

**STATEMENT OF ADDITIONAL TAX, INTEREST AND PENALTY DUE  
UPON REMOVAL FROM CLASSIFICATION UNDER RCW 84.34**

1. Upon removal, an additional tax shall be imposed which shall be due and payable to the county treasurer on or before April 30 of the following year. The amount of such additional tax shall be equal to:
  - (a) The difference between the property tax paid as "Farm and Agricultural Land" and the amount of property tax otherwise due and payable for the seven years last past had the land not been so classified; plus
  - (b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on the delinquent property taxes.
  - (c) A penalty of 20% shall be applied to the additional tax if the classified land is applied to some other use, except through compliance with the property owner's request for removal process, or except as a result of those conditions listed in (2) below.
2. The additional tax, interest and penalty specified in (1) above, shall not be imposed if the removal resulted solely from:
  - (a) Transfer to a government 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 sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;
  - (c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land.
  - (d) 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.
  - (e) Official action by an agency of the State of Washington or by the county or city within which the land is located which disallows the present use of such land.
  - (f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020.

**AFFIRMATION**

As owner(s) of the land described in this application, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified under the provisions of RCW 84.34.

I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge it is a true, correct, and complete statement.

Subscribed and sworn to before me this 16th  
day of December 19 75.

Wayle L. Teranison

Notary Public in and for the State of

Washington

Residing at Stevenson

OWNER(S) or CONTRACT PURCHASER(S)

John M. Stevenson

**RECEIVED** (All owners & purchasers must sign)

**FOR ASSESSOR'S USE ONLY:**

**DEC 16 1975**

Date application received \_\_\_\_\_ By \_\_\_\_\_

SKAMANIA COUNTY ASSESSOR

Amount of fee collected \$ \_\_\_\_\_

Date application approved 4-22-76 Approved in part \_\_\_\_\_ Denied \_\_\_\_\_

Owner notified on \_\_\_\_\_ Fee returned on \_\_\_\_\_

Auditor's File Number # \_\_\_\_\_