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BOOK 176 PAGE 288

When Recorded Return to:

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY Ska. Co Assessor

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

APR 28 10 29 AM '98

SKAMANIA COUNTY  
TREASURER'S OFFICE  
*Olson*  
**PAID** GARY H. OLSON  
APR 27 1998  
Saundra Wining  
Treasurer

**COUNTY ASSESSOR'S NOTICE OF REMOVAL FROM**  
 CLASSIFIED OR  DESIGNATED FOREST LAND

Grantor(s) SKAMANIA COUNTY  
Grantee(s) RAND ENID DOLORIS  
Legal Description 6 ACRES IN NW 1/4 - SE 1/4 of SECTION 33-TOWNSHIP 2N-RANGE 5E

Assessor's Property Tax Parcel or Account Number PART OF 02-05-33-0-0-2500-00  
Reference Numbers of Documents Assigned or Released BK 163/PG 795

You are hereby notified that the above described property has been removed from classified or designated forest land as of 4 / 20 / 1998. The land no longer meets the definition and/or provisions of forest land as follows:

RCW 84.33.120 (5) (a) Receipt of Notice from owner to remove such land from classification as forest land.

This removal shall be effective for the assessment year beginning January 1, 1999

**STATEMENT OF COMPENSATING TAX**  
(RCW 84.33.120, 130, 140)

The compensating tax has been assessed based upon the following:

True & Fair Value of Land at Time of Removal	Less	Classified or Designated Value at Time of Removal	Multiplied By	Last Levy Rate Extended Against Land	Multiplied By	Years*	Equals	Compensating Tax
\$ 24,000	-	\$ 1,188	X	\$ 13.42732	X	2	=	\$ 512.60
Recording Fee								\$ 13.00
Total Amount Due								\$ 625.60

19 99 Assessment Year for 19 98 Tax Collection

\*Number of years in classification or designation, not to exceed 10.

The compensating tax is due and payable to the County Treasurer 30 days from the date of this notice. The tax shall become a lien on the land and shall be subject to foreclosure as provided in RCW 84.64.050.

You may apply for classification as either Open Space Land, Farm and Agricultural Land or Timber Land under RCW 84.34. If the application is received within 30 days of this notice, no compensating tax would be due until the application is denied, or, if approved, the property is later removed from Open Space under RCW 84.34.108.

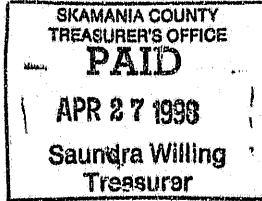
Date of Notice: APRIL 21, 1998

Date Payment Due: MAY 21, 1998

County Assessor: *Gary H. Martin*

When Recorded Return to:

Skamania County  
P O Box 790  
Stevenson, WA 98648



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

SKAMANIA COUNTY

Grantor(s) SKAMANIA COUNTY

Grantee(s) RAND ENID DOLORIS

Legal Description 6 ACRES IN THE NW1/4-SE1/4 OF SECTION 33 TOWNSHIP 2N  
RANGE 5E SEE ATTACHED

Assessor's Property Tax Parcel or Account Number PART OF 02-05-33-0-0-2500-00

Reference Numbers of documents Assigned or Released Book 163 / Page 795

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 disqualification
- Exempt Owner
- Notice of Continuance not signed
- 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 year 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 with 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 organization qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108 (5)(f)).
  - g) Removal of land classified as far and agricultural land under RCW 84.34.020 (2)(d) (farm homestead value).

*Larry E. Martin*  
County Assessor or Deputy

4-21-98  
Date

(See Next page for Current Use Assessment Additional Tax Statement)

**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 33 0 0 2500 00 Date of Removal APRIL 20, 1998

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

	No. of days in Current Use	÷	No. of days in year	=	<u>N/A</u> Proration Factor (To Items 1a and 1b)	
a.	\$ <u>                    </u> X		X	=	<u>                    </u>	
	Market Value		Levy Rate		Proration Factor	
b.	\$ <u>                    </u> X		X	=	<u>                    </u>	
	Current Use Value		Levy Rate		Proration Factor	
c.	Amount of additional tax for current year (subtract 1b from 1a).....				=	<u>0</u>

