BOOK //8 PAGE 324 109210 AUDITOR'S RECORDING NUMBER REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS (Record After Anneal Period) Chapter 84.34 RCW SKAMANIA County MARTHA E. LEHMANN To 05-09-90 POB 78 Date of Removal UNDERWOOD WA 98651 Notification to Taxpayer 03 10 15 0 0 1700 00 Parcel No. Notification to Treasurer 14.41 Acres covered in Current Use Lien recorded Book G Page 2 Legal Description You are hereby notified that the above described property which has been previously classified as: Open Space Timber Land XX Farm and Agricultural is removed for the following reason: Owner's Request Property No Longer Qualifles Under RCW 84.34 XX7 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 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: The difference between the tax paid when classified under the "current use" law and the amount of tax that would have been psynble 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 compiles 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; () 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

(e) Official action by an agency of the State of Washington or by the county or city within which the land is located which

(f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84,36.020;

(g) Aquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (see RCvV.84.34.108 (5)g).

County Assessor or Deputy

Date

the landowner changing the use of such property;

disallows the present use of such land;

FORM REV 64 0023 (7-86)

(See Reverse Side for Current Use Tax Statement)

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BOOK //8 PAGE 825

CURRENT USE STATEMENT

HCW 84.34.108(3) . . . The assessor shall revalue the affected land with reference to the full market value on the date of removal from charefficultion. 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. . .

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STATE OF OREGON

COUNTY OF HOOD RIVER

This certifies that the foregoing a correct and complete transcript of a record of death on file with the Ho > RIVER COUNTY PUBLIC HEALTH DEPARTMENT.

County Registrar of Vital Statistics

May 16,1988

Date

NOT VALID WITHOUT RAISED SEAL OF HOOD RIVER COUNTY HEALTH DEPARTMENT