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BOOK 214 PAGE 979

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

SEP 24 3 25 PM '01
P Lowry
AUDITOR
GARY H. OLSON

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

SKAMANIA COUNTY
TREASURER'S OFFICE
PAID
SEP 24 2001
Saundra Willing
Treasurer

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

SKAMANIA COUNTY

Grantor(s) SKAMANIA COUNTY

Grantee(s) KIELPINSKI, IAN C

Legal Description A PORTION OF THE S½ - NE¼ LYING S OF STRAWBERRY ROAD AND EAST OF NELSON CREEK IN SECTION 36, TOWNSHIP 3N RANGE 7½ E.

Assessor's Property Tax Parcel or Account Number 03-75-36-1-0-0600-00

Reference Numbers of documents Assigned or Released Book E Page 603 AND BK 206/PG 279

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)

Registered ✓
Indexed, Dir ✓
Indirect ✓
Filmed
Mailed

REV 64 0023-1 (1/3/2000)(NOTICE-REMOV-CU-2000)

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 had 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 Hmartin
County Assessor or Deputy

Date 8-21-01

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

REV 64 0023-2(1/3/2000) (2000-NOTICE-REMOVAL-CU)

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. 03-75-36-1-0-0650-00 Date of Removal AUGUST 21, 2001

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

233 (No. of days in Current Use) ÷ 365 (No. of days in year) = .64

a. $ 60,000 (Market Value) X 9.42095 (Levy Rate) X 565.26 (Proration Factor) = $ 361.77

b. $ 5,261 (Current Use Value) X 9.42095 (Levy Rate) X 49.56 (Proration Factor) = $ 31.72

c. Amount of additional tax for current year (subtract 1b from 1a) .... = $ 330.05

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

330.05 (Amount of tax from 1c) + 4% (Interest Rate) = $ 13.21

3. Calculation of Current Year 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	2000	42,000	5,261	36,739	9.60058	352.72
2	1999	42,000	5,261	36,739	9.94650	365.42
3	1998	42,000	5,261	36,739	10.21773	375.39
4	1997	42,000	5,261	36,739	10.12072	371.83
5	1996	42,000	5,261	36,739	9.82014	360.79
6	1995	42,000	5,261	36,739	9.92967	364.81
7	1994	42,000	5,261	36,739	9.78348	359.44

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	352.72	16 %	$ 56.44	$ 409.16
2	365.42	28 %	$ 102.32	$ 467.74
3	375.39	40 %	$ 150.16	$ 525.55
4	371.83	52 %	$ 193.35	$ 565.18
5	360.79	64 %	$ 230.91	$ 591.70
6	364.81	76 %	$ 277.26	$ 642.07
7	359.44	88 %	$ 316.31	$ 675.75

REV 64 0023-3(1/3/2000)(2000 NOTICE REMOVAL-CU)

4. **Total Prior Year's Tax and Interest** (Total of entries in Item 3, Column8) = $3,877.15

5. **20% Penalty** (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = $ 776.43

6. **Total additional tax** (prior year's tax, interest, and penalty, Items 4 plus 5) = $4,652.58

7. **Prorated tax and interest for current year** (Items 1c and 2) = $ 343.26

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). = $4,995.84

9. **Calculation of Tax for Remainder of Current Year.**

Proration Factor:

132	÷	365	=	.36
No. of days remaining after removal		No. of days in year		

a.	$ 60,000	X	9.42095	X	565.26	=	$ 203.49
	Market Value		Levy Rate		Proration Factor		
b.	$ 5,261	X	9.42095	X	49.56	=	$ 17.84
	Current Use Value		Levy Rate		Proration Factor		

c. Amount of tax due for remainder of current year (9a minus 9b)....................... = $ 185.65

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.

REV 64 0023-3 (1/3/2000)(2000 NOTICE REMOVAL-CU)