

NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION AND ADDITIONAL TAX CALCULATIONS

120676

Chapter 84.34 RCW

SKAMANIA

County

To BONNETTE FAMILY LIVING TRUST

MP 2E SALMON FALLS ROAD

WASHOUGAL, WA 98671

Parcel No. 01 05 04 0 0 0500 00

Legal Description 1 Acre in above mentioned parcel that has been converted to Mobile Home Site covered by Lien recorded Book G Page 283

BOOK 146 PAGE 115
AUDITOR'S RECORDING NUMBER

(Record after the appeal period has elapsed)

Date of Removal 9/13/1994

Date Treasurer Notified 9/13/1994

Date Taxpayer Notified 9/13/1994

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

Open Space

FILED FOR RECORD
SKAMANIA COUNTY
BY *Skia Co. Assessor*

Farm and Agricultural

is being removed for the following reason:

Owner's request

Notice of Continuance not signed

Exempt Owner

SEP 29 2 13 PM '94
P. Olsson
AUDITOR
GARY M. OLSON

Change to a use resulting in disqualification
Of One Acre

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) 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; or
 - (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 organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108(5)(f)).
 - (g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d) (farm homesite value).

Glenda J. Kennel
County Assessor or Deputy
Richard D. Byrne

9/13/94
Date

FORM REV 64 0023-1 (2-93)

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

Registered
Indexed, Dir
Indirect
Filed
Mailed

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. 01 05 04 0 0 0500 00 Date of removal 9/13/1994

PUBLIC OFFICE
PATI
 1994
 Sandra Willing
 Treasurer

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

No. of days in Current Use 256 + No. of days in year 365 = Proration Factor .70

a. Market Value \$ 2620 x Levy Rate 12.60674 x (Proration Factor) 33.03 = \$ 23.12
 b. Current Use Value \$ 350 x Levy Rate 12.60674 x (Proration Factor) 4.41 = \$ 3.09
 c. Amount of additional tax for current year (1a minus 1b) = \$ 20.03

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 \$ 20.03 x Interest Rate 5% = \$ 1.00

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	1993	2620	250	2370	13.22710	31.35	17%	5.33	36.68
2	1992	2190	250	1940	13.00813	25.24	29%	7.32	32.56
3	1991	2200	200	2000	13.29683	26.59	41%	10.90	37.49
4	1990	2200	200	2000	11.98487	23.97	53%	12.70	36.67
5	1989	2000	200	1800	12.78671	23.02	65%	14.96	37.98
6	1988	2000	200	1800	14.08220	25.35	77%	19.52	44.87
7	1987	2000	200	1800	13.36756	24.06	89%	21.41	45.47

4. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total of entries in Item 3, column 8) = \$ 271.72
 5. 20% Penalty (applicable only when classification is removed because of a change in use) = \$ 54.34
 6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 326.06
 7. Prorated tax and interest for current year (Items 1c and 2) = \$ 21.03
 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) = \$ 347.09

9. CALCULATION OF TAX FOR REMAINDER OF CURRENT YEAR

Proration Factor:
 No. of days remaining after removal 109 + No. of days in year 365 = .30
 a. Market Value \$ 2620 x Levy Rate 12.60674 x Proration Factor 33.03 = \$ 9.91
 b. Current Use Value \$ 350 x Levy Rate 12.60674 x Proration Factor 4.41 = \$ 1.32
 c. Amount of Tax Due for remainder of current year (9a minus 9b) = \$ 8.59

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