

128503

BOOK 166 PAGE 578

When Recorded Return to: \_\_\_\_\_

Skamania County Assessor's Office  
Gary H. Martin, Assessor  
P O Box 790  
Stevenson, WA 98646

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY Assessor

JUN 26 3 18 PM '97  
P. Lawry  
AUDITOR  
MARY 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) HOWARD E SOOTER  
Legal Description 20 ACRES A PORTION OF THE NW 1/4 OF THE NE 1/4 OF SECTION 22  
TOWNSHIP 3 N RANGE 10 E WM

Assessor's Property Tax Parcel or Account Number 03 10 22 0 0 0190 00  
Reference Numbers of Documents Assigned or Released BOOK 105/PAGE 289

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

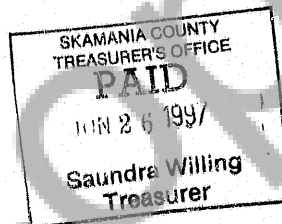
- ☐ Open Space Land  
☐ Timber Land  
☒ Farm and Agricultural Land

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 a disqualification  
☐ Exempt Owner  
☐ Notice of Continuance not signed  
☐ Other \_\_\_\_\_

(state specific reason)

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



Indexed ☒  
Indirect ☒  
Filmed ☒  
Mailed ☒



## 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 homestead value).

Sharon L. Dobson  
County Assessor or Deputy

6/14/97  
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. 03 10 22 0 0 0190 00 Date of Removal 6/4/1997

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

<u>155</u>		+		<u>365</u>		=		<u>.42</u>	
No. of days in Current Use				No. of days in year				Proration Factor (To Items 1a and 1b)	
a.	\$ 77,000	X	12.56854	X	967.78	=	\$	406.47	
	Market Value		Levy Rate		Proration Factor				
b.	\$ 7,000	X	12.56854	X	87.98	=	\$	36.95	
	Current Use Value		Levy Rate		Proration Factor				
c.	Amount of additional tax for current year (subtract 1b from 1a).....							=	\$ 369.52

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

<u>369.52</u>	x	<u>2%</u>	=	\$ <u>7.39</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 3 x 4 (5)
1	1996	77,000	7,000	70,000	11.49147	804.41
2	1995	77,000	7,000	70,000	12.33894	863.72
3	1994	77,000	7,000	70,000	12.56609	879.63
4	1993	77,000	5,000	72,000	12.34462	888.82
5	1992	114,500	5,000	109,500	11.80457	1292.60
6	1991	85,000	5,000	80,000	11.51728	921.38
7	1990	40,000	4,000	36,000	11.70541	421.39

No. of Years	Additional Tax Due 3 x 4 (5)	Interest @ 1% Per Month From April 30 (6)	Total Interest 5 x 6 (7)	Total Tax and Interest 5 + 7 (8)
1	804.41	14%	112.62	\$ 917.03
2	863.72	26%	224.57	\$ 1088.29
3	879.63	38%	334.26	\$ 1213.89
4	888.82	50%	444.41	\$ 1333.23
5	1,292.60	62%	801.41	\$ 2094.01
6	921.38	74%	681.82	\$ 1,603.20
7	421.39	86%	362.40	\$ 783.79



4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 8) = \$ 9033.44
5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 1806.69
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 10,840.13
7. Prorated tax and interest for current year (Items 1c and 2) = \$ 376.91
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) = \$ 11,217.04

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

210		+		365		=		58	
No. of days remaining after removal				No. of days in year					
a. \$ 77,000	X	12.56854	X	967.78	=	\$	561.31		
Market Value		Levy Rate		Proration Factor					
b. \$ 7,000	X	12.56854	X	87.98	=	\$	51.03		
Current Use Value		Levy Rate		Proration Factor					
c. Amount of tax due for remainder of current year (9a minus 9b)							=	\$	510.28

d. Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.026.