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

                     X                      = 0

Amount of tax from 1c Interest Rate

**HAS TRANSFERRED TO DESIGNATED TIMBER LAND**

**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 3x4 (5)
1	1997	15,000	2,100	12,900	13.55134	174.81
2	1996	15,000	2,100	12,900	13.11938	169.24
3	1995	10,800	2,100	8,700	14.14252	123.04
4	1994	10,800	2,100	8,700	12.60674	109.68
5	1993	10,800	1,500	9,300	13.22710	123.01
6	1992	9,900	1,500	8,400	13.00813	109.27
7	1991	9,000	1,200	7,800	13.29683	103.72

No. of Years	Additional Tax Due 3x4 (5)	Interest @ 1% Per Month From April 30 (6)	Total Interest 5x6 (7)	Total Tax and Interest 5+7 (8)
1	174.81	12 %	\$ 20.98	\$ 195.79
2	169.24	24 %	\$ 40.62	\$ 209.86
3	123.04	36 %	\$ 44.29	\$ 167.33
4	109.68	48 %	\$ 52.65	\$ 162.33
5	123.01	60 %	\$ 73.81	\$ 196.82
6	109.27	72 %	\$ 78.67	\$ 187.94
7	103.72	84 %	\$ 87.12	\$ 190.84

- 4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 8) = \$ 1310.91
- 5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 262.18
- 6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 1573.09
- 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). = \$ 1573.09

9. Calculation of Tax for Remainder of Current Year.

Proration Factor:

$$\frac{\text{No. of days remaining after removal}}{\text{No. of days in year}} + \frac{\text{No. of days in year}}{\text{No. of days in year}} = \text{N/A}$$

a.  $\frac{\$ \text{Market Value}}{\text{Market Value}} \times \frac{\text{Levy Rate}}{\text{Levy Rate}} \times \frac{\text{Proration Factor}}{\text{Proration Factor}} = \underline{\hspace{2cm}}$

b.  $\frac{\$ \text{Current Use Value}}{\text{Current Use Value}} \times \frac{\text{Levy Rate}}{\text{Levy Rate}} \times \frac{\text{Proration Factor}}{\text{Proration Factor}} = \underline{\hspace{2cm}}$

c. Amount of tax due for remainder of current year (9a minus 9b) ..... = 0

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



## HAGEDORN, INC.

1924 Broadway, Suite B • Vancouver, WA 98663  
(360) 696-4428 • (503) 283-6778 • FAX (360) 694-8934

January 7, 1998

**LEGAL DESCRIPTION  
FOR  
ENID DOLORIO RAND**

**6 ACRE PARCEL TO BE REMOVED FROM CURRENT USE:**

A portion of the Northwest quarter of the Southeast quarter of Section 33, Township 2 North, Range 5 East, W. 10th Meridian, Skamania County, Washington, described as follows:

BEGINNING at a 3/4 inch iron pipe marking the center of Section 33, as shown in Book 1 of Surveys at page 234, Skamania County Auditor's Records; thence South  $89^{\circ} 42' 40''$  East, along the North line of the Southeast quarter of Section 33, for a distance of 744.67 feet to the TRUE POINT OF BEGINNING; thence continuing South  $89^{\circ} 42' 40''$  East, 530.00 feet to the Northwest corner of Lot 2 of the "Robert Rand Short Plat" as shown in Book 3 of Short Plats, page 294, Skamania County Auditor's Records, thence South  $01^{\circ} 00' 00''$  West, along the West line of said Lot 2, for a distance of 593.95 feet to a 1/2 inch iron rod at the Northeast corner of Lot 1 (Short Plat 3-294); thence South  $87^{\circ} 51' 33''$  West, for a distance of 338.09 feet to a 1/2 inch iron rod at the most Northerly Northwest corner of Lot 1 (Short Plat 3-294); thence North  $16^{\circ} 36' 55''$  West, 635.70 feet to the TRUE POINT OF BEGINNING.

TOGETHER WITH AND SUBJECT TO easements and restrictions of record.

LD-1998\RAND-6.dls