

107266

BOOK 114 PAGE 615

## COUNTY ASSESSOR'S NOTICE OF REMOVAL OF

☒ CLASSIFIED FOREST LAND  
☐ DESIGNATED FOREST LAND

## AND STATEMENT OF COMPENSATING TAX

(RCW 84.33.120, 130, 140)

John K Fisher

MP 1.50 Oklahoma Rd

Cook Wa 98605

FILED FOR RECORD  
 Auditor's Recording Number  
 BY COUNTY ASSESSOR  
 RECORD AFTER APPEAL PERIOD

JUN 26 4 40 PM '89

A. S. Jones, Dep.  
 AUDITOR  
 GARY M. OLSON

19 Assessment Year for 19 Tax Collection

You are hereby notified that the following property: 1 Acre in parcel number 04 09 22 1 0 0100 00  
covered by Timber Land lien recorded in Book F Page 25

has been removed from forest land ☒ classification ☐ designation as of 4 / 28 / 89 because the land no longer meets the definition and/or provisions of forest land as follows:

RCW 84.33.120 Section 5 A receipt of notice from the owner to remove  
 such land from classification as Forest Land. See form rev 62 0033  
 attached.

This removal shall be effective for the assessment year beginning January 1, 19 N/A

You are hereby notified that a compensating tax has been assessed based upon the following:

True & Fair Value of Land at Time of Removal	LESS	Classified or Designated Value at Time of Removal	MULTI-PLIED BY	Last Levy Rate Extended Against Land	MULTI-PLIED BY	Years*	EQUALS	Compensating Tax
\$ 1,500	-	\$ 83	x	\$7.27752	x	10	=	\$ 103.10
* Number of years in classification or designation, not to exceed 10. Registered <u>\$</u> Indirect, air <u>\$</u> Indirect <u>\$</u> Filled <u>\$</u> Total <u>\$</u>								
RECORDING FEE								\$ 5.00
TOTAL TAX DUE								\$ 108.10

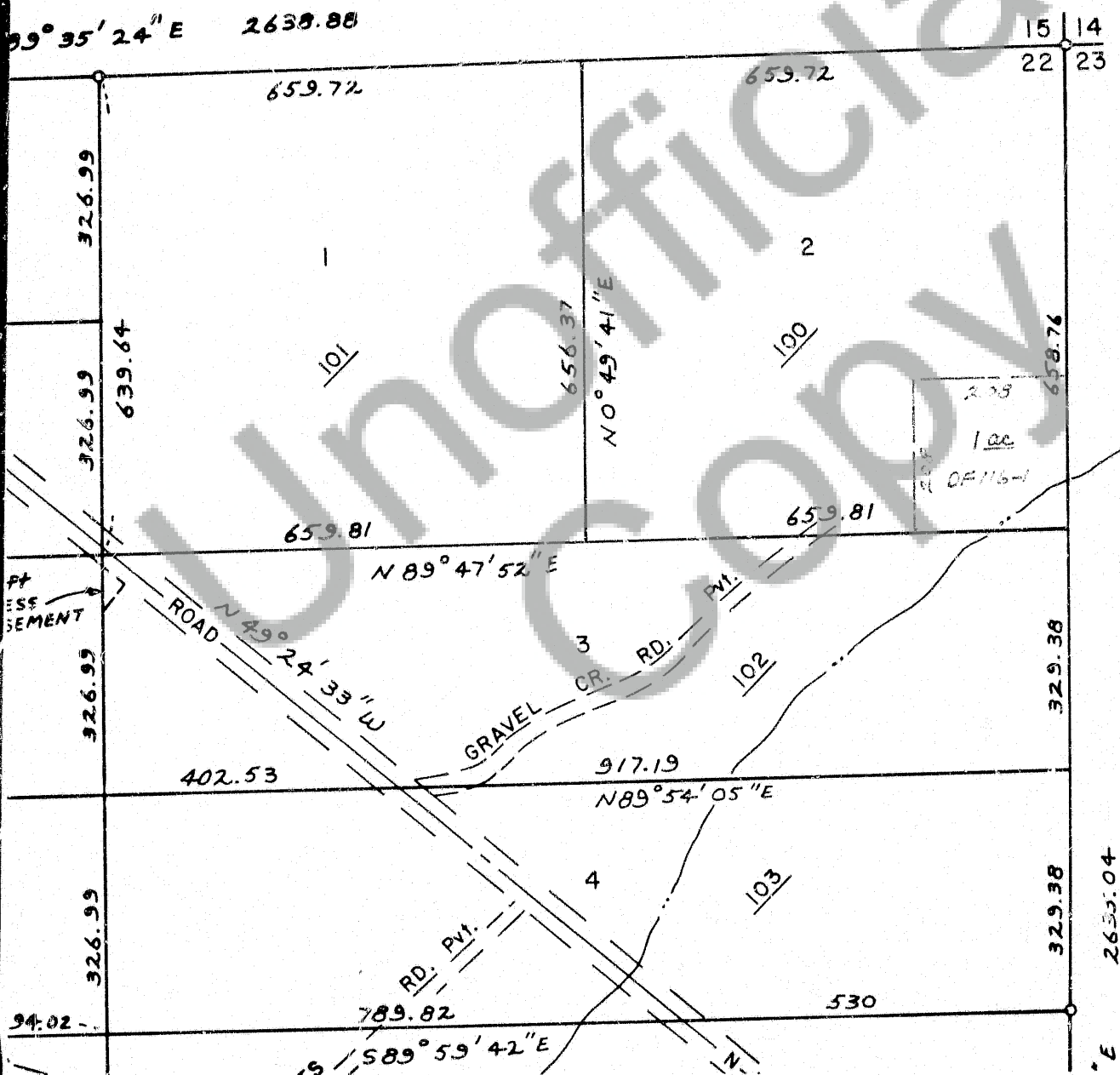
The compensating tax is due and payable to the County Treasurer 30 days from the date of this notice. The tax shall become a lien on the land and shall be subject to foreclosure in the same manner as provided in RCW 84.64.050.

