

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. (P.L.C.V. #134-106)

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 6-1-62 Levy 12.36.73 Market Value 514.63 Current Use Value 422

1. Number of current use days 122 ÷ by days in the year 365 = Factor .332

Factor .332 x market value taxes 514.63 = the pro-rated market value taxes (5) 172.82 due while under current use classification.

Factor .332 x current use taxes 8.4117 = pro-rated taxes 2.822 from Jan. 1 to date of removal 6-1-62.

2. Pro-rated market value taxes (5) 172.82 minus (-) pro-rated current use taxes (6) 2.822 = 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 120 ÷ by the days of the year 365 = .328

Year of Removal	Current Levy	Market Value	Market Value Tax	Current Use Value	Current Use Tax	Pro-Rated Market Value Tax	Pro-Rated Current Use Tax	Difference Columns 5 & 6	Interest	Total Tax
6-1-62	12.36.73	514.63	514.63	422	8.4117	172.82	2.822	170.00		

Years of Removal	Year	Levy	Market Value	Market Value Tax	Current Use Value	Current Use Tax	Difference Columns 5 & 6	Interest	Total Additional Tax
1	1962	8.4117	1421	124.18	3.36	3.36	9.94	3.15	12.66
2	1963	15.6501	1421	198.65	3.36	4.65	11.29	4.28	21.33
3	1964	12.5001	1421	176.50	3.36	3.36	142.14	2.37	16.13
4	1965	12.36.73	5000	514.63	4.17	4.17	40.83	4.40	52.18
5									
6									
7									

RCW #134-106(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	24.58
less Current Years Taxes Paid	2.67
Sub-Total Pro-Rated Market Value Tax	145.45

Year of Removal	Current Tax Year	Levy	Market Value	Market Tax	Factor	Pro-Rated M.V. Taxes for Current Year	Total Tax
6-1-62	1962	12.36.73	5000	514.63	.13	66.25	172.40