

NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION AND  
ADDITIONAL TAX CALCULATIONS  
Chapter 84.34 RCW  
SKAMANIA

117421

County

To Robert L & Regina S Snyder

Box 217

Underwood, Wa 98651

Parcel No. 03 10 16 0 0 0500 00

BOOK 138 PAGE 239

AUDITOR'S RECORDING NUMBER

(Record after the appeal period has elapsed)

Date of Removal 8/16/93

Date Treasurer Notified 8/16/93

Date Taxpayer Notified 8-13-93

Legal Description One acre in the above mention parcel where the foundation  
for the home has been started covered by current use lien  
recorded in Book 108 Page 623. part

You are hereby notified that the current use classification for the above described property which has been classified as:

☐ Open Space

☐ Timber Land

☒ Farm and Agricultural

is being removed for the following reason:

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY SKA Co Assessor

☒ Owner's request

☐ Notice of Continuance not signed

☐ Exempt Owner

☐ Change in use resulting in disqualification

☐ Property no longer qualifies under CH. 84.34 RCW

☐ Other

(State specific reason)

CAPTIONED AND APPEAL -

The property owner may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The appeal must be filed within 30 calendar days following the date this notice is mailed. Upon removal of classification from this property, an additional tax shall be imposed equal to the sum of the following:

1. The difference between the property tax that was levied upon the current use value and the tax that would have been levied upon the fair market value for the seven tax years preceding removal in addition to the portion of the tax year when the removal takes place; plus
2. Interest at the statutory rate charged on delinquent property taxes specified in RCW 84.56.020 from April 30 of the year the tax would had been paid without penalty to the date of removal; plus
3. A penalty of 20% added to the total amount computed in 1 and 2 above, except when the property owner complies with the withdrawal procedure specified in RCW 84.34.070, or where the additional tax is not applied as provided in 4 (below).
4. The additional tax specified in 1 and 2 (above) shall not be imposed if removal of classification resulted solely from:
  - (a) Transfer to a government entity in exchange for other land located within the State of Washington; or
  - (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; or
  - (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; or
  - (d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by the act of the landowner changing the use of such property; or
  - (e) Official action by an agency of the State of Washington or by the county or city where the land is disallowing the present use of such land; or
  - (f) Transfer to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.02.
  - (g) Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 64.04.1 (see RCW 84.34.108(5)(g)).

Registered

Indexed, Dir

Indirect

Filed

August 16, 1993

FORM 1 EV 6-0023 (5/91)

County Assessor or Deputy

(See Reverse Side for City/Town Use Assessment Address)

(Tax Statement)

1. Article Addressed to:  
Robert L & Regina Snyder  
PO Box 217  
Underwood, WA 98651

I also wish to receive the following services (for an extra fee):

1. ☐ Addressee's Address

2. ☐ Restricted Delivery

Consult government for fee.

4a. Article Number

P 112 865 393

4b. Service Type

☐ Registered

☐ Certified

☐ Insured

☐ COD

☐ Return Receipt for Signature

☐ Return Receipt for Signature

☐ Return Receipt for Signature

☐ Return Receipt for Signature

☐ Return Receipt for Signature

☐ Return Receipt for Signature

☐ Return Receipt for Signature

☐ Return Receipt for Signature

EBE 59 217

Receipt for Certified Mail

No Insurance Coverage Provided  
Do not use for International Mail  
(See Reverse)

Robert & Regina Snyder

PO Box 217

Underwood, WA 98651

Postage

\$ 3.37

1.00

Restricted Delivery Fee

Return Receipt Showing to Whom & Date Delivered

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PS Form 3800, June 1991

# CURRENT USE ASSESSMENT ADDITIONAL TAX STATEMENT

BOOK 138 PAGE 240

RCW 84.34.108(3) . . . The assessor shall revalue the affected land with reference to the full market value on the date of removal of classification. Both the assessed valuation before and after removal of classification shall be allocated according to that part of the year to which each assessed valuation applies.

**NOTE:** No 20% penalty is due on the current year tax.

03 10 16 0 0 0500 00

Parcel No. \_\_\_\_\_ Date of removal 8/16/93

**PAID**

SEP 21 1993

Saundra Willing  
Treasurer

## 1. CALCULATION OF CURRENT YEAR'S TAXES TO DATE OF REMOVAL

No. of days in Current Use 228 + No. of days in year 365 = Proration Factor .63

a. Market Value \$ 7,620 x Levy Rate 11.90060 x (Proration Factor) .63 = \$ 57.13  
 b. Current Use Value \$ 250 x Levy Rate 11.90060 x (Proration Factor) .63 = \$ 1.88  
 c. Amount of additional tax for current year (1a minus 1b) = \$ 55.25

## 2. CALCULATION OF CURRENT YEAR INTEREST (Interest is calculated from April 30th at 1% per month through the month of removal)

Amount of tax from 1c \$ 55.25 x Interest Rate 4% = \$ 2.21

## 3. CALCULATION OF PRIOR YEAR'S TAX AND INTEREST (Interest is calculated at the rate of 1% per month from April 30th of the tax year through the month of removal):

COLUMNS:									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
No. of Years	Tax Year	Market Value	Current Use Value	Difference 1 - 2	Levy Rate	Additional Tax Due 3 x 4	Interest @ 1% Per Mo. From April 30th	Total Interest 5 x 6	Total Tax and Interest 5 + 7
1	1992	7,620	250	7,370	11.38270	83.89	16%	13.42	97.31
2	1991	6,350	250	6,100	11.08378	67.61	28%	18.93	86.54
3	1990	2,500	200	2,300	11.15365	25.65	40%	10.26	35.91
4	1989	2,500	200	2,300	11.56467	26.60	52%	13.83	40.43
5									
6									
7									

## 4. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total of entries in Item 3, column 8)

= \$ 240.19

## 5. 20% Penalty (applicable only when classification is removed because of a change in use)

= \$ 52.04

## 6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5)

= \$ 312.23

## 7. Prorated tax and interest for current year (Items 1c and 2)

= \$ 57.46

## 8. Total additional tax, interest, and penalty (Items 6 plus 7) (Payable in full 30 days after the date the treasurer's statement is received)

= \$ 369.69

## 9. CALCULATION OF TAX FOR REMAINDER OF CURRENT YEAR

Proration Factor:

No. of days remaining after removal 137 + No. of days in year 365 = .37

a. Market Value \$ 7,620 x Levy Rate 11.90060 x Proration Factor .37 = \$ 33.55

b. Current Use Value \$ 250 x Levy Rate 11.90060 x Proration Factor .37 = \$ 1.10

c. Amount of Tax Due for remainder of current year (9a minus 9b) = \$ 32.45

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



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NOTE: No. 20% penalty is due on the current year tax.

03 10 16 0 0 05 0 00

Parcel No. \_\_\_\_\_ Date of removal 8/16/93

PAID

SEP 21 1993

Saundra Willing  
Treasurer

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FORM REV 64 0023-2 (8-91)

UNITED STATES POSTAL SERVICE

Official Business

Print your name, address and Zip Code here

GLENDIA J. KIMMEL  
SHAWANNA COUNTY ASSESSOR  
P.O. BOX 790  
STEVENSON, WA 98646

P 112 865 393

Receipt for  
Certified Mail

No Insurance Coverage Provided  
Do not use for International Mail  
(See Reverse)

Postage	\$ 2.29
Insurance	1.00
Registration	1.00
Return Receipt	2.29
Signature	
Date	
Postmark	

PS Form 3800, June 1991