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| NOTICE OF REMOVAL OF CURRENT USE CLASSIFICATION AND ADDITIONAL TAX CALCULATIONS CHAPTER 84.34 RCW TO ROBERT & LYNDIA RICHART 19902 NE 43RD CIRCLE VANCOUVER, WA 98682 PARCEL NO. 04 07 27 0 0 0303 00 | AUDITOR'S RECORDING NUMBER (Record after the appeal period has elapsed) Date of Removal <u>2/15/1996</u> Date of Treasurer Notified <u>2/16/1996</u> Date Taxpayer Notified <u>2/16/1996</u> |
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LEGAL DESCRIPTION: 2 ACRES IN PARCEL NUMBER 04 07 27 0 0 0303 00 COVERED BY LIEN RECORDED AT BOOK 9
PAGE 452 AND BOOK 147 PAGE 146 *part*

124751

BOOK 155 PAGE 923

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

☐ Open Space ☒ Timber Land

is being removed for the following reason:

- ☐ Owner's request
☐ Notice of Continuance not signed
☐ Exempt Owner

SKAMANIA COUNTY
TREASURER'S OFFICE

PAID

MAR 07 1996

Saundra Willing
Treasurer

- ☒ 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

MAR 8 4 54 PM '96

P. Olsson
AUDITOR
CARY H. 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:

- 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
- 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
- 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).
- The additional tax specified in 1 and 2 (above) shall not be imposed if removal of classification resulted solely from:
 - Transfer to a government entity in exchange for other land located within the State of Washington; or
 - 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
 - A natural disaster such as flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property; or
 - 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
 - Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
 - 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)).
 - Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d)(farm homestead value).

Saundra Willing
County Assessor or Deputy

2/16/1996
Date

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

Registered ☒
 Indexed ☒
 Indirect ☒
 Filmed ☒
 Mailed ☒

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NOTE: No 20% penalty is due on the current year tax.

PARCEL NUMBER 04 07 27 0 0 0303 00

DATE OF REMOVAL 2/15/1996

Number of days in Current Use 46 + Number of Days in Year 366 = Proration Factor 13

a. Market Value \$ 7,000 x Loan Rate 0.00000 = (To Items 1a and 1b)

a. Market Value \$ 7,200 x Levy Rate 9.88552 x (Proration Factor) = 71.18 = \$ 9.25 (To Items 1a and 1b)

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|-----------------------------|----------|-------------|---------|----------------------|-------|------|------|
| a. Market Value | \$ 7,200 | x Levy Rate | 9.88552 | x (Proration Factor) | 71.18 | = \$ | 9.25 |
| b. Current Use Value | \$ 264 | x Levy Rate | 9.88552 | x (Proration Factor) | 2.61 | = \$ | .34 |
| c. Amount of additional tax | | | | | | | |

c. Amount of additional tax for current year (1a minus 1b) \$ 8.91

Amount of tax from 1c \$ 8.91 x Interest Rate = \$

| COLUMNS: | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|-----|-----|-----|-----|-----|-----|-----|-----|
|----------|-----|-----|-----|-----|-----|-----|-----|-----|

[illegible]

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

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

6. Total additional tax (prior year's tax, interest, an penalty, Items 4 plus 5)

7. Prorated tax and interest for current year (Items 1c and 2)

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) \$

No. of days remaining after removal 320 + No. of days in year 365

$$\frac{\text{No. of days remaining after removal}}{\text{No. of days in year}} = \frac{320}{366} = 0.87$$

| | | | | | | | |
|--------------------|-------|-------------|---------|--------------------|-------|------|-------|
| a. Market Value \$ | 7,200 | x Levy Rate | 9.88552 | x Proration Factor | 71.18 | = \$ | 61.02 |
|--------------------|-------|-------------|---------|--------------------|-------|------|-------|

| | | | | | | | | |
|---|-------------------|--------|-------------|---------|--------------------|------|------|------|
| b | Current Use Value | \$ 264 | x Levy Rate | 9.88552 | x Proration Factor | 2.61 | = \$ | 6.93 |
|---|-------------------|--------|-------------|---------|--------------------|------|------|------|

c. Amount of Tax Due for remainder of current year (9a minus 9b) \$ 52.68

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