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REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

AUDITOR'S RECORDING NUMBER  
(Record After Appeal Period)

Chapter 84.34 RCW

Skamania County

*pd 7-31-86*

To Robert D. Ferguson  
MP 0.25 Old Belle Center Rd.  
Washougal, WA 98671

Date of Removal 7-21-86  
Notification to Taxpayer 7-21-86  
Notification to Treasurer 7-21-86

Parcel No. 1-5-8-800

Legal Description 0.25 AC, A PORTION OF 1-5-8-800



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

Registered  
Index  
11/27/91  
Map 2

- 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.

Sinda B. Bethke  
County Assessor or Deputy  
*(EK)*

July 21, 1986  
Date

See Reverse Side for Current Use Tax Statement

