

104391

REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 84.34 RCW

Skamania CountyTo James R. ChanleyMP 0-326 Sneider-Banks RdWashougal Wa 98671Parcel No. 2-6-31-3-101Legal Description: 5.90 ACRES COVERED BY OPEN SPACE LOTS
RECORDED AT BOOK G PAGE 30

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

- 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;
 - (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).

Sharon L. DeByrne
County Assessor or Deputy

Date

December 1, 1987

FORM REV 64 0023 (7-86)

(See Reverse Side for Current Use Tax Statement)

 Registered S
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BOOK 107

742

PAGE

AUDITOR'S RECORDING NUMBER

(Record After Appeal Period)

 AUDITOR
 CARL M. OLSON
 12/1/87

Date of Removal

Notification to Taxpayer

Notification to Treasurer

12/1/87

12/1/87

 FILED FOR RECORD
 SKAMANIA CO.
 ASSESSOR
 12/1/87

CURRENT USE STATEMENT

BOOK 107 PAGE 743

RCW 84.34.108(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. 2-6-313-101 Date of Removal 12/1/87 Levy Rate 8.70920

A. Current Use Proration Factor
No. of Days in Current Use 335 ÷ No. of Days in Year 365 = .92

CALCULATION OF CURRENT YEAR'S TAXES TO TIME OF REMOVAL

B. Market Value \$ 14,750 x Levy Rate 128.46 x (Line A) .92 = \$ 118.18

C. Current Use Value \$ 561 x Levy Rate 4.89 x (Line A) .92 = \$ 4.50

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

D. 118.18 - 4.50 = 113.68 x Interest Rate 8% = \$ 9.09

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	86	14,750	596	14,154	8.57330	121.63	20	24.33	145.96
2	85	14,750	608	14,142	8.25086	116.68	32	37.34	154.02
3	84	11,800	603	11,198	9.66688	108.25	44	47.63	155.88
4	83	11,800	566	11,234	8.7821	98.66	52	55.25	153.91
5	82	11,800	513	11,287	7.9181	89.37	68	60.77	150.14
6	81	11,800	484	11,316	8.1332	92.03	80	73.62	165.65
7	80	7,080	448	6,632	8.6656	57.47	92	52.87	110.34

E. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total Column 8)

F. 20% Penalty (if applicable)

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

H. Prorated Tax and Interest for Current Year (B + D)

I. Less Current Year Taxes Paid

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)

CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor

No. of Days After Removal 30 ÷ No. of Days in Year 365 = .08

L. Prorated Tax for Remainder of Current Year

Market Value \$ 14,750 x Levy Rate 128.46 x Line K .08 = \$ 10.28

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

SKAMANIA COUNTY
TREASURER'S OFFICE

PAID

DEC 1 1987

Wilma J. Cornwall
Treasurer

= \$ 1035.90

= \$ 207.18

= \$ 1243.08

= \$ 127.27

= \$ 4.89

= \$ 1365.46

After recording return to
Winifred I. Denny
POB 903
White Salmon WA 98672
SK-14688

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104401

AFFIDAVIT OF VERIFICATION OF RELEASE OF FINANCIAL INTEREST

STATE OF Oregon)
County of Multnomah)
SS

GARY R. WILBORN, being first duly sworn on oath, deposes and says: That all monies owed to me by JAMES W. DENNY for purchase of the business known as THE BUNGALOW TAVERN situate in Skamania County, Washington, have been satisfied in full, and that the financing statement filed with the Auditor of Skamania County under file no. 2430, recorded December 15, 1986, should be terminated, and said termination is hereby authorized.

IT IS FURTHER ACKNOWLEDGED that on the 15th day of November, 1986, I assigned all of my interest in an underlying contract for sums owed to JOHN CARROLL, the prior owner of the business known as THE BUNGALOW TAVERN, to JAMES W. DENNY, as evidenced by the copy of said document executed that date attached hereto, and by reference incorporated herein as though fully set forth.

DATED this 1st day of Dec., 1987.

Gary R. Wilborn
GARY R. WILBORN

SUBSCRIBED and SWORN TO before me this 1st day of Dec., 1987.

E.C. [Signature]
Notary Public for Oregon
Residing at Portland
Commission expires: 2/16/89

Registered S
Indexed, Dir S
Filed S
Notary Public
Notary Seal

PURCHASER'S ASSIGNMENT OF ~~REAL ESTATE~~ CONTRACT

For value received the undersigned assignor James Carroll, holder Business Inc of that certain ~~real estate~~ contract entered into on the 15th day of August, 1986, between _____

GARY R. WILSON, as seller, and _____

as purchaser, for the sale and purchase of the following ~~real estate~~ Business Inc situated in SKAMANIA County, Washington, to-wit:

THE BUNGALOW TAVERN LOCATED ON
WIND RIVER HIGHWAY CARSON, WA 98610

FILED FOR RECORD
SKAMANIA CO. WASH
BY SKAMANIA CO. TITLE

DEC 3 10 23 AM '87

AUDITOR
GARY M. OLSON

do ✓ hereby assign, transfer and set over to JAMES W. DENNY, the assignee, the said ~~real estate~~ Business Inc contract, and said assignor ✓ do bargain, sell and convey said described premises to said assignee, who hereby assumes and agrees to fulfill the conditions of said ~~real estate~~ Business Inc contract.

Dated this 15th day of NOVEMBER, 1986.

James W. Denny
Gary R. Wilson

STATE OF WASHINGTON,

County of _____

ss.

(Individual Acknowledgment)

I, _____, Notary Public in and for the State of Washington, do hereby certify that on this _____ day of _____, 19____, personally appeared before me _____

to me known to be the individual _____ described in and who executed the within instrument and acknowledged that _____ signed the same as _____ free and voluntary act and deed for the uses and purposes herein mentioned.

GIVEN UNDER MY HAND AND OFFICIAL SEAL this _____ day of _____, 19____.

Notary Public in and for the State of Washington, residing at _____ in said County.