

110153

BOOK 120 PAGE 772

REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

AUDITOR'S RECORDING NUMBER
(Record After Appeal Period)

Chapter 84.34 RCW

Skamania County

To Gary H. and Janet K. Martin
Box 1003
Stevenson, WA 98648

Date of Removal 9-19-90

Notification to Taxpayer

Notification to Treasurer

Parcel No. 03 07 35 1 4 0100 0 0

Legal Description 10 acres in the above mentioned parcel covered by current use lien recorded at Book G Page 694.

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
INDEXED, BY
INDEXED
Filed 9-28-90
6:00

- 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 84.04.130 (see RCW 84.34.108 (5)g).

FILED FOR RECORD
BY SKA Co Assessor

SEP 27 4 21 PM '90

Glenda Kimmel
County Assessor or Deputy

Sept 19 1990
Date

J. Lowry
GARY M. OLSON

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 valuations 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. 03 07 35 1 4 0100 0 0 Date of Removal 9-19-90 Levy Rate 7.83541

A. Current Use Proration Factor
 No. of Days In Current Use 262 + No. of Days In Year 365 = .72

CALCULATION OF CURRENT YEAR'S TAXES TO TIME OF REMOVAL

B. Market Value \$ 27,000 x Levy Rate 7.83541 x (Line A) 211.56 = \$ 152.32

C. Current Use Value \$ 786 x Levy Rate 7.83541 x (Line A) 6.16 = \$ 4.44

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

D. $\frac{152.32}{B} - \frac{4.44}{C} \times \text{Interest rate } 147.88\%$ = \$ 7.39

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 INTEREST 5 x 6	TOTAL TAX & INTEREST 5+7
1	89	27,000	786	26,214	7.72752	202.57	17%	34.44	237.01
2	88	27,000	838	26,162	8.91731	233.30	39%	67.64	300.96
3	87	27,000	922	26,078	8.70920	227.42	41%	93.12	320.24
4	86	27,000	975	26,025	8.59330	223.64	53%	118.53	342.17
5	85	27,000	995	26,005	8.25086	214.56	65%	139.46	354.02
6	84	22,500	985	21,515	8.32083	179.02	77%	137.85	316.87
7	83	22,500	931	21,569	7.8765	169.89	89%	151.20	321.09

E. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total Column 8) = \$ 2192.36
 F. 20% Penalty (if applicable) = \$ 438.47
 G. Total Additional Tax (prior year's tax, interest, and penalty) (E + F) = \$ 2630.83
 H. Prorated Tax and Interest for Current Year (B + D) = \$ 159.71
 I. Less Current Year Taxes Paid = \$ 6.16
 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) = \$ 2784.38

SKAMIA COUNTY
 TREASURER'S OFFICE
PAID
 SEP 27 1990
 Wilma J. Cornwall
 Treasurer

CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor
 No. of Days After Removal 103 ÷ No. of Days In Year 365 = .28

L. Prorated Tax for Remainder of Current Year
 Market Value \$ 27,000 x Levy Rate 7.83541 x Line K 211.56 = \$ 59.24

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