

**NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION  
AND ADDITIONAL TAX CALCULATIONS**

Chapter 84.34 RCW

<b>122121</b>	<b>SKAMANIA</b>	<b>FILED FOR RECORD</b>	<b>AUDITOR'S RECORDING NUMBER</b>
		SKAMANIA CO., WASH.	(Record after the appeal period has elapsed)
To:	DALE W & TEDDI MIDLAND	BY SKA & ASSOCIATES	<b>BOOK 149 PAGE 425</b>
	MP 0.11L STEPHENS ROAD	15	Date of Removal <u>4/20/1995</u>
	STEVENSON, WA 98648	2-38 PH 33	Date Treasurer Notified _____
Parcel No.	03 07 36 1 0 0201 00	AUDITION	Date Taxpayer Notified _____
Legal Description		10 Acres in the abdWA/Verdicted604cel covered by lien recorded at Book G Page 300	

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 Agriculture

is being removed for the following reason:

Owner's request

SHAMANIA COUNTY  
TREASURER'S OFFICE

PAID

APR 21 1995

Notice of Continuance not signed

Exempt Owner

Change to a use resulting in disqualification

Property no longer qualifies under CH. 84.34 RCW

Other \_\_\_\_\_

(State specific reason)

Saundra Whiting

REMOVAL AND APPEAL

The property owner may appeal the tax 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) 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 84.04.110 (see RCW 84.34.105(5)(f)).
  - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm homestead value).

*Howard DePoye*  
County Assessor C.P.A.C.

*April 22, 1995*

Date

Reg. Notes

Federal

State

Printed

Mailed

# CURRENT USE ASSESSMENT ADDITIONAL TAX STATEMENT

**RCW 84.34.108(3) . . .** The owner 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 liquid and taxes 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.

**BOOK 149 PAGE 426**

**Parcel No. 03 07 36 1 0 020100 Date of removal 4/20/1995**

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

No. of days in Current Use	110	+	No. of days in year	365	=	Proration Factor	.30
(No days in and 100)							
a. Market Value \$	40,000	x Levy Rate	9.92967	x (Proration Factor)	397.10	= \$	119.16
b. Current Use Value \$	1,170	x Levy Rate	9.92967	x (Proration Factor)	11.62	= \$	3.49

c. Amount of additional tax for current year (1a minus 1b)

Amount of tax from 1c \$	115.67	x Interest Rate	0	= \$	0
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**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 @ % Per Mo. from April 30th	Total Interest 5 x 6	Total Tax and Interest 5 + 7
1	1994	40,000	1080	38,920	9.76348	380.78	13%	45.69	426.47
2	1993	40,000	1000	39,000	9.99266	389.71	24%	93.53	483.24
3	1992	35,000	910	34,090	9.55365	325.69	36%	117.35	442.74
4	1991	25,000	860	24,140	9.20597	222.23	48%	106.67	328.90
5	1990	25,000	800	24,200	8.30322	202.88	60%	121.73	324.61
6	1989	25,000	800	24,200	8.28166	200.41	72%	144.30	344.71
7	1988	25,000	860	24,140	9.43912	229.07	84%	173.43	402.49

4. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total of entries in Item 3, column 5)	= \$	2,773.36
5. 20% Penalty (applicable only when classification is removed because of a change in use)	= \$	554.72
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5)	= \$	3,328.83
7. Prorated tax and interest for current year (Items 1c and 2)	= \$	115.67
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)	= \$	3,444.50

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

Proration Factor:

No. of days remaining after removal	255	+	No. of days in year	365	=	.70	
a. Market Value \$	40,000	x Levy Rate	9.92967	x Proration Factor	397.19	= \$	278.01
b. Current Use Value \$	1,170	x Levy Rate	9.92967	x Proration Factor	11.62	= \$	8.13
c. Amount of Tax Due for remainder of current year (9a minus 9b)						= \$	269.90

Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.36.020.