

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.V. 46.34.108)

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

Formula for Computing Current Year's Taxes

Date of Removal 6-24-81 Levy 10-36-73 Market Value 5,000 Current Use Value 4,150

- number of current use days 112 ÷ by days in the year 365 = factor .48
factor .48 X market value taxes \$5,163 = the pro-rated market value taxes (5) \$2,482 due while under current use classification.
factor .48 X current use taxes \$4,150 = pro-rated taxes \$1,992 from Jan. 1 to date of removal 6-24-81.
- Pro-rated market value taxes (5) 2,482 minus (-) pro-rated current use taxes (6) 1,992 = the difference between current use taxes assessed and market value tax that should have been paid.
- number of market value days from date of removal 280 ÷ by the days of the year 365 = .77

Date of Removal	Current Re-Val 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
6/24/81	1981	10.3653	5000	51.63	4150	4.15	24.82	4.17	23.97		

Year	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	1980	8.0775	1400	12.15	354	3.64	9.51	3.15	12.66
2	1979	10.3653	1400	24.65	354	4.15	16.25	4.28	21.23
3	1978	12.5651	1400	11.58	354	3.82	13.56	2.37	16.13
4	1977	10.3653	5000	51.64	354	4.16	44.42	4.40	52.18
5									
6									
7									

RCW 46.34.108(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							102.20
20% Penalty (if applicable)							20.44
Total Additional Tax							122.64
** Pro-Rated Tax for Current Year							24.28
Less Current Years Taxes Paid							2.07
Sub-Total Pro-Rated Market Value Tax							145.45

(10)	Current Tax Year	Levy	Market Value	Market Tax	Factor	Pro-Rated Market Value Tax	Pro-Rated M.V. Taxes for Current Year	Total Tax
10-31-81	1981	10.3653	5000	51.63	.77	26.95	26.95	172.40