

NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION AND  
ADDITIONAL TAX CALCULATIONS

117421

Chapter 84.34 RCW  
SKAMANIA

County

To Robert L & Regina S Snyder

Box 217

Underwood, Wa 98651

Parcel No. 03 10 16 0 0 0500 00

BOOK 138 PAGE 239

AUDITOR'S RECORDING NUMBER

(Record after the appeal period has elapsed)

Date of Removal 8/16/93

Date Treasurer Notified 8/16/93

Date Taxpayer Notified 8-23-93

Legal Description One acre in the above mention parcel where the foundation  
for the home has been started covered by current use lien  
recorded in Book 108 Page 623. part

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: SKAMANIA CO. WASH  
BY State Assessor

☒ Owner's request

☐ Notice of Continuance not signed SEP 21 4 45 PM '93

☐ 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)).

Registered

Indexed, Dir

Indirect

Filed

August 16, 1993

FORM REV 61 0023-1 (8/91)

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

SENDER:

- Complete items 1 and/or 2 for additional services.
- Complete items 3, and 4a & b.
- Print your name and address on the reverse of this form so that we can return this card to you.
- Attach this form to the front of the mailpiece, or on the back if space does not permit.
- Write "Return Receipt Requested" on the mailpiece below the article number.
- The Return Receipt will show to whom the article was delivered and the date delivered.

I also wish to receive the following services (for an extra fee):

1. ☐ Addressee's Address

2. ☐ Restricted Delivery

Consult postmaster for fee.

3. Article Addressed to:

Robert & Regina Snyder  
PO Box 217  
Underwood, WA 98671

4a. Article Number

P 112 865 393

4b. Service Type

☐ Registered ☐ Insured

☐ Certified ☐ COD

☐ Express Mail ☐ Return Receipt for Merchandise

5. Date of Delivery

SEP 21 4 45 PM '93

6. Addressee's Address (Only if requested and fee is paid)

5. Signature (Addressee)

6. Signature (Agent)

Thank you for using Return Receipt

PS Form 3811, December 1991

DOMESTIC RETURN RECEIPT

Receipt for  
Certified Mail

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

Robert & Regina Snyder									
PO Box 217									
Underwood, WA 98651									
Postage	\$ 2.29								
Certified Fee	1.00								
Insurance Fee									
Restricted Delivery Fee									
Return Receipt Fee									
Return Receipt Fee									
TOTAL	3.29								
Postpaid									

PS Form 3800, June 1991

# BOOK 138 PAGE 240 **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.

03 10 16 0 0 0500 00

Parcel No. \_\_\_\_\_ Date of removal 8/16/93

TREASURER'S OFFICE  
**PAID**  
SEP 21 1993  
Saundra Willing  
Treasurer

**1. CALCULATION OF CURRENT YEAR'S TAXES TO DATE OF REMOVAL**

No. of days in Current Use 228 + No. of days in year 365 = Proration Factor .63 (To Items 1a and 1b)

a. Market Value \$ 7,620 x Levy Rate 11.90060 x (Proration Factor) .63 = \$ 57.13

b. Current Use Value \$ 250 x Levy Rate 11.90060 x (Proration Factor) .63 = \$ 1.88

c. Amount of additional tax for current year (1a minus 1b) = \$ 55.25

**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 \$ 55.25 x Interest Rate 4% = \$ 2.21

**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	1992	7,620	250	7,370	11.38270	83.89	16%	13.42	97.31
2	1991	6,350	250	6,100	11.08378	67.61	18%	18.93	86.54
3	1990	2,500	200	2,300	11.15365	25.65	40%	10.26	35.91
4	1989	2,500	200	2,300	11.56467	26.60	52%	13.83	40.43
5									
6									
7									

4. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total of entries in Item 3, column 8) = \$ 260.19

5. 20% Penalty (applicable only when classification is removed because of a change in use) = \$ 52.04

6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 312.23

7. Prorated tax and interest for current year (Items 1c and 2) = \$ 57.46

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) = \$ 369.69

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

Proration Factor:

No. of days remaining after removal 137 + No. of days in year 365 = .37

a. Market Value \$ 7,620 x Levy Rate 11.90060 x Proration Factor .37 = \$ 33.55

b. Current Use Value \$ 250 x Levy Rate 11.90060 x Proration Factor .37 = \$ 1.10

c. Amount of Tax Due for remainder of current year (9a minus 9b) = \$ 32.45

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

## CURRENT USE ASSESSMENT ADDITIONAL TAX STATEMENT

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Parcel No. \_\_\_\_\_ Date of removal 8/16/93

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FORM REV 44 0023-2 (8-91)

UNITED STATES POSTAL SERVICE

Official Business



PENALTY FOR PRIVATE  
USE TO AVOID PAYMENT  
OF POSTAGE \$300



Print your name, address and ZIP Code here

GLEND A J. KIMMEL  
SKAMANIA COUNTY ASSESSOR  
P.O. BOX 790  
STEVENSON, WA 98648

P 112 865 393

Receipt for  
Certified Mail

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

Robert & Regina Snyder

PO Box 217

Underwood, WA 98651

Postage \$ 2.29

Postage \$ 1.00

Postage \$ 1.00

Postage \$ 2.29

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PS Form 3800, June 1991