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BOOK 126 PAGE 270

## REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 84.34 RCW

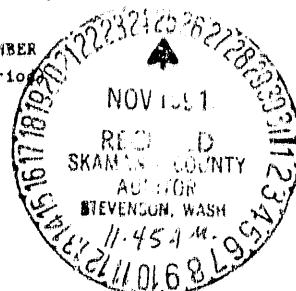
SKAMANIA County

To GRACE L. MILLER  
MP 0.76L KOLLOCK-KNAPP ROAD  
UNDERWOOD, WA 98651  
 Parcel No. 3-10-20-700

Legal Description ONE ACRE HOMESITE PLUS .2 ACRE BOUNDARY ADJUSTMENT WITH  
BROTHER

 AUDITOR'S RECORDING NUMBER  
 (Record After Appeal Period)

pd 9-19-85



Date of removal 7-16-85  
 Notification to Taxpayer 8-14-85  
 Notification to Treasurer 8-14-85

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      ☒ Property No Longer Qualifies Under RCW 84.34  
☐ Notice of Continuance Not Signed      ☐ Other  
☐ Exempt Owner

Reviewed p  
 Indexed p  
 Filed 11/20/91  
 Mailed

## - 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 15 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:

- 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
- 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.
- 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 84.34.070 or where the additional tax is not applied as provided in 4 (below).
- The additional tax specified in 1 (above) shall not be imposed if the removal of classification resulted solely from:
  - Transfer to a government entity in exchange for other land located within the State of Washington;
  - 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;
  - Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land;
  - 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;
  - 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;
  - Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020.

Binda L. Bethlean  
 County Assessor or Deputy

August 13, 1985  
 Date

See Reverse Side for Current Use Tax Statement

## CURRENT USE STATEMENT

Parcel No. 3-10-20-700

There shall be no interest and penalty (if applicable) shall be due and payable to the County Treasurer 30 days after notification of removal, immediately upon sale or transfer. RCW 84.34.108

Date of removal or sale is the lien date and the date for calculating interest is from April 30 to date of removal. (Column 8)

## FORMULA FOR COMPUTING CURRENT YEAR'S TAXES

Date of Removal 7-16-85 Levy 10.42700 Market Value 3600 Current Use Value 180

1. Number of current use days 197 ÷ by days in the year 365 = current use days factor 0.54

Factor 0.54 X market value taxes 37.54 = the pro-rated market value taxes 20.27 due while under current use classification.

Factor 0.54 X current use taxes 1.88 = pro-rated taxes 1.02 from January 1 to date of removal.

2. Pro-rated market value taxes (5) 20.27 minus (-) pro-rated current use taxes (6) 1.02 = 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 168 ÷ by the days of the year 365 = market value days factor.

Factor 0.46 X total market value taxes 37.54 = pro-rated market value taxes 17.27 due after removal. (Column 9)

Date of Removal	Current 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 on Column 7	(9)** Total of 6 + 7 + 8
7-16-85	85	10.42700	3600	37.54	180	1.88	20.27	1.02	19.25	1.16	21.43

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) Yearly Difference & Interest
1	84	10.02900	3600	36.10	180	1.81	34.29	8.92	43.21
2	83	8.8614	3600	31.90	180	1.59	30.31	11.52	41.83
3	82	8.9518	2700	24.16	374	3.34	20.82	10.41	31.23
4	81	9.4889	2700	25.62	374	3.55	22.07	11.26	33.33
5	80	10.8908	2700	29.40	374	4.07	25.33	15.96	41.29
6	79	13.8671	2700	32.44	374	5.19	32.25	24.19	56.44
7	78	14.7085	1800	26.47	246	3.61	22.86	19.89	42.75

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 Difference and Interest	290.08
20% Penalty (if applicable)	-0-
Total Additional Tax	290.08
** Pro-Rated Tax for Current Year	21.43
Less Current Years Taxes Paid	1.88
Sub-Total	309.63

(10)	Current Tax Year	Levy	Market Value	Market Tax	Factor	Pro-Rated Market Value Tax	
Dec. 31, 19	85	10.42700	3600	37.54	0.46	17.27	Pro-Rated M.V. Taxes for Current Year
							17.27
							Total Tax
							326.90