

114358

NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION AND
ADDITIONAL TAX CALCULATIONS

Chapter 84.34 RCW

SKAMANIA

County

To Vincent Jussila

Box 225

Wishram, WA 98673

Parcel No. 03 10 20 0 0 0701 00

BOOK 130 PAGE 561

AUDITOR'S RECORDING NUMBER

(Record after the appeal period has elapsed)

Date of Removal August 17, 1992

Date Treasurer Notified

Date Taxpayer Notified

Legal Description .23 acres . The South 50 feet of the West 199.30 feet of the
East half of the West half of the Northeast one quarter of the Southwest half
covered by Lien recorded in Book F at Page 485 *part*

You are hereby notified that the current use classification for the above described property which has been classified as:

☐ Open Space☒ Timber Land☐ Farm and Agricultural

is being removed for the following reason:

☐ Owner's request☒ Notice of Continuance not signed☐ Exempt Owner☐ Change to a use resulting in disqualification☐ Property no longer qualifies under CH. 84.34 RCW☐ Other

(State specific reason)

PENALTY AND APPEAL -

The property owner may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The appeal must be filed within 30 calendar days following the date this notice is mailed.

Upon removal of classification from this property, an additional tax shall be imposed equal to the sum of the following:

1. The difference between the property tax that was levied upon the current use value and the tax that would have been levied upon the fair market value for the seven tax years preceding removal in addition to the portion of the tax year when the removal takes place; plus
2. Interest at the statutory rate charged on delinquent property taxes specified in RCW 84.56.020 from April 30 of the year the tax would had been paid without penalty to the date of removal; plus
3. A penalty of 20% added to the total amount computed in 1 and 2 above, except when the property owner complies with the withdrawal procedure specified 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 and 2 (above) shall not be imposed if removal of classification resulted solely from:
 - (a) Transfer to a government entity in exchange for other land located within the State of Washington; or
 - (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; or
 - (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; or
 - (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; or
 - (e) Official action by an agency of the State of Washington or by the county or city where the land is located disallowing the present use of such land; or
 - (f) Transfer to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020; or
 - (g) Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108(5)(g)).

County Assessor or Deputy

FORM REV 64 0023-1 (8/91)

(See Reverse Side for Current Use Assessment Additional Tax Statement)

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:
Mr. Vincent Jussila
Box 225
Wishram, WA 98673

4. Article Number
P 403 604 193

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

Always obtain signature of addressee or agent. DATE DELIVERED.

5. Addressee's Address (ONLY if Registered and fee paid)

6. Signature - Addressee
Vincent Jussila

7. Date of Delivery
08-20-92

PS Form 3811, Apr. 1989

U.S.G.P.O. 1989-238-815

DOMESTIC RETURN RECEIPT

BOOK 130 PAGE 562

CURRENT USE ASSESSMENT ADDITIONAL TAX 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 of classification. Both the assessed valuation before and after removal of classification shall be allocated according to that part of the year to which each assessed valuation applies.

NOTE: No 20% penalty is due on the current year tax.

Parcel No. 03 10 20 0 0 0701 00 Date of removal August 17, 1992

1. CALCULATION OF CURRENT YEAR'S TAXES TO DATE OF REMOVAL

No. of days in Current Use 230 + No. of days in year 365 = Proration Factor .63 (To Items 1a and 1b)

a. Market Value \$ 1221 x Levy Rate 11.80457 x (Proration Factor) 14.41 = \$ 9.08

b. Current Use Value \$ 21 x Levy Rate 11.80457 x (Proration Factor) .25 = \$.16

c. Amount of additional tax for current year (1a minus 1b) = \$ 8.92

2. CALCULATION OF CURRENT YEAR INTEREST (Interest is calculated from April 30th at 1% per month through the month of removal)

Amount of tax from 1c \$ 8.92 x Interest Rate 48 = \$.36

3. CALCULATION OF PRIOR YEAR'S TAX AND INTEREST (Interest is calculated at the rate of 1% per month from April 30th of the tax year through the month of removal):

COLUMNS:		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No. of Years	Tax Year	Market Value	Current Use Value	Difference 1 - 2	Levy Rate	Additional Tax Due 3 x 4	Interest @ 1 % Per Mo. From April 30th	Total Interest 5 x 6	Total Tax and Interest 5 + 7
1	1991	1,018	20	998	11.51728	11.49	16%	1.84	13.33
2	1990	690	18	672	11.70541	7.87	28%	2.20	10.07
3	1989	690	18	672	12.08458	8.12	40%	3.25	11.37
4	1988	690	20	670	11.56478	7.75	52%	4.03	11.78
5	1987	690	22	668	11.51382	7.69	64%	4.92	12.61
6	1986	690	23	667	10.94230	7.30	76%	5.55	12.85
7	1985	690	24	666	10.42700	6.94	88%	6.11	13.05

4. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total of entries in Item 3, column 8) = \$ 85.06

5. 20% Penalty (applicable only when classification is removed because of a change in use) = \$ 17.01

6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 102.07

7. Prorated tax and interest for current year (Items 1c and 2) = \$ 9.28

8. Total additional tax, interest, and penalty (Items 6 plus 7) (Payable in full 30 days after the date the treasurer's statement is received) = \$ 111.35

9. CALCULATION OF TAX FOR REMAINDER OF CURRENT YEAR

Proration Factor:

No. of days remaining after removal 136 + No. of days in year 365 = .37

a. Market Value \$ 1221 x Levy Rate 11.80457 x Proration Factor 14.41 = \$ 5.33

b. Current Use Value \$ 21 x Levy Rate 11.80457 x Proration Factor .25 = \$.09

c. Amount of Tax Due for remainder of current year (9a minus 9b) = \$ 5.24

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

FORM REV 64 0023-2 (8-91)

Registered 0
Indexed, Dir 0
Indirect 0
Filed 9/29/92
Mailed

P 403 604 193

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Vincent Jussila		Box 225		P.O. State and Zip Code		Wishram, WA 98673	
Postage	\$.29	Certified Fee	1.00	Special Delivery Fee		Restricted Delivery Fee	
Return Receipt showing to whom and Date Delivered	1.00	Return Receipt (if any)		TOTAL Fee and Postage	\$ 2.29	Postmark Date	SEP 19 1992

PS Form 3800, June 1995