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BOOK 165 PAGE 428

When Recorded Return to:

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

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY Assessor

MAY 20 2 57 PM '97

*Palasny*  
AUDITOR  
GARY M. OLSON

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

SKAMANIA COUNTY

Grantor(s) SKAMANIA COUNTY

Grantee(s) WILLIAM G FISHER

Legal Description 1 Acre in the S $\frac{1}{4}$  - NE $\frac{1}{4}$  of Section 22 Township 4N Range 9E;  
E of Oklahoma Road and N of Gravel Creek

Assessor's Property Tax Parcel or Account Number 04 09 22 1 0 0102 00

Reference Numbers of Documents Assigned or Released BK F/PG 25 (BK 108/PG 590)

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

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

SKAMANIA COUNTY  
TREASURER'S OFFICE  
PAID  
MAY 19 1997  
Saundra Willing  
Treasurer

is being removed for the following reason:

- Owner's request
- Property no longer qualifies under CH. 84.34 RCW
- Change to a use resulting in disqualification
- Exempt Owner
- Notice of Continuance not signed
- Other \_\_\_\_\_

(state specific reason)

REV 64 0023-1 (01-14-97)

Registered   
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### 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 have 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 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).

Sharon D. Byrne  
County Assessor or Deputy

5/12/97  
Date



**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. 04 09 22 1 0 0102 00 Date of Removal May 12, 1997

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

	<u>132</u>	+	<u>365</u>	=	<u>366</u>	
	No. of days in Current Use		No. of days in year		Proration Factor	(To items 1a and 1b)
a.	\$ <u>4,500</u>	X	<u>8.70525</u>	X	<u>39.17</u>	= \$ <u>14.10</u>
	Market Value		Levy Rate		Proration Factor	
b.	\$ <u>145</u>	X	<u>8.70525</u>	X	<u>1.26</u>	= \$ <u>.45</u>
	Current Use Value		Levy Rate		Proration Factor	
c.	Amount of additional tax for current year (subtract 1b from 1a).....					= \$ <u>13.65</u>

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

<u>13.65</u>	X	<u>1%</u>	=	<u>.14</u>
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 (5)
1	1996	4,500	132	4368	8.47059	37.00
2	1995	2,500	120	2380	8.57385	20.41
3	1994	2,500	111	2389	8.44747	20.18
4	1993	2,200	103	2097	8.63514	18.12
5	1992	2,000	94	1906	8.24356	15.71
6	1991	2,000	89	1911	7.96971	15.23
7	1990	1,500	83	1417	7.36879	10.44

No. of Years	Additional Tax Due 31-4 (5)	Interest @ 1% Per Month From April 30 (6)	Total Interest 31-6 (7)	Total Tax and Interest 31-7 (8)
1	37.00	13%	4.81	\$ 41.81
2	20.41	25%	5.10	\$ 25.51
3	20.18	37%	7.47	\$ 27.65
4	18.12	49%	8.88	\$ 27.00
5	15.71	61%	9.58	\$ 25.29
6	15.23	73%	11.12	\$ 26.35
7	10.44	85%	8.87	\$ 19.31



4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 8) = \$ 192.92
5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 28.58
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 221.50
7. Prorated tax and interest for current year (Items 1c and 2) = \$ 13.79
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). = \$ 245.29

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

	233	+	365	=	<u>.64</u>
	No. of days remaining after removal		No. of days in year		
a.	\$ 4,500	X	8.70525	X	39.17
	Market Value		Levy Rate		Proration Factor
				=	\$ 25.07
b.	\$ 145	X	8.70525	X	1.26
	Current Use Value		Levy Rate		Proration Factor
				=	\$ .81
c.	Amount of tax due for remainder of current year (9a minus 9b) .....				= \$ <u>24.26</u>

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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When Recorded Return to:  
Skamania County Assessor  
Courthouse  
Stevenson Wa 98648

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

SKAMANIA COUNTY

Grantor(s) Skamania County  
Grantee(s) KEITH E. AND JETTI TEROU  
Legal Description 1 acre in the S1/2-ne1/4-ne1/4 of Section 22  
Township 4 N Range 9 E, E of Oklahoma Road and N of  
Gravel Creek.

Assessor's Property Tax Parcel or Account Number 04 09 22 1 0 0102 00  
Reference Numbers of Documents Assigned or Released Book F Page 25  
Book 108 Page 590

To Skamania County Assessor

I, KEITH E. AND JETTI TEROU 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 See attached map

RECEIVED

MAY 12 1997

Skamania County Assessor



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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).

Paul E. King  
Property Owner

187 SE 15th St.  
Address

Vancouver WA. 98683      5-10-97  
City, State, Zip      Date

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

REV 64 0027-2 (01-06-97)

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call 1-800-451-7985.



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