

92141

REMOVAL OF CURRENT USE ASSESSMENT
AND TAX CALCULATIONS
Chapter 84.36 RCW
Stevens County

BOOK C PAGE 554

TO: *Landlord LLC*
1000 1st Street
Port Angeles, WA 98362
 Parcel No.: *200-126-000-000*
 Legal Description: *Year College Lnd E - 843. That 046 360*
E. 11 R. 10 S. 20

County Auditor's Recording No. _____
 (Record after appeal period)
 Date of Removal *3-9-81*
 Date Notice Sent to Property Owner _____
 Date Notice Sent to Treasurer _____

You are hereby notified that the above described property which has been previously classified as:
 Open Space Timber Land Farm and Agriculture
 is removed for the following reason:
 Owner's request Property no longer qualifies under RCW 84.36
 Notice of Continguaute not signed Other
 Exempt owner

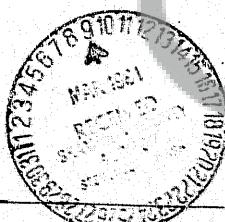
- PENALTY AND APPEAL -

The property owner may appeal the assessor's removal of classification to the next July Board of Equalization. Said board may be convened to consider the appeal. The appeal must be filed within 30 days of Notice of Removal or July 15 of current year, whichever is later.

Upon removal of this property from classification, an additional tax shall be imposed equal to the sum of the following:

1. The difference between the tax paid when classified under the "current use" law and the amount of tax that would have been payable for the last seven years (or portion thereof) based upon the actual true and fair value; plus
2. Interest upon the tax difference at the same rate charged on delinquent property taxes computed from the dates on which the tax difference could have been paid without penalty had the property not been classified.
3. A penalty of 20% shall apply to the tax difference in all cases, except when the property owner complies with the lawful withdrawal procedure in RCW 84.36.070 or where the additional tax is not applied as provided in 4 (below);
4. The additional tax specified in 1 (above) shall not be imposed if the removal of classification 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.

Registered
 Indexed
 Inducted
 Recorded
 Mailed



Date Received *3-9-81*

Landlord LLC
 County Assessor or Deputy

See reverse side for Current Use Tax Statement.

RCW 84.36.0023 (9/80)

Date
Rec'd

Number
of
Years

1

2

3

4

5

6

7

RCW

land

move

and

taxes

to w

No p

(10)

Dec 31,

19

This additional tax, interest, and penalty (if applicable) shall be due and payable to the county treasurer 30 days after notification of removal, or immediately upon sale or transfer. (R.C.W. #6.34.108)

Date of removal or sale is the lien date and the date for calculating interest (Column 8).

Formula for Computing Current Year's Taxes

Date of Removal 3-2-81 Levy 10,682.4 Market Value 27,000 Current Use Value 1476

1. Number of current use days 68 ÷ by days in the year 365 = factor .19.

Factor .19 X market value taxes \$288.43 = the pro-rated market value taxes (5) 54.80 due while under current use classification.

Factor .19 X current use taxes \$5.20 = pro-rated taxes \$3.00 from Jan. 1 to date of removal 3-2-81.

2. Pro-rated market value taxes (5) 54.80 minus (-) pro-rated current use taxes (6) 3.00 = the difference between current use taxes assessed and market value tax that should have been paid.

3. Number of market value days from date of removal 297 ÷ by the days of the year 365 = .812

Date of Removal Year	Cur- rent Year Removal Year	Levy	1 Market Value	2 Market Value Tax	3 Current Use Value	4 Current Use Tax	5 Pro-Rated Market Value Tax	6 Pro-Rated Current Use Tax	7 Difference Columns 5 & 6	8 Interest	9 Total Tax
3-2-81	1981	10,682.4	27,000	288.43	1476	15.27	54.80	3.00	51.80	—	54.80

Number of Years	Tax Year	Levy	1 Market Value	2 Market Value Tax	3 Current Use Value	4 Current Use Tax	5 Difference Columns 2 & 4	6 Interest	7 Total Additional Tax
1	1980	10,332.3	27,000	288.91	1476	14.69	295.22	—	—
2	1979	12,943.4	24,600	219.58		12.80	259.78	—	—
3									
4									
5									
6									
7									

INSURER'S OFFICE

PAID

MAR 9 1981

KAY WRIGHT, TREAS.
SKAMANIA COUNTY

R.C.W. #6.34.108(3) . . . the assessor shall revalue the affected land with reference to full market value on the date of removal from classification. Both the assessed valuation before and after the removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies. . .

No penalty due on current year's taxes.

Total Additional Tax & Interest	592.53
20% Penalty (if applicable)	118.51
Total Additional Tax	711.04
** Pro-Rated Tax for Current Year	54.80
Less Current Years Taxes Paid NOT paid yet	15.77
Sub-Total	585.27
Pro-Rated M.V. Taxes for Current Year	233.63
Total Tax	273.70

(10)	Cur- rent Tax Year	Levy	Market Value	Market Tax	Factor	Sub-Total Pro-Rated Market Value Tax	Pro-Rated M.V. Taxes for Current Year	Total Tax
DEC 31, 1981	1981	10,682.4	27,000	288.43	81.8	2,336.3	233.63	273.70