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BOOK 163 PAGE 523

When Recorded Return to:

Skamania County Assessor's Office  
 Gary H. Martin, Assessor  
 P O Box 790  
 Stevenson, WA 98648

FILED FOR RECORD  
 SKAMANIA COUNTY, WASH  
 BY *Assessor*

Mar 19 4 55 PM '97  
*G. Olson*  
 AUDITOR  
 GARY M. OLSON

**NOTICE OF REQUEST TO WITHDRAW  
 CURRENT USE ASSESSMENT CLASSIFICATION  
 CHAPTER 84.34 RCW  
 SKAMANIA COUNTY**

Grantor(s) SKAMANIA COUNTY  
 Grantee(s) RAMONA A BENNETT  
 Legal Description 18.44 ACRES S $\frac{1}{2}$  - NW $\frac{1}{4}$  - NW $\frac{1}{4}$   
 \_\_\_\_\_  
 \_\_\_\_\_

Assessor's Property Tax Parcel or Account Number 02 05 31 2 0 0700 00  
 Reference Numbers of Documents Assigned or Released BK 108/PG 576

To SKAMANIA County Assessor

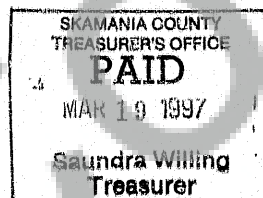
I, RAMONA A BENNETT hereby request withdrawal of current use classification under Chapter 84.34 RCW from the following described property. Said property is presently classified as:

- ☐ Open Space Land  
☒ Farm and Agricultural Land  
☐ Timber Land

This request for withdrawal includes:

- ☒ All  
☐ Part of the classified land area

Legal description if portion of area is to be withdrawn \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



Registered \_\_\_\_\_  
 Indexed, Dir \_\_\_\_\_  
 Indirect \_\_\_\_\_  
 Filmed \_\_\_\_\_  
 Mailed \_\_\_\_\_



I acknowledge that I am aware of the additional tax liability that will be imposed when classification is withdrawn from the previously described land.

1. Land that is classified for a minimum of 10 years shall pay an additional tax consisting of an amount equal to the difference between the tax levied on the current use value and the tax that would have been levied on the true and fair value plus interest at the same statutory rate charged on delinquent property taxes for the last seven years.
2. Land whose classification is removed because of a change to a nonconforming use, or whose classification is removed prior to the minimum 10 year period, or for failure to comply with two year notice of withdrawal, shall be liable to pay the additional tax described in Item 1 above, plus a penalty equal to 20% of the additional tax. The additional tax and penalty shall be paid for a maximum of seven years.
3. The additional tax and penalty shall not be imposed if removal of classification resulted solely from:
  - a. Transfer to a governmental entity in exchange for other land located within the State of Washington.
  - 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.
  - 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.
  - 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.
  - 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).

RAMONA A BENNETT  
Property Owner

252 BAARS HOLLOW ROAD  
Address

WASHOUGAL, WA 98671  
City, State, Zip

*Ramona A. Bennett*

*252 Baars Hollow Rd. Washougal, WA*

*Feb 14, 1997*  
Date

NOTICE: Within seven days, the county assessor shall transmit one copy of this notice to the granting authority which originally approved the application.



## 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 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 No. 02 05 31 2 0 0700 00

Date of Removal FEBRUARY 14, 1997

## 1. Calculation of Current Year's Taxes to Date of Removal

		<u>45</u>		+	<u>365</u>		=	<u>.12</u>
		No. of days in Current Use			No. of days in year			Proration Factor (To items 1a and 1b)
a.	\$ 73,500	X	13.55134	X	996.02	=	\$	119.52
		Market Value			Levy Rate			Proration Factor
b.	\$ 6,450	X	13.55134	X	87.40	=	\$	10.49
		Current Use Value			Levy Rate			Proration Factor
c.	Amount of additional tax for current year (subtract 1b from 1a).....							\$ 109.03

## 2. Calculation of Current Year Interest (Interest is calculated from April 30th at 1% per month through the month of removal)

109.03	X	0	=	\$ .00
Amount of tax from 1c		Interest Rate		

## 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):

No. of Years	Tax Year	Market Value (1)	Current Use Value (2)	Difference 1-2 (3)	Levy Rate (4)	Additional Tax Due 3-4 (5)
1	1996	73,500	6,450	67,050	13.11938	879.66
2	1995	52,400	6,450	45,950	14.14252	649.85
3	1994	54,000	6,650	47,350	12.50674	596.93
4	1993	54,000	4,800	49,200	13.22710	650.77
5	1992	41,800	4,750	37,050	13.00813	481.95
6	1991	38,000	3,800	34,200	13.29683	454.76
7	1990	38,000	3,800	34,200	11.98487	409.88

No. of Years	Additional Tax Due 3-4 (5)	Interest @ 1% Per Month From Apr/30 (6)	Total Interest 5+6 (7)	Total Tax and Interest 5+7 (8)
1	879.66	10%	87.97	\$ 967.63
2	649.85	22%	142.97	\$ 792.82
3	596.93	34%	202.91	\$ 799.84
4	650.77	46%	299.35	\$ 950.12
5	481.95	58%	279.53	\$ 761.48
6	454.76	70%	318.33	\$ 773.09
7	409.88	82%	336.10	\$ 745.98



4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 8) = \$ 5791.01

5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 1158.20

6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 6949.21

7. Prorated tax and interest for current year (Items 1c and 2) = \$ 0

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) = \$ 6949.21

9. Calculation of Tax for Remainder of Current Year.  
Proration Factor:

$$\frac{320}{\text{No. of days remaining after removal}} + \frac{365}{\text{No. of days in year}} = \underline{.83}$$

a. 
$$\frac{\$ 73,500}{\text{Market Value}} \times \frac{13.55134}{\text{Levy Rate}} \times \frac{996.02}{\text{Proration Factor}} = \$ \underline{876.50}$$

b. 
$$\frac{\$ 6,450}{\text{Current Use Value}} \times \frac{13.55134}{\text{Levy Rate}} \times \frac{87.40}{\text{Proration Factor}} = \$ \underline{76.91}$$

c. Amount of tax due for remainder of current year (9a minus 9b) = \$ 799.59

d. 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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