You may apply for classification as either Open Space farm/agricultural land or Open Space Timber Land under RCW 84.34. If the application is received within 30 days of this notice, no compensating tax would be due until the application is denied, or, if approved, the property is later removed from Open Space under RCW 84.34.108.

DATE OF NOTICE: 5-1-89DATE PAYMENT DUE: 5-31-89

COUNTY ASSESSOR:

4-9-22



**PROPERTY OWNER'S REQUEST FOR REMOVAL  
OF CLASSIFICATION OR DESIGNATION AS FOREST LAND**

To: Stimovich, County Assessor

*Current Use Timber Land  
GT 110501*

I hereby request removal of my land from forest land ☒ classification ☐ designation in accordance with

Chapter 84.33 R.C.W. The complete legal description is:

1 AC12 IN Parcel Number  
04 09 22 10 0100 00

This request for removal includes ☐ all ☒ part of the property originally classified/designated as forest land.

The land was classified/designated as forest land on 1975 and the approved application was  
filed under County Auditor's Record No. BOOK F PAGE 25. *TRANS FER TO CURRENT USE  
BOOK 108 PAGE 582*

I declare that I am aware of the liability for removal from classification or designation to the following extent:

1. Cost of filing the Request for Removal of the land with the County Auditor; and
2. Payment of a compensating tax equal to the difference between the amount of the assessed valuation on such land as forest land and the amount of the new assessed valuation of the land, multiplied by the dollar rate of the last levy extended against the land, multiplied by the number of years (not to exceed 10) the land was assessed as forest land.

I understand that the compensating tax and applicable interest becomes a lien on the land until fully satisfied.

4-26-89  
(Date)  
(509) 538-2745  
(Telephone Number)

John K. Fisher  
(Property Owner)  
140R OKLAHOMA RD.  
(Street Address)  
COOK, WA. 98605  
(City, State, Zip Code)



## REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 84.34 RCW

Skamania County

AUDITOR'S RECORDING NUMBER

(Record After Appeal Period)

To John K FisherMP 1.50 Oklahoma RdCook Wa 98605Parcel No. 04 09 22 1 0 0100 00 1 acreLegal Description One acre of the above parcel see map attached

Date of Removal \_\_\_\_\_

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

## - PENALTY AND APPEAL -

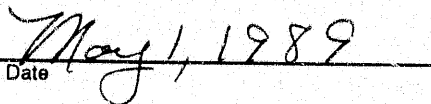
The property owner may appeal the assessor's removal of classification to the next July Board of Equalization. Said Board may be reconvened to consider the appeal. The appeal must be filed within 30 days of Notice of Removal or July 15 of current year, whichever is later.

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).


  
County Assessor or Deputy

Date


  
May 1, 1989

FORM REV 64 0023 (7-86)

(See Reverse Side for Current Use Tax Statement)

## CURRENT USE 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 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. 04 09 22 1 0 010 (Date of Removal 4-28-89) Levy Rate 7.27752

A. Current Use Proration Factor  
No. of Days in Current Use 118 ÷ No. of Days in Year 365 = .32

## CALCULATION OF CURRENT YEAR'S TAXES TO TIME OF REMOVAL

B. Market Value \$ 1,500 x Levy Rate 10.92 x (Line A) 3.49 = \$ 3.49

C. Current Use Value \$ 83 x Levy Rate .58 x (Line A) 19 = \$ .19

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

D.  $\frac{B}{C} - \frac{C}{C} \times \text{interest rate}$  3.49 - .19 x interest rate 3.30 = \$ 0

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):

	(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								
2								
3								
4								
5								
6								
7								

E. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total Column 8) = \$ 0

F. 20% Penalty (if applicable) = \$ 0

G. Total Additional Tax (prior year's tax, interest, and penalty) (E & F) = \$ 0

H. Prorated Tax and Interest for Current Year (B + D) = \$ 3.49

I. Less Current Year Taxes Paid = \$ .58

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) = \$ 2.91

## CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor  
No. of Days After Removal 247 ÷ No. of Days in Year 365 = .68

L. Prorated Tax for Remainder of Current Year  
Market Value \$ 1,500 x Levy Rate 10.92 x Line K 7.43 = \$ 7.43

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