

112127

## REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 64.34 RCW

Skamania County

BOOK 125 PAGE 14

AUDITOR'S RECORDING NUMBER

(Record After Appeal Period)

RECORD

WASH

Skamania Co Assessor

To Warren, Rodney M.

MP 13.84R State Rd. 140

Washougal, WA 98671

Parcel No. 01 05 10 00 0200 00

Date of Removal

9-1-91

Notification to Taxpayer

Notification to Treasurer

Legal Description: 5.00 acres in the above-mentioned parcel covered under the Current Use Farm & Agricultural lien recorded at Book G, page 337.

You are hereby notified that the above described property which has been previously classified as:

☐ Open Space☐ Timber Land☒ Farm and Agricultural

Registered

Indexed, Dir

Direct

Filed

Mailed

is removed for the following reasons:

☐ Owner's Request☐ Notice of Continuance Not Signed☐ Exempt Owner☒ Property No Longer Qualifies Under RCW 64.34☐ 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 1 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 64.34.070 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 64.36.020;
  - (g) Acquisition of property interests by State agencies or organizations qualified under RCW 64.34.210 and 64.04.130 (see RCW 64.34.108 (5)(g)).

County Assessor or Deputy

Date

FORM REV 64 0023 (2-89)

(See Reverse Side for Current Use Tax Statement)

RCW 84.34.106(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 10 00 0200 Date of Removal 7-4-91 Levy Rate 13.29683

A. Current Use Proration Factor  
No. of Days in Current Use 247 -- No. of Days in Year 365 = .68

CALCULATION OF CURRENT YEAR'S TAXES TO TIME OF REMOVAL

B. Market Value \$ 36,042 x Levy Rate 13.29683 x (Line A) 479.24 = \$ 325.88  
C. Current Use Value \$ 22,042 x Levy Rate 13.29683 x (Line A) 293.09 = \$ 199.30

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

D. 325.88 - 199.30 x Interest rate 5% = \$ 6.33

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	DIFFER- ENCE 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	35,896	21,895	14,000	11.98487	167.79	17%	2852	146.31
2	1989	15,000	1,000	14,000	12.78671	179.01	27	5191	230.92
3	1988	15,000	1,000	14,000	14.08220	197.15	41	8088	272.98
4	1987	25,000	1,000	24,000	13.36756	320.82	53	17003	490.85
5	1986	25,000	1,000	24,000	13.12866	315.09	65	20481	519.90
6	1985	25,000	1,000	24,000	12.26576	294.37	77	22666	521.03
7	1984	25,000	1,000	24,000	11.85120	284.48	89	25314	537.57

E. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total Column 8) = \$ 2774.56  
F. 20% Penalty (if applicable) = \$ 554.91  
G. Total Additional Tax (prior year's tax, interest, and penalty) (E & F) = \$ 3329.47  
H. Prorated Tax and Interest for Current Year (B + D) = \$ 332.21  
I. Less Current Year Taxes = \$ 199.30  
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) = \$ 3462.38

CLATSOP COUNTY  
TREASURER'S OFFICE  
PAID  
SEP 18 1991  
Andrea Willing  
Treasurer

CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor  
No. of Days After Removal 116 -- No. of Days in Year 365 = .32  
L. Prorated Tax for Remainder of Current Year  
Market Value \$ 36,042 x Levy Rate 13.29683 x Line K 479.24 = \$ 153.36

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