

132154

BOOK 179 PAGE 150

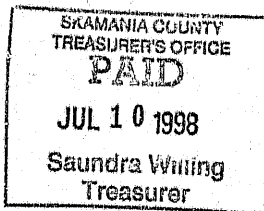
When Recorded Return to:

Skamania County
P O Box 790
Stevenson, WA 98648

FILED FOR RECORD
SKAMANIA CO. WASH
BY Ska Co Assessor

JUL 10 4 20 PM '98

P. Olson
AUDITOR
GARY M. OLSON



COUNTY ASSESSOR'S NOTICE OF REMOVAL FROM [] Classified OR [] Designated Forest Land

Grantor(s) SKAMANIA COUNTYGrantee(s) LENORE R HENDERSON TRUSTEELegal Description W 1/2 - NW 1/4 - SE 1/4 - NE 1/4 OF SECTION 22 TOWNSHIP 4N RANGE 9EAssessor's Property Tax Parcel or Account Number PART OF 04-09-22-1-0-0400-00Reference Numbers of documents Assigned or Released PARTIAL Book 147 / Page 684 BK FPG 24

You are hereby notified that the above described property has been removed from classified or designated forest land as of 6 / 22 / 98. 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, 19 N/A.

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
\$ 25,750	-	\$ 805	X	\$ 8.80125	X	7	=	\$ 1,536.85
19 <u> </u> Assessment Year for 19 <u> </u> Tax Collection								Recording Fee \$ 15.00
								Total Amount Due \$ 1,551.85

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

The compensating tax is due and payable to 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 94.34. If the application is received within 30 days of this notice, no compensating tax would be due until the applications denied, or if approved, the property is later removed from Open Space under RCW 84.34.108.

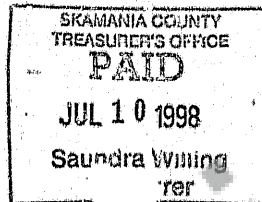
Date of Notice: JUNE 22, 1998Date Payment Due: JULY 22, 1998

County Assessor:

REV 620047-1(01-08-97)

When Recorded Return to:

Skamania County Assessor
 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) LENORE R HENDERSON TRUSTEE

Legal Description W 1/4 - NW 1/4 - SE 1/4 - NE 1/4 OF SECTION 22 TOWNSHIP 4N RANGE 9E

Assessor's Property Tax Parcel or Account Number Par of 04 - 09 - 22 - 1 - 0 - 0400 - 00

Reference Numbers of documents Assigned or Released PARTIAL BK 147/PG 684 BK F/PG 24

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 - Converted to Home Site
☐ 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 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 organization qualified under RCW 84.34.210 and 84.04.180 (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).

Gary H. Moore
County Assessor or Deputy

June 22, 1998
Date

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

CURRENT USE ASSESSMENT ADDITIONAL TAX STATEMENT

RCW 84.34.103(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 0400 00

Date of Removal JUNE 22, 1998

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

	<u>173</u>		<u>365</u>		<u>47</u>
	No. of days in Current Use		No. of days in year		Proration Factor (To items 1a and 1b)
a.	\$ <u>25,750</u>	X	<u>8.80125</u>	X	<u>226.63</u>
	Market Value		Levy Rate		Proration Factor
					<u>106.52</u>
b.	\$ <u>765</u>	X	<u>8.80125</u>	X	<u>6.73</u>
	Current Use Value		Levy Rate		Proration Factor
					<u>5.16</u>
c.	Amount of additional tax for current year (subtract 1b from 1a).....				<u>103.36</u>

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

<u>103.36</u>	X	<u>2%</u>	=	<u>2.07</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 3x4 (5)
1	1997	22,400	725	21,675	8.70525	188.69
2	1996	12,500	660	11,840	8.47059	100.29
3						
4						
5						
6						
7						

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	188.69	14 %	\$ 26.42	\$ 215.11
2	100.29	26 %	\$ 26.08	\$ 126.37
3		%	\$	\$
4		%	\$	\$
5		%	\$	\$
6		%	\$	\$
7		%	\$	\$

4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 18) = \$ 341.28

5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 68.30

6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 409.78

7. Prorated tax and interest for current year (Items 1c and 2) = \$ 105.43

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). = \$ 515.21

9. Calculation of Tax for Remainder of Current Year.

Proration Factor:

$$\frac{192}{\text{No. of days remaining after removal}} \times \frac{365}{\text{No. of days in year}} = \underline{\underline{.53}}$$

a.
$$\frac{\$ 25,750}{\text{Market Value}} \times \frac{8.80125}{\text{Levy Rate}} \times \frac{226.63}{\text{Proration Factor}} = \underline{\underline{120.11}}$$

b.
$$\frac{\$ 765}{\text{Current Use Value}} \times \frac{8.80125}{\text{Levy Rate}} \times \frac{6.73}{\text{Proration Factor}} = \underline{\underline{4.57}}$$

c. Amount of tax due for remainder of current year (9a minus 9b) = 116.54

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

When Recorded Return to:

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

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

Skamania COUNTY

Grantor(s) Skamania County
 Grantee(s) LENDRE A HENDERSON TRUSTEE
 Legal Description W1/2 - NW1/4 - SE1/4 - NE1/4 SECTION 22
TOWNSHIP 4 N RANGE 9 E

Assessor's Property Tax Parcel or Account Number 04 0922 10 0400 00
 Reference Numbers of Documents Assigned or Released Book 147 Pg 684
F 24

To Skamania County Assessor

I, LENDRE HENDERSON 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 LOT 2 Map
Attached (5 ACRES)

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 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 similar 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 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).

Property Owner

Address

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.

