

**NOTICE OF REMOVAL OF  
CURRENT USE CLASSIFICATION  
AND ADDITIONAL TAX CALCULATIONS  
CHAPTER 84.34 RCW**

TO ROBERT M BROWN  
2541 SW MONTGOMERY  
PORTLAND, OR 97201

PARCEL NO. 02 05 33 0 0 2900 (V)

**125147**

**AUDITOR'S RECORDING NUMBER**

(Record after the appeal period has expired)

Date of Removal 4/02/1996

Date of Treasurer Notified 4/02/1996

Date Taxpayer Notified \_\_\_\_\_

**BOOK 156 PAGE 906**

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY Skala Assessor

APR 29 12 45 PM '96

O. Lawry  
AUDITOR  
GARY M. OLSON

**LEGAL DESCRIPTION: 3 ACRES IN ABOVE MENTIONED PARCEL USED FOR AIF/STRIP COVERED BY LIEN RECORDED AT BOOK E PAGE 522** (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:

☐ Owner's request

☐ 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)

**- 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 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 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 84.04.130 (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 homestead value).

Gary M. Olson  
County Assessor or Deputy

(See Reverse Side for Current Use Assessment Additional Tax Statement)

4-2-96  
Date

Registered ☒  
Indexed, Dir ☒  
Indirect ☒  
Filed ☒  
Mailed ☒

**BOOK 156 PAGE 907**  
**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 the current use classification. Both the assessed valuation before and after removal of classification shall be listed 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.

PARCEL NUMBER 02 05 33 0 0 2900 00

DATE OF REMOVAL 4/02/1996

SKAMANIA COUNTY  
 TREASURER'S OFFICE  
 APR 26 1996  
 Sandra Willing  
 Treasurer

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

Number of days in Current Use 93 + Number of Days in Year 366 = Proration Factor .25  
 (To Items 1a and 1b)

a. Market Value \$ 11,590 x Levy Rate 13.11938 x (Proration Factor) = 152.05 = \$ 38.01

b. Current Use Value \$ 1,050 x Levy Rate 13.11938 x (Proration Factor) = 13.78 = \$ 3.45

c. Amount of additional tax for current year (1a minus 1b) = \$ 34.56

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

Amount of tax from 1c \$ 34.56 x Interest Rate 0 = \$ 0

**3. CALCULATION OF PRIOR YEAR'S TAX AND INTEREST** (Interest is calculated at the rate of 1% per month from April 30th of the 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	95	7,875	1,050	6,825	14.14252	96.52	12%	11.58	108.10
2	94	7,875	1,050	6,825	12.60674	86.04	24%	20.65	106.69
3	93	7,875	750	7,125	13.22710	94.24	36%	33.93	128.17
4	92	6,570	750	5,820	13.00813	75.71	48%	36.34	112.05
5	91	6,000	600	5,400	13.29683	71.80	60%	43.08	114.88
6	90	6,000	600	5,400	11.98487	64.72	72%	46.60	111.32
7	89	6,000	600	5,400	12.78871	69.05	84%	58.00	127.05

4. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total of entries in Item 3, Column 8) = \$ 808.26

5. 20% Penalty (applicable only when classification is removed because of a change in use) = \$ 161.65

6. Total additional tax (prior year's tax, interest, an penalty, Items 4 plus 5) = \$ 969.91

7. Prorated tax and interest for current year (Items 1c and 2) = \$ 34.56

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) = \$ 1004.47

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

Proration Factor:

No. of days remaining after removal 273 + No. of days in year 366 = .75

a. Market Value \$ 11,590 x Levy Rate 13.11938 x Proration Factor 152.05 = \$ 114.04

b. Current Use Value \$ 1,050 x Levy Rate 13.11938 x Proration Factor 13.78 = \$ 10.39

c. Amount of Tax Due for remainder of current year (9a minus 9b) = \$ 103.71

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