

NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION
AND ADDITIONAL TAX CALCULATIONS

120006 Chapter 84.34 RCW

SKAMANIA

County

To Richard E. & Helen M. Grams
4518 NE 22nd Avenue
Vancouver, WA 98663
 Parcel No. 01 05 16 0 0 1800 00
 Legal Description The above mentioned parcel covered by Lien recorded in Book E Page 673

BOOK 144 PAGE 516

AUDITOR'S RECORDING NUMBER

(Record after the appeal period has expired) 30. WASH
SY Skamania Co

FILED FOR RECORD

Date of Removal 7/13/94 JU 14 3:22 PM '94

Date Treasurer Notified P. Slaney

Date Taxpayer Notified AUDITOR

CARY H. OLSON

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:

Owner's request

Change to a use resulting in disqualification

Notice of Continuance not signed

Property no longer qualifies under CH. 84.34 RCW

Exempt Owner

Other

(See specific reason)

— PENALTY 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 where 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) 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; or
 - (d) Official action by an agency of the State of Washington or by the county or city where the land is located disallowing the present use of such land; or
 - (e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
 - (f) Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108(5)(f)).
 - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm homesite value).

Cary H. Olson
County Assessor or Deputy

July 13, 1994
Date

CURRENT USE ASSESSMENT ADDITIONAL TAX STATEMENT

CURRENT USE ASSESSMENT ADDITIONAL TAX STATEMENT
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 used and taxes shall be allocated according to that part of the year to which each assessed valuation applied. **REASSESSMENT STATEMENT** **PAID**

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

Parcel No. 01 05 16 00 1800 COD Date of removal 7/13/1994

PAID

14 1994

Saundra Willing
Treasurer

1. PAYMENT AGREED OF CURRENT YEAR'S TAXES TO DATE OF REMOVAL.

No. of days in Current Use 194 + No. of days in year 365 = Pro rata Factor 53.33 (To Round to one decimal)

a. Market Value \$ 42,500 x Levy Rate 8.44747 x (Proration Factor) 359.02 = \$ 190.28
 b. Market Value \$ 1935 x Levy Rate 8.44747 x (Proration Factor) 16.35 = \$ 8.66
 c. Market Value \$ 1935 x Levy Rate 8.44747 x (Proration Factor) 181.60 = \$ 159.60

b. Current Use Value \$ 1,811.60
c. Amount of additional tax for current year (1a minus 1b)
2. CALCULATION OF CURRENT YEAR INTEREST (Interest is calculated from April 30th at 1% per month through the month

2. CALCULATION OF CURRENT YEAR INTEREST (Interest as calculated on date of removal) \$ 3,45

CALCULATION OF PRIOR YEAR'S TAX AND INTEREST (Interest is calculated at the rate of 1% per month from April 30th

3. CALCULATION OF PRIOR YEAR'S TAX AND INTEREST (Interest is calculated at the rate of 1% per month for each month 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	93	42,500	1792	40,708.8	63914	351.68	15%	52.35	404.43
2	92	22,900	1633	21,267.8	24356	175.32	27%	47.34	222.46
3	91	22,860	1544	21,316.7	96971	169.88	39%	66.25	236.13
4	90	22,860	1438	21,422.7	36879	157.85	51%	80.50	238.35
5	89	22,860	1438	21,422.7	27752	155.89	63%	98.21	254.10
6	88	22,860	1544	21,316.8	46731	130.49	75%	135.37	315.86
7	87	22,860	1704	21,156.8	25920	174.74	87%	152.02	326.76

AMOUNT OF TAX AND INTEREST (Total of entries in Item 3, column 8) = \$ 998.44

5.20% Penalty (applicable only when claimed) =\$ 2,347.13
5.20% of last year's tax, interest and penalty, Item 4 plus 5 =\$ 181.46

6. Total additional tax (prior year \$ 1,000, interest, and penalties) = \$ 187.00

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) \$ 2585.00

CALCULATION OF TAX FOR REMAINDER OF CURRENT YEAR

8. CALCULATION OF TAX FOR REMAINDER OF CURRENT YEAR

Proration Factor:

No. of days remaining after removal 171 + No. of days in year 365 = 194
350.02 - 168.74

Market Value \$ 42,500 x Levy Rate 8.44747 x Proration Factor 332.000 = \$ 7,67

b. Current Use Value \$ 1935 x Levy Rate \$ 44747 x Proration Factor 16.33 = \$ 161.07

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

Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.50.020.