

128187

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FILED FOR RECORD
SKAMANIA CO. WASH
BY Assessor

When Recorded Return to:

Skamania County Assessor's Office
Gary H. Martin, Assessor
P O Box 790
Stevenson, WA 98648MAY 20 2 52 PM '97
SKAMANIA COUNTY
TREASURER'S OFFICE
PAID
AUDITOR
GARY M. OLSON
1997
Saundra Willing
TreasurerCOUNTY ASSESSOR'S NOTICE OF REMOVAL FROM
☒ CLASSIFIED OR ☐ DESIGNATED FOREST LANDGrantor(s) SKAMANIA COUNTY
Grantee(s) HENDERSON, LENORE R
Legal Description 1 ACRE IN TOWNSHIP 4 N RANGE 9 E SECTION 22Assessor's Property Tax Parcel or Account Number 04 09 22 1 0 0205 00
Reference Numbers of Documents Assigned or Released BK F/PG 24 THEN TRANSFERED TO BK 147/PG 684You are hereby notified that the above described property has been removed from classified or designated forest land as of 5 / 8 / 97. The land no longer meets the definition and/or provisions of forest land as follows:
RCW 84.33.120 (5) (a) Receipt of Notice from owner to remove such land from classification as forest land.

This removal shall be effective for the assessment year beginning January 1, 19 11/A

STATEMENT OF COMPENSATING TAX

(RCW 84.33.120, 130, 140)

The compensating tax has been assessed based upon the following:

True & Fair Value of Land at Time of Removal	Less	Classified or Designated Value at Time of Removal	Multiplied By	Last Levy Rate Extended Against Land	Multiplied By	Years*	Equals	Compensating Tax
\$ 7,000	-	\$ 153	x	\$ 8.70525	x	9	=	\$ 536.40
* ALSO SEE CURRENT USE ADDITIONAL TAX STATEMENT								
19 Assessment Year for 19 Tax Collection								
Recording Fee								\$ 12.00
Total Amount Due								\$ 548.40

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

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 as provided in RCW 84.64.050.

You may apply for classification as either Open Space Land, Farm and Agricultural Land or 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: May 9, 1997

Date Payment Due: June 8, 1997

County Assessor:
REV 62 0047-1 (01-06-97)

Gary H. Martin

Assessed	11
Recorded	11
Filed	11
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Other	11

NOTICE OF REQUEST TO REMOVE
CURRENT USE ASSESSMENT CLASSIFICATION
CHAPTER 84.34 RCW

To Stamania

County Assessor

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I, Lenore Henderson, hereby request immediate removal of current use classification granted under Chapter 84.34 RCW from the following described property.
Said property is presently classified as:

☐ Open Space Land

☐ Farm and Agricultural Land

☒ Timber Land

and was filed under County Auditor's Record No. Book 147 page 684

Assessor's Parcel or Tax Lot Number(s) 04-09-22-1-0-205/00

Legal Description of area from which removal of classification is requested 1 AC. See map

This request refers to:

☐ All

☒ A portion of the classified land area

I ACKNOWLEDGE THAT I AM AWARE OF THE ADDITIONAL TAX LIABILITY THAT WILL BE IMPOSED WHEN CLASSIFICATION IS REMOVED FROM THE ABOVE DESCRIBED LAND.

1. The additional tax to be collected shall consist of an amount equal to the difference between the property tax that was levied on the current use value and the tax that would have been levied on its true and fair value for the last seven years, or the number of years the land was classified, whichever is less, in addition to the portion of the tax year when the removal occurs, plus interest at the rate charged on delinquent taxes specified in RCW 84.56.020 from May 1 of the year when the tax could have been paid without penalty to the date when said tax is paid.
2. When removal of classification is made due to a change to a use that is not in compliance with this classification, a penalty equal to twenty percent of the additional tax specified in Item 1 (above) shall also be collected.
3. The additional tax and penalty shall not be imposed if removal of classification resulted solely from:
 - a. Transfer to a governmental entity in exchange for other land located within the State of Washington.
 - b. Taking of land through exercising the power of eminent domain, or sale or transfer to an entity having said power in anticipation of the exercise of that power.
 - 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.
 - 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.
 - 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.
 - f. Transfer to a church when such land would qualify for property tax exemption pursuant to RCW 84.36.020.
 - g. Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 64.04.130. Refer to RCW 84.34.108(5)(g).

Date 5/8/97

Property Owner

Property Owner

Property Owner

Property Owner

Address

City, State, Zip

RECEIVED

MAY 8 1997

Stamania County Assessor

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 0205 00 Date of Removal MAY 8, 1997

1. Calculation of Current Year's Taxes to Date of Removal

<u>128</u>		<u>365</u>		<u>.35</u>	
No. of days in Current Use		No. of days in year		Proration Factor (To items 1a and 1b)	
a. \$ <u>7,000</u>	X	<u>8.70525</u>	X	<u>60.94</u>	= \$ <u>21.33</u>
Market Value		Levy Rate		Proration Factor	
b. \$ <u>145</u>	X	<u>8.70525</u>	X	<u>1.26</u>	= \$ <u>.44</u>
Current Use Value		Levy Rate		Proration Factor	
c. Amount of additional tax for current year (subtract 1b from 1a)	= \$ <u>20.89</u>				

2. Calculation of Current Year Interest (Interest is calculated from April 30th at 1% per month through the month of removal)

<u>20.89</u>	X	<u>1%</u>	= \$ <u>.21</u>
Amount of tax from 1c		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):

No. of Years	Tax Year	Market Value (1)	Current Use Value (2)	Difference 1-2 (3)	Levy Rate (4)	Additional Tax Due 3 x 4 (5)
1	1996	4,500	132	4368	8.47059	37.00
2						
3						
4						
5						
6						
7						

No. of Years	Additional Tax Due 3 x 4 (5)	Interest @ 1% Per Month From April 30 (6)	Total Interest 5 x 6 (7)	Total Tax and Interest 5+7 (8)
1	37.00	1.2%	4.44	\$ 41.44
2				\$
3				\$
4				\$
5				\$
6				\$
7				\$

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4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 8) = \$ 41.44
5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 8.29
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 49.73
7. Prorated tax and interest for current year (Items 1c and 2) = \$ 21.10
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). = \$ 70.83

9. Calculation of Tax for Remainder of Current Year.
Proration Factor:

	<u>237</u>			<u>365</u>				<u>.65</u>
	No. of days remaining after removal			No. of days in year				
a.	\$ <u>7,000</u>	X	<u>8.70525</u>	X	<u>60.94</u>	=	\$ <u>39.61</u>	
	Market Value		Levy Rate		Proration Factor			
b.	\$ <u>145</u>	X	<u>8.70525</u>	X	<u>1.26</u>	=	\$ <u>.82</u>	
	Current Use Value		Levy Rate		Proration Factor			
c.	Amount of tax due for remainder of current year (9a minus 9b)						=	\$ <u>38.79</u>
d.	Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.020.							

