NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION AND ADDITIONAL TAX CALCULATIONS
Chapter 84.34 RCW

121497

SKAMANIA County

To Paul Sandberg / Kevin & Susie Gabriel
Purchaser

Parcel No. 03 08 06 0 0 0300 00

BOOK 147 PAGE 963
AUDITOR'S RECORDING NUMBER
(Record after the appeal period has elapsed)

Date of Removal 1/18/95
Date Treasurer Notified 1/18/95
Date Taxpayer Notified 1/19/95

Legal Description 4.2 Acres in the above mentioned parcel covered by Lien recorded at Book G Page 479 (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:

☐ Owner's request
☐ Notice of Continuance not signed for only part of parcel
☐ Exempt Owner
☐ Change to a use resulting in disqualification
☐ Property no longer qualifies under CH. 84.34 RCW
☐ Other ______ (State specific reason)

FILED FOR RECORD
SKAMANIA CO. WASH
BY Skamania County
JAN 19 4 22 PM '95
P. Johnson
AUDITOR
GARY M. OLSON

— 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).

Gary Martin
County Assessor or Deputy

1-18-95
Date

FORM REV 64 0023-1 (2-93)

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

Registered ✓
Indexed, Dir ✓
Indirect ✓
Filmed
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 [illegible] 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. 03 08 06 0 0 0300 00 Date of removal 1/18 1995

1. CALCULATION OF CURRENT YEAR'S TAXES TO DATE OF REMOVAL
   No. of days in Current Use 18 ÷ No. of days in year 365 = Proration Factor .05 (To items 1a and 1b)
   a. Market Value $ 28,766 x Levy Rate ______ x (Proration Factor) ______ = $ N/A
   b. Current Use Value $ 503 x Levy Rate ______ x (Proration Factor) ______ = $ ______
   c. Amount of additional tax for current year (1a minus 1b) = $ ______
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 $ ______ x Interest Rate ______ = $ ______
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	1994	28,766	466	28,300	8.88101	251.33	9%	22.62	273.95
2	1993	22,235	432	21,803	9.09032	198.20	21%	41.62	239.82
3	1992	14,822	394	14,428	8.71687	125.77	33%	41.50	167.27
4	1991	14,822	373	14,449	8.43066	121.81	45%	54.81	176.62
5	1990	14,683	348	14,335	7.83541	112.32	57%	64.02	176.34
6	1989	14,683	348	14,335	7.72752	110.77	69%	76.43	187.20
7	1988	14,683	373	14,310	8.91731	127.61	81%	103.36	230.97

4. TOTAL PRIOR YEAR'S TAX AND INTEREST (Total of entries in Item 3, column 8) = $ 1452.17
5. 20% Penalty (applicable only when classification is removed because of a change in use) = $ 290.43
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = $ 1742.60
7. Prorated tax and interest for current year (Items 1c and 2) = $ 0
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) = $ 1742.60
9. CALCULATION OF TAX FOR REMAINDER OF CURRENT YEAR
   Proration Factor:
   No. of days remaining after removal 347 ÷ No. of days in year 365 = .95
   a. Market Value $ 28,766 x Levy Rate ______ x Proration Factor ______ = $ N/A
   b. Current Use Value $ 503 x Levy Rate ______ x Proration Factor ______ = $ ______
   c. Amount of Tax Due for remainder of current year (9a minus 9b) = $ ______

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

FORM REV 64 0023-2 (2-93)