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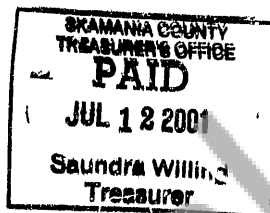
BOOK 212 PAGE 358

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY Assessor

When Recorded Return to:

Skamania County Assessor  
P O Box 790  
Stevenson, WA 98648

JUL 16 9 15 AM '01

Auditor  
GARY M. OLSON

## COUNTY ASSESSOR'S NOTICE OF REMOVAL FROM

☒ Classified OR ☐ Designated Forest Land

Grantor(s) SKAMANIA COUNTY  
 Grantee(s) LYONS BILLY D & OTTIS HOLWEGNER  
 Legal Description 2 acres being a portion of the S 1/4 - SE 1/4 lying S of Wind River Hwy and Northerly of Wind River in Section 15, Township 4N, Range 7E

Assessor's Property Tax Parcel or Account Number 04-07-15-0-0-0501-00  
 Reference Numbers of documents Assigned or Released Book E / Page 254  
 You are hereby notified that the above described property has been removed from classified or designated forest land as of N/A. The land no longer meets the definition and/or provisions of forest land as follows:  
N/A See Current Use Removal

This removal shall be effective for the assessment year beginning January 1, N/A

## STATEMENT OF COMPENSATING TAX

(RCW 84.88.120, 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 |
|--|------|---|---------------|--------------------------------------|---------------|--------|--------|------------------|
| \$ 43,200                                    | -    | \$ 1,386  | x             | \$ 9.40650                           | =             | 2      | =      | \$ 786.64        |
| Recording Fee                                |      |   |               |                                      |               |        |        | \$ 12.00         |
| Total Amount Due                             |      |   |               |                                      |               |        |        | \$ 798.64        |

Assessment Year for \_\_\_\_\_ Tax Collection

\* 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 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.

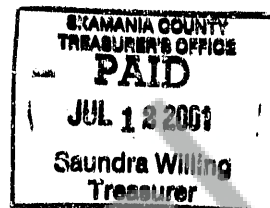
Date of Notice: May 16, 2001Date Payment Due: June 15, 2001

County Assessor:

Rev 620047-1(1/3/2000) (FORMS-2000-Notice-Remov-Class-Des)

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) LYONS, BILLY D & OTIS HOLWEGNER  
 Legal Description 2 acres being a portion of the E 1/4 - SE 1/4 lying S of Wind River Hwy and Northerly of  
Wind River in Section 15, Township 4N, Range 7E  
 Assessor's Property Tax Parcel or Account Number 04-07-15-0-0-0561-00  
 Reference Numbers of documents Assigned or Released Book 132/ Page 647 & Book E/ Page 954

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 Management Plan has not been followed  
 (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
  - 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 homesite value).
  - h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
  - i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
  - j) The creation, sale, or transfer of fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

Gary H. Martin  
County Assessor or Deputy

May 16, 2001  
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. 04-07-15-0-0-0501-00 Date of Removal May 16, 2001

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

|  |   |                             |                                   |                                   |   |                  |
|--|---|-----------------------------|-----------------------------------|-----------------------------------|---|------------------|
| <u>136</u><br>No. of days in Current Use                                 |   | +                           | <u>365</u><br>No. of days in year |                                   | = | <u>37</u>        |
| a. \$ <u>43,200</u><br>Market Value                                      | X | <u>9.40650</u><br>Levy Rate | X                                 | <u>.40636</u><br>Proration Factor | = | \$ <u>150.36</u> |
| b. \$ <u>1,449</u><br>Current Use Value                                  | X | <u>9.40650</u><br>Levy Rate | X                                 | <u>13.63</u><br>Proration Factor  | = | \$ <u>5.04</u>   |
| c. Amount of additional tax for current year (subtract 1b from 1a) ..... |   |                             |                                   |                                   | = | \$ <u>145.31</u> |

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

|  |   |                            |   |                |
|--|---|----------------------------|---|----------------|
| <u>145.31</u><br>Amount of tax from 1c | + | <u>1%</u><br>Interest Rate | = | \$ <u>1.45</u> |
|--|---|----------------------------|---|----------------|

3. Calculation of Current Year Interest (Interest is calculated at the rate of 1% per month from April 30<sup>th</sup> 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            | 2000     | 41,210           | 1,485                 | 39,725             | 9.59418       | 381.12                     |
| 2            | 1999     | 37,890           | 1,449                 | 36,441             | 9.91748       | 361.40                     |
| 3            | 1998     | 37,890           | 1,377                 | 36,513             | 10.16333      | 371.10                     |
| 4            | 1997     | 37,890           | 1,305                 | 36,585             | 10.13432      | 370.76                     |
| 5            | 1996     | 29,130           | 1,188                 | 27,942             | 9.80552       | 276.22                     |
| 6            | 1995     | 29,130           | 1,080                 | 28,050             | 9.98440       | 280.06                     |
| 7            | 1994     | 29,130           | 999                   | 28,131             | 9.87642       | 277.83                     |

| 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            | 381.12                     | 13 %                                      | \$ 49.55               | \$ 430.67                      |
| 2            | 361.40                     | 25 %                                      | \$ 90.35               | \$ 451.75                      |
| 3            | 371.10                     | 37 %                                      | \$ 137.31              | \$ 508.41                      |
| 4            | 370.76                     | 49 %                                      | \$ 181.67              | \$ 552.43                      |
| 5            | 276.22                     | 61 %                                      | \$ 168.49              | \$ 444.71                      |
| 6            | 280.06                     | 73 %                                      | \$ 204.44              | \$ 484.50                      |
| 7            | 277.83                     | 85 %                                      | \$ 236.16              | \$ 513.99                      |

4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 8) = \$ 13,336.46
5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 677.29
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 4,063.75
7. Prorated tax and interest for current year (Items 1c and 2) = \$ 146.76
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). = \$ 4,210.51
9. Calculation of Tax for Remainder of Current Year.

## Proration Factor:

$$\frac{229}{\text{No. of days remaining after removal}} \div \frac{365}{\text{No. of days in year}} = \underline{\underline{.63}}$$

$$\text{a. } \$ \underline{43,200} \quad \text{X} \quad \underline{9.40650} \quad \text{X} \quad \underline{406.36} \quad = \quad \$ \underline{256.01}$$

Market Value                      Levy Rate                      Proration Factor

$$\text{b. } \$ \underline{1,449} \quad \text{X} \quad \underline{9.40650} \quad \text{X} \quad \underline{13.63} \quad = \quad \$ \underline{8.59}$$

Current Use Value                      Levy Rate                      Proration Factor

c. Amount of tax due for remainder of current year (9a minus 9b)..... = \$ 247.42

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

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