

111071

REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 84.34 RCW

SKAMANTIA County

To KERRY M. YULE
M.P. 0.99R BELLE CENTER ROAD
WASHOUGAL, WA 98671

Parcel No. 01 05 08 0 0 1401 00

Legal Description 1 Acre of the above mentioned parcel that has been converted to a home site; covered by current use lien recorded at Book G Page 775

BOOK 122 PAGE 904

AUDITORY RECORDING NUMBER

(Record After Appeal Period)

Registered
Indexed, Jr
Indirect
Filed 4/2/91
Mailed

Date of Removal 4/2/1991

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

assessor P 459 780 118

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL
(See Reverse)

Table with columns for item description and amount. Includes rows for Postage, Certified Fee, Special Delivery Fee, Restricted Delivery Fee, Return Receipt showing to whom and Date Delivered, Return Receipt showing to whom, Date, and Address of Delivery, TOTAL Postage and Fees, and Postmark Date.

PENALTY AND APPEAL

Form for SENDER instructions, Article Addressed to (KERRY M YULE), Article Number (P. 459 780 118), Type of Service (Registered, Certified, Express Mail), and Signatures of Addressee and Agent.



PS Form 3811, Apr. 1989 U.S. G.P.O. 1989-234-555

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) 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).

Handwritten signature of County Assessor or Deputy

Handwritten date April 2, 1991

FORM REV 64 0023 (7-86)

(See Reverse Side for Current Use Tax Statement)

FILED FOR RECORD
BY Co. Assessor
APR 8 2 37 PM '91
GARY W. DUNN



**CURRENT USE STATEMENT**

RCW 84.34.100(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 01 05 08 0 0 1401 00 Date of Removal 4/2/91 Levy Rate 8.75352

A. Current Use Proration Factor  
 No. of Days in Current Use 92 + No. of Days in Year 365 = .25

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

B. Market Value \$ 3,000 x Levy Rate 8.75352 x (Line A) 26.26 = \$ 6.57  
 C. Current Use Value \$ 200 x Levy Rate 8.75352 x (Line A) 1.75 = \$ .44

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

D.  $\frac{6.57}{B} - \frac{.44}{C} \times \text{interest rate } 6.13 \text{ } \circ = \$ \text{ } \circ$

**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	1990	3,000	200	2,800	8.15378	22.83	12%	2.74	25.57
2	1989	3,000	200	2,800	8.02155	22.46	24%	5.39	27.85
3	1988	3,000	200	2,800	9.54700	26.73	36%	9.62	36.35
4	1987	3,000	200	2,800	9.33110	26.13	48%	12.54	38.67
5	1986	3,000	200	2,800	9.19391	25.74	60%	15.44	41.18
6	1985	3,000	200	2,800	8.83158	24.73	72%	17.81	42.54
7	1984	3,000	200	2,800	8.37782	23.46	84%	19.71	43.17

E. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total Column 8) = \$ 255.33  
 F. 20% Penalty (if applicable) = \$ 51.07  
 G. Total Additional Tax (prior year's tax, interest, and penalty) (E & F) = \$ 306.40  
 H. Prorated Tax and Interest for Current Year (B + D) = \$ 6.57  
 I. Less Current Year Taxes Paid = \$ 1.75  
 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) = \$ 311.22

SKAMANIA COUNTY  
 TREASURER'S OFFICE  
**PAID**  
 APR 8 1991  
 Sandra Willing  
 Treasurer

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

K. Market Value Proration Factor  
 No. of Days After Removal 273 ÷ No. of Days in Year 365 = .75  
 L. Prorated Tax for Remainder of Current Year  
 Market Value \$ 3,000 x Levy Rate 8.75352 x Line K 26.26 = \$ 19.69

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