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BOOK 186 PAGE 909

When Recorded Return to:

Skamania County Assessor  
P O Box 790  
Stevenson, WA 98648

FILED  
SKAMANIA COUNTY  
Assessor

JAN 23 3 09 PM '99

O. Lawry

SKAMANIA COUNTY  
TREASURER'S OFFICE  
PAID

JAN 21 1999

Sauvion Young  
Treasurer

**COUNTY ASSESSOR'S NOTICE OF REMOVAL FROM**  
[X] Classified OR [ ] Designated Forest Land

Grantor(s) - SKAMANIA COUNTY

Grantee(s) F E &amp; J A ELLIOTT &amp; R E MORRIS &amp; A HOUGHTON

Legal Description LOT 1 HILLSIDE SHORT PLAT - BK 3 PG 313 - TOWNSHIP 3N, RANGE 7 E,  
SECTION 25

Assessor's Property Tax Parcel or Account Number 03-07-25-2-0-0120-00

Reference Numbers of documents Assigned or Released Partial Book E / Page 942

You are hereby notified that the above described property has been removed from classified or designated forest land as of 12/15/98. The land no longer meets the definition and/or provisions of forest land as follows:  
RCW 84.33.100 (1) "Forest Land" is synonymous with timberland and means all land in any contiguous ownership of twenty or more acres which is primarily devoted to and used for growing and harvesting timber and means the land only.

This removal shall be effective for the assessment year beginning January 1, 19 NA

**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
\$ 50,000	-	\$ 1041	X	\$ 10.21773	X	3	=	\$ 1500.72
Recording Fee								\$ 12.00
Total Amount Due								\$ 1512.72

19 Assessment Year for 19 Tax Collection

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

The compensating tax is due and payable to 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 94.34. If the application is received within 30 days of this notice, no compensating tax would be due until the applications denied, or if approved, the property is later removed from Open Space under RCW 84.34.108.

Date of Notice: 12/16/1998

Date Payment Due: 01/15/1999

County Assessor: *Harry H. Martin*  
REV 620047-1(01-05-97) Notice-class-des-pg 5

When Recorded Return to:

Skamania County Assessor  
P O Box 790  
Stevenson, WA 98648

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

SKAMANIA COUNTY

Grantor(s) SKAMANIA COUNTY

Grantee(s) F E ELLIOT & J A ELLIOTT & B E MORRIS & A HOUGHTON

Legal Description LOT 1 HILLSIDE SHORT PLAT - BK 3 PG 313 IN TOWNSHIP 3N. RANGE 7E, SECTION 25

Assessor's Property Tax Parcel or Account Number 03-07-25-2-0-0120-00

Reference Numbers of documents Assigned or Released BK 123 (E) / PG 979 (942)

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

- ☐ Open Space Land  
☒ Timber Land  
☐ Farm and Agricultural Land

is being removed for the following reason:

- ☐ Owner's request  
☒ Property no longer qualifies under CH. 84.34 RCW  
☐ Change to a use resulting in disqualification - No longer using for Commercial purposes.  
☐ Exempt Owner  
☐ Notice of Continuance not signed  
☐ Other \_\_\_\_\_

SKAMANIA COUNTY  
TREASURER'S OFFICE  
**PAID**

JAN 28 1999

Saundra Young  
Treasurer

(state specific reason)

## CURRENT USE ASSESSMENT ADDITIONAL TAX STATEMENT

RCW 84.34.105(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. 03-07-25-2-0-0120-00

Date of Removal DECEMBER 16, 1998

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

	350		365		96
	No. of days in Current Use		No. of days in year		Proration Factor (To items 1a and 1b)
a.	\$ 24,000	X	10.21773	X	245.23
	Market Value		Levy Rate		Proration Factor
					235.42
b.	\$ 987	X	10.21773	X	10.08
	Current Use Value		Levy Rate		Proration Factor
					9.68
c.	Amount of additional tax for current year (subtract 1b from 1a).....				225.74

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

225.74	X	8%	=	18.06
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 3x4 (5)
1	1997	24,012	937	23,075	10.12072	233.54
2	1996	21,557	858	20,699	9.82014	203.27
3	1995	21,557	778	20,779	9.92967	206.33
4	1994	21,557	717	20,840	9.78348	203.89
5	1993	21,557	665	20,892	9.99265	208.77
6	1992	17,782	604	17,178	9.55365	164.11
7	SEE	CLASSIFIED	TIMBERLAND	REMOVAL		

No. of Years	Additional Tax Due 3x4 (5)	Interest @ 1% Per Month From April 30 (6)	Total Interest 5x6 (7)	Total Tax and Interest 5+7 (8)
1	233.54	20 %	\$ 46.71	\$ 280.25
2	203.27	32 %	\$ 65.05	\$ 268.32
3	206.33	44 %	\$ 90.79	\$ 297.12
4	203.89	56 %	\$ 114.18	\$ 318.07
5	208.77	68 %	\$ 141.96	\$ 350.73
6	164.11	80 %	\$ 131.29	\$ 295.40
7		%	\$	\$



4. Total Prior Year's Tax and Interest (Total of entries in Item 3, Column 3) = \$ 1,809.89
5. 20% Penalty (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 361.98
6. Total additional tax (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 2,171.87
7. Prorated tax and interest for current year (Items 1c and 2) = \$ 243.80
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). = \$ 2,415.67

## 9. Calculation of Tax for Remainder of Current Year.

Proration Factor:

- |  |                                     |  |                     |  |  |  |       |
|--|-------------------------------------|--|---------------------|--|--|--|-------|
|  | <u>15</u>                           |  | <u>365</u>          |  |  |  |       |
|  | No. of days remaining after removal |  | No. of days in year |  |  |  | = .04 |
- a. \$ 24,000 X 10.21773 X 245.23 = 9.81  
Market Value Levy Rate Proration Factor
- b. \$ 987 X 10.21773 X 10.08 = .40  
Current Use Value Levy