

115056

BOOK 132 PAGE 270

## COUNTY ASSESSOR'S NOTICE OF REMOVAL OF

☒ CLASSIFIED FOREST LAND  
☐ DESIGNATED FOREST LAND
AND STATEMENT OF COMPENSATING TAX  
(RCW 84.33.120, 130, 140)

Patrick G & Jan Marie Driver  
 MP 3.5 Cook-Underwood Road  
 Cook, WA 98605

Auditor's Recording Number  
 RECORD AFTER APPEAL PERIOD  
 BY Sta 6155501  
 DEC 10 1992  
 P. Lawry  
 GARY OLSON  
 Recorded  
 Indexed 12/28/92  
 Mailed  
 19 \_\_\_\_ Assessment Year for 19 \_\_\_\_ Tax Collection

You are hereby notified that the following property: 1 acre in parcel number 04-09-22-1-0-0300-00  
 transferred from Classified Forest Land to Current Use Timberland program  
 covered by a lien recorded in Book 113 at page 68

has been removed from forest ☒ classification ☐ designation as of 10 / 21 / 92 because the land no longer meets the definition and/or provisions of forest land as follows:

One acre being converted to home site

Note: also see Notice of Removal of Current Use Classification and additional tax calculations.

This removal shall be effective for the assessment year beginning January 1, 19 N/A.

You are hereby notified that a compensating tax has been assessed based upon the following:

							TREASURER		
True & Fair Value of Land at Time of Removal	LESS	Classified or Designated Value at Time of Removal	MULTI-PLIED BY	Last Levy Rate Extended Against Land	MULTI-PLIED BY	Years*	EQUALS	Compensating Tax	
\$ 2250	-	\$ 103	X	\$ 8.24356	X	8	=	\$ 141.60	
							RECORDING FEE	+	\$ 7.00
							TOTAL TAX DUE	=	\$ 148.60

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

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The compensating tax is due and payable to the 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 in the same manner as provided in RCW 84.64.050.

You may apply for classification as either Open Space farm/Agricultural land or Open Space 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: 10-21-92

DATE PAYMENT DUE: 11-20-92

COUNTY ASSESSOR: Shirley Kimmel

**NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION AND  
ADDITIONAL TAX CALCULATIONS**

Chapter 84.34 RCW

Skamania County

To Patrick G & Jan Marie Driver

MP 3.5 Cook-Underwood Road

Cook, WA 98605

Parcel No. 04 09 22 1 0 0300 00

Legal Description 1 acre in above-mentioned parcel number that is being converted  
to home site covered by lien recorded in Book 113 at page 68

BOOK 137 PAGE 271

AUDITOR'S RECORDING NUMBER

(Record after the appeal period has elapsed)

Date of Removal 10-21-92

Date Treasurer Notified 10-21-92

Date Taxpayer Notified 10-21-92

You are hereby notified that the current use classification for the above described property which has been classified as:

☐ Open Space

☒ Timber Land

☐ Farm and Agricultural

is being removed for the following reason:

☐ Owner's request

☐ Notice of Continuance not signed

☐ Exempt Owner

☒ Change to a use resulting in disqualification

☐ Property no longer qualifies under CH. 84.34 RCW

☐ 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 years 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 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) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land; or
  - (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; or
  - (e) 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
  - (f) Transfer to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020; or
  - (g) Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108(5)(g)).

County Assessor or Deputy

Date

FORM REV 64 0023-1 (8-91)

(See Reverse Side for Current Use Assessment Additional Tax Statement)

P 087 460 453

**Receipt for  
Certified Mail**

No Insurance Coverage Provided  
Do not use for International Mail  
(See Reverse)

Pat & Jan Driver	
MP 3.5	Cook-Underwood Rd
Cook, WA	98605
17	100
1.00	1.00
2.52	2.52

<p>1. Complete items 1 and 2 for additional services.</p> <p>2. Complete items 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.</p>		<p>I also wish to receive the following services (for an extra fee):</p> <p>1. <input type="checkbox"/> Addressed to Addressee</p> <p>2. <input type="checkbox"/> Restricted Delivery</p> <p>Consult postmaster for fee.</p>	
<p>3. Article Addressed to:</p> <p>Pat and Jan Driver</p> <p>MP 3.5 Cook-Underwood Rd</p> <p>Cook WA 98605</p>		<p>4a. Article Number:</p> <p>P 087 460 453</p>	
<p>4b. Service Type:</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Insured</p> <p><input type="checkbox"/> Certified <input type="checkbox"/> COD</p> <p><input type="checkbox"/> Express Mail <input type="checkbox"/> Return Receipt for Merchandise</p>		<p>5. Date of Delivery:</p> <p>10/24/92</p>	
<p>6. Signature (Addressee):</p> <p>Pat and Jan Driver</p>		<p>7. Signature (Agent):</p> <p>Pat and Jan Driver</p>	

Form 3800, June 1994

## 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 09 22 1 0 0300 Date of removal 10-21-92

## I. CALCULATION OF CURRENT YEAR'S TAXES TO DATE OF REMOVAL

No. of days in Current Use 295 + No. of days in year 365 = Proration Factor .81  
 (To Items 1a and 1b)

a. Market Value \$2,000 x Levy Rate 8.24356 x (Proration Factor) 16.49 = \$ 13.36

b. Current Use Value \$ 94 x Levy Rate 8.24356 x (Proration Factor) .77 = \$ .62

c. Amount of additional tax for current year (1a minus 1b) = \$ 12.74

## 2. CALCULATION OF CURRENT YEAR INTEREST (Interest is calculated from April 30th at 1% per month through the month of removal)

Amount of tax from 1c \$ 12.74 x Interest Rate 6% = \$ .76

## 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):

COLUMNS:		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No. of Years	Tax Year	Market Value	Current Use Value	Difference 1 - 2	Levy Rate	Additional Tax Due 3 x 4	Interest @ 1% Per Mo. From April 30th	Total Interest 5 x 6	Total Tax and Interest 5 + 7
1	91	2,000	89	1,911	7.96971	15.23	18%	2.74	17.97
2	90	1,500	83	1,417	7.36879	10.44	30%	3.13	13.57
3									
4									
5									
6									NOV 25 1992
7									Sandra Willing Treasurer

4. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total of entries in Item 3, column 8) = \$ 31.54

5. 20% Penalty (applicable only when classification is removed because of a change in use) = \$ 6.31

6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 37.85

7. Prorated tax and interest for current year (Items 1c and 2) = \$ 13.50

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) = \$ 51.35

## 9. CALCULATION OF TAX FOR REMAINDER OF CURRENT YEAR

Proration Factor:

No. of days remaining after removal 71 + No. of days in year 365 = .19

a. Market Value \$2,000 x Levy Rate 8.24356 x Proration Factor 16.49 = \$ 3.13

b. Current Use Value \$ 94 x Levy Rate 8.24356 x Proration Factor .77 = \$ .15

c. Amount of Tax Due for remainder of current year (9a minus 9b) = \$ 2.98

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