

112319

REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 84.34 RCW
Skamania CountyBOOK 125 PAGE 542
AUDITOR'S RECORDING NUMBER

(Record After Appeal Period)

To Chadwick, R. Michael & T. Rene

11407 SW 35th Avenue

Portland, OR 97219

Parcel No. 03 10 22 00 1100 00

Date of Removal 9-4-91

Notification to Taxpayer

Notification to Treasurer

Legal Description 20.70 acres in the above-mentioned parcel covered by current use farm and agricultural lien recorded at Book F, page 702

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☒ Property No Longer Qualifies Under RCW 84.34☐ Notice of Continuance Not Signed☐ Other☐ Exempt Owner

- 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 1 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 34.34.210 and 64.04.130 (see RCW 84.34.108 (5)(g)).

County Assessor or Deputy

Date

FORM REV 64 0023 (2-89)

(See Reverse Side for Current Use Tax Statement)

CURRENT USE STATEMENT BOOK 125 PAGE 543

RCW 84.34.106(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 22 00 1100 Date of Removal 9-4-91 Levy Rate 11.51728

A. Current Use Proration Factor
No. of Days in Current Use 247 --- No. of Days in Year 365 = .68

CALCULATION OF CURRENT YEAR'S TAXES TO TIME OF REMOVAL

B. Market Value \$ 83,000 x Levy Rate 11.51728 x (Line A) 955.93 = \$ 650.03

C. Current Use Value \$ 28,200 x Levy Rate 11.51728 x (Line A) 324.79 = \$ 220.86

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

D. 650.03 - 220.86 x Interest rate 5% = \$ 21.46

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	1990	52,860	5,100	47,760	11.705	41 559.05	17 %	95.04	654.09
2	1989	52,860	5,100	47,760	12,084	58 577.15	29	167.38	744.54
3	1988	54,560	5,240	49,320	11.564	78 570.37	41	233.85	804.22
4	1987	54,560	5,240	49,320	11.513	82 567.85	53	300.97	868.83
5	1986	54,570	5,240	49,330	10.942	30 539.78	65	350.86	890.64
6	1985	54,570	5,240	49,330	10.427	00 514.35	77	396.06	910.42
7	1984	54,570	5,240	49,330	10.029	00 494.73	89	440.31	935.04

E. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total Column 8) = \$ 5807.78

F. 20% Penalty (if applicable) = \$ 1161.56

G. Total Additional Tax (prior year's tax, interest, and penalty) (E & F) = \$ 6969.34

H. Prorated Tax and Interest for Current Year (B + D) = \$ 671.49

I. Less Current Year Taxes = \$ 220.86

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) = \$ 7419.97

CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor
No. of Days After Removal 118 --- No. of Days in Year 365 = .32

L. Prorated Tax for Remainder of Current Year
Market Value \$ 83,000 x Levy Rate 11.51728 x Line K 955.93 = \$ 305.90

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

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