

111071

REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 84.34 RCW

SKAMANIA County

To KERRY M. YULE
M.P. 0.99R BELLE CENTER ROAD
WASHOUGAL, WA 98671

Parcel No. 01 05 08 0 0 1401 00

Legal Description: 1 Acre of the above mentioned parcel that has been converted to a home
site; covered by current use lien recorded at Book G Page 775

BOOK 122 PAGE 904

AUDITOR'S RECORDING NUMBER

(Record After Appeal Period)

Registered 3
 Indexed, 1
 Indirect 1
 Filmed 4/2/91
 Mailed 1

Date of Removal 4/2/1991

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

assessor P 459 780 118

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
 NOT FOR INTERNATIONAL MAIL
 (See Reverse)

Sent to	
KERRY M YULE	
Street and No.	
MP 0.99R BELLE CENTER RD	
P.O. State and ZIP Code	
WASHOUGAL WA 98671	
Postage	\$.29
Certified Fee	1.00
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt showing to whom and Date Delivered	1.00
Return Receipt showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$ 2.29
Postmarked Date	

- PENALTY AND APPEAL -

1. ☐ State to which the land is being removed from current use assessment is a state other than Washington.

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Nashington or by the county or city within which the land is located which

(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)).

Shirley J. Kinnel
 County Assessor or Deputy

April 2, 1991
 Date

FORM REV 64 0023 (7-86)

(See Reverse Side for Current Use Tax Statement)

FILED & RECORDED
 STATE OF WASH
 BY Co. Assessor

APR 8 2 37 PM '91

E. Mayford

GAR

CURRENT USE STATEMENT

RCW 84.34.104(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 01 05 08 0 0 1401 00 Date of Removal 4/2/91 Levy Rate 8.75352

A. Current Use Proration Factor
No. of Days in Current Use 92 + No. of Days in Year 365 = .25

CALCULATION OF CURRENT YEARS TAXES TO TIME OF REMOVAL

B. Market Value \$ 3,000 x Levy Rate 8.75352 x (Line A) 26.26 = \$ 6.57
C. Current Use Value \$ 200 x Levy Rate 8.75352 x (Line A) 1.75 = \$.44

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

D. 6.57 - .44 x Interest rate 6.13 0 = \$ 0
B C

CALCULATE PRIOR YEARS 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+7
1	1990	3,000	200	2,800	8.15378	22.83	12%	25.57
2	1989	3,000	200	2,800	8.02155	22.46	24%	27.85
3	1988	3,000	200	2,800	9.54700	26.73	36%	36.35
4	1987	3,000	200	2,800	9.33110	26.13	48%	38.67
5	1986	3,000	200	2,800	9.19391	25.74	60%	41.18
6	1985	3,000	200	2,800	8.83158	24.73	72%	42.54
7	1984	3,000	200	2,800	8.37782	23.46	84%	43.17

E. TOTAL PRIOR YEARS TAX AND INTEREST (Total Column 8) = \$ 255.33

F. 20% Penalty (if applicable) = \$ 51.07

G. Total Additional Tax (prior year's tax, interest, and penalty) (E & F) = \$ 306.40

H. Prorated Tax and Interest for Current Year (B + D) = \$ 6.57

I. Less Current Year Taxes Paid = \$ 1.75

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) = \$ 311.22

CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor
No. of Days After Removal 273 ÷ No. of Days in Year 365 = .75

L. Prorated Tax for Remainder of Current Year
Market Value \$ 3,000 x Levy Rate 8.75352 x Line K 26.26 = \$ 19.69

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

