- CURRENT USE STATEMENT - BOOK 126 PAGE 265

This additional tax, interest, and penalty (if applicable) shall be due and payable to the county treasurer 30 days after notification of removal, or immediately upon sale or transfer. (R.C.W. 84.34.108)

Date of removal or sale is the lien date and the date for calculating interest (Column 8).

Formula for Computing Current Year's Taxes

Date of Removal 9-29-82 Levy 9.0723 Market Value 3,000 Current Use Value 174

1. Number of current use days 272 ÷ by days in the year 365 = factor 74.5
   Factor 74.5 x market value taxes $ 27.22 = the pro-rated market value taxes (5) $ 20.28 due while under current use classification.
   Factor 74.5 x current use taxes $ 1.58 = pro-rated taxes $ 1.18 from Jan. 1 to date of removal 9-29-82
2. Pro-rated market value taxes (5) 20.28 minus (-) pro-rated current use taxes (6) 1.18 = the difference between current use taxes assessed and market value tax that should have been paid.
3. Number of market value days from date of removal 93 ÷ by the days of the year 365

Date of Removal	Current removal Year	Levy	1 Market Value	2 Market Value Tax	3 Current Use Value	4 Current Use Tax	5 Pro-Rated Market Value Tax	6 Pro-Rated Current Use Tax	7 Difference Columns 5 & 6	8 Interest	9 Total Tax **
9-29-82	82	9.0723	3000	27.22	174	1.58	20.28	1.18	19.10	—	20.28

Number of Years	Tax Year	Levy	1 Market Value	2 Market Value Tax	3 Current Use Value	4 Current Use Tax	7 Difference Columns 2 & 4	8 Interest	9 Total Additional Tax
1	81	10.3653	3,000	31.10	164	1.70	29.40	5.00	34.40
2	80	10.3876	3,000	31.16	152	1.58	29.58	8.87	38.45
3	79	12.5601	2400	30.14	170	2.14	28.00	12.60	40.60
4									
5									
6									
7									

RCW 84.34.108(3) . . . the assessor shall revalue the affected land with reference to full market value on the date of removal from classification. Both the assessed valuation before and after the 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.

Total Additional Tax & Interest	113.45
20% Penalty (if applicable)	22.69
Total Additional Tax	136.14
** Pro-Rated Tax for Current Year	20.28
Less Current Years Taxes Paid	-1.58
Sub-Total	154.84

(10)	Current Tax Year	Levy	Market Value	Market Tax	Factor	Pro-Rated Market Value Tax
Dec 31	82	9.0723	3000	27.22	25.5	6.94

Pro-Rated M.V. Taxes for Current Year	6.94
Total Tax	161.78