portion of such land to a new owner, unless the new owner has signed a notice of forest land classification continuance.

This removal shall be effective for the assessment year beginning January 1, 19 n/a.

You are hereby notified that a compensating tax has been assessed based upon the following:

SKAMANIA COUNTY
TREASURER'S OFFICE**PAID**

JUN 21 1990

Wilma J. Cornwall

Treasurer

True & Fair Value of Land at Time of Removal	LESS	Classified or Designated Value at Time of Removal	MULTI-PLIED BY	Last Levy Rate Extended Against Land	MULTI-PLIED BY	Years*	EQUALS	Compensating Tax	
\$ 22,250	-	\$ 748	X	7.83541	X	8	=	\$ 1,347.84	
RECORDING FEE								+	\$ 7.00
TOTAL TAX DUE								=	\$ 1,354.84

* Number of years in classification or designation, not to exceed 10.

* Number of years in classification or designation, not to exceed 10.

The compensating tax is due and payable to the County Treasurer 30 days from the date of this notice. The tax shall become a lien on the land and shall be subject to foreclosure in the same manner as provided in RCW 84.64.050.

You may apply for classification as either Open Space farm/agricultural land or Open Space Timber Land under RCW 84.34. If the application is received within 30 days of this notice, no compensating tax would be due until the application is denied, or, if approved, the property is later removed from Open Space under RCW 84.34.108.

DATE OF NOTICE: 5/31/90

DATE PAYMENT DUE: 6/30/90

COUNTY ASSESSOR:

FORM REV 62 0047 (3-89)

FILED
 JUN 22 1990
 CLERK

Within 30 days
writing, setting
county Board o

SENDER: Complete items 1 and 2 when additional services are desired, and complete items 3 and 4.
Put your address in the "RETURN TO" Space on the reverse side. Failure to do this will prevent this card from being returned to you. The return receipt fee will provide you the name of the person delivered to and the date of delivery. For additional fees the following services are available. Consult postmaster for fees and check box(es) for additional service(s) requested.

1. ☐ Show to whom delivered, date, and addressee's address. (Extra charge) 2. ☐ Restricted Delivery (Extra charge)

3. Article Addressed to: Lewis River Ranch Box 1086 Vancouver Wa 98666	4. Article Number P 070 774 626
Type of Service: <input type="checkbox"/> Registered <input type="checkbox"/> Insured <input checked="" type="checkbox"/> Certified <input type="checkbox"/> COD <input type="checkbox"/> Express Mail <input type="checkbox"/> Return Receipt for Merchandise	
Always obtain signature of addressee or agent and DATE DELIVERED.	
5. Signature — Address X	8. Addressee's Address (ONLY if requested and fee paid)
6. Signature — Agent X <i>C. Pelletier</i>	
7. Date of Delivery <i>10-1-90</i>	

e owner in
oval to the

Within 30 day
farm/agricultur
denied, or, if a

en Space
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PS Form 3811, Mar. 1988 * U.S.G.P.O. 1988-212-885 DOMESTIC RETURN RECEIPT

**VALUATION AND ASSESSMENT OF LAND REMOVED
FROM CLASSIFICATION OR DESIGNATION**

Commencing on Janua
be assessed on the sar

ice, such land shall

The compensating tax i

1. Transfer to a gover
2. A taking through th
of eminent domain
3. Sale or transfer of
land.
4. Donation of the d
organization, or sa
exclusively for the
purposes by the Natural Heritage Council.

ASSESSOR
P 070 774 626

Lewis River Ranch
Box 1086
Vancouver Wa 98666

ty having the power

rcent interest in the

agency or qualified
rancy corporation,
ural Area Preserve

CURRENT USE STATEMENT

RCW 84.34.108(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. 02 06 2 7 40 010500 Date of Removal 5/31/90 Levy Rate 7.83541

A. Current Use Proration Factor
No. of Days in Current Use 150 ÷ No. of Days in Year 365 = .41

CALCULATION OF CURRENT YEAR'S TAXES TO TIME OF REMOVAL

B. Market Value \$ 22,250 x Levy Rate 7.83541 x (Line A) 174.34 = \$ 71.48

C. Current Use Value \$ 694 x Levy Rate 7.83541 x (Line A) 5.44 = \$ 2.23

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

D. 71.48 2.23 69.5 x interest rate 1% = \$ 69

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):

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 INTEREST 5 x 6	TOTAL TAX & INTEREST 5 + 7
1	89	22,250	694	21,556	7.72752	166.58	13	21.66	188.24
2									
3									
4									
5									
6									
7									

E. TOTAL PRIOR YEARS TAX AND INTEREST (Total Column 8) = \$ 188.24

F. 20% Penalty (if applicable) = \$ 37.65

G. Total Additional Tax (prior year's tax, interest, and penalty) (E & F) = \$ 225.89

H. Prorated Tax and Interest for Current Year (B + D) = \$ 72.17

I. Less Current Year Taxes = \$ 5.44

J. Total Current Use Tax, Interest and Penalty (G + H - I) (Payable in full 30 days after the date the treasurer's statement is rendered) = \$ 292.62

CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor
No. of Days After Removal 215 ÷ No. of Days in Year 365 = .59

L. Prorated Tax for Remainder of Current Year
Market Value \$ 22,250 x Levy Rate 7.83541 x Line K 174.34 = \$ 102.86

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

SKAMANIA COUNTY
TREASURER'S OFFICE
PAID
JUN 21 1990
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 LEWIS RIVER RANCH

BOX 1086

VANCOUVER, WA 98666

Parcel No. 02 06 27 4 0 0105 00

Legal Description lot 3 - landerhalm short plat - book 3 page 96

Date of Removal

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 64.64.130 (see RCW 84.34.108 (5)g).



County Assessor or Deputy

Date

5-31-90