

110605

BOOK 121 PAGE 777

REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 84.34 RCW

SKAMANIA

County

To FRANK & KATHERINE KASZIEWIEZ

MP 2.62R SKYE RD

WASHOUGAL WA 98671

Parcel No. 02 05 19 0 0 0900 00

Legal Description 1 ACRE COVERED BY CURRENT USE LIEN RECORDED AT BOOK G PAGE 277

SKAMANIA COUNTY
TREASURER'S OFFICE

AUDITOR'S RECORDING NUMBER

(Record After Appeal Period)

NOV 1 1990

Wilma J. Cornwall

Treasurer

Date of Removal 5-27-90

Notification to Taxpayer 5-22-90

Notification to Treasurer 5-22-90

FILE FOR RECORD

WASH

BY Sta. Co. Assessor

Dec 14 3 45 PM '90

GARY H. OLSON

GARY H. OLSON

GARY H. OLSON

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 CHANGE OF USE

PENALTY AND APPEAL

The property owner may appeal
vened to consider the appeal. T

Upon removal of this property fi

1. The difference between the t
the last seven years (or po2. Interest upon t
difference coi3. A penalty of 2C
cedure in RCW

4. The addition:

(a) Transfer t

(b) A taking t
domain l

(c) Sale or b

(d) A natural
the land(e) Official a
disallow

(f) Transfer t

(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)d Bond may be recon-
in, whichever is later.

ig:

I have been payable for

Attach the tax

It will draw pro-

endent

d;

of

hich

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 will include the name of the person delivered to and the date of delivery. For additional fees and services, see the back of the card. Consult postmaster for rates and check boxes for additional services requested.

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

3. Article Addressed to:
FRANK & KATHERINE KASZIEWIEZ
MP 2.62R SKYE ROAD
WASHOUGAL WA 98671

4. Article Number
P 070 774 597

Type of Service:
☐ Registered ☐ Insured
☐ Certified ☐ COD
☐ Express Mail ☐ Return Receipt for Merchandise

Always obtain signature of addressee or agent and DATE DELIVERED.

5. Signature - Addressee
X *Wm. Miller*

6. Signature - Agent
X

7. Date of Delivery
5/25/90

8. Addressee's Address (ONLY if requested and for post)

PS Form 3811, Mar. 1988 U.S. & P.O. 1988-212-904 DOMESTIC RETURN RECEIPT

Shirley J. Simmel
County Assessor or Deputy

May 22, 1990
Date

FORM REV 84 0023 (7-86)

(See Reverse Side for Current Use Tax Statement)

Signature
Date
12-24-90

CURRENT USE STATEMENT

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. 02 05 19 0 0 0900 00 Date of Removal 05-21-90 Levy Rate 11.98487

A. Current Use Proration Factor
No. of Days in Current Use 141 ÷ No. of Days in Year 365 = .39

CALCULATION OF CURRENT YEAR'S TAXES TO TIME OF REMOVAL

B. Market Value \$ 2000 x Levy Rate 11.98487 x (Line A) 23.97 = \$ 9.35

C. Current Use Value \$ 80 x Levy Rate 11.98487 x (Line A) .96 = \$.37

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

D. 9.35 - .37 x Interest rate 8.98 1% = \$.69
B C

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	89	2000	80	1920	12.78671	24.55	13	3.19
2	88	2000	86	1914	14.08220	26.95	25	4.74
3	87	2000	95	1905	13.36756	25.47	37	9.42
4	86	2000	101	1899	13.12866	24.93	49	12.22
5	85	2000	103	1899	12.26576	23.29	61	14.21
6	84	2000	102	1898	11.85120	22.49	73	16.42
7	83	2000	96	1904	12.9824	24.72	85	21.01

E. TOTAL PRIOR YEARS TAX AND INTEREST (Total Column 8) 172.40 = \$ 255.61

F. 20% Penalty (if applicable) = \$ 51.12

G. Total Additional Tax (prior year's tax, interest, and penalty) (E & F) = \$ 306.73

H. Prorated Tax and Interest for Current Year (B + D) = \$ 9.44

I. Less Current Year Taxes Paid = \$.96

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) = \$ 315.21

CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor
No. of Days After Removal 224 ÷ No. of Days in Year 365 = .61

L. Prorated Tax for Remainder of Current Year
Market Value \$ 2000 x Levy Rate 11.98487 x Line K 23.97 = \$ 14.62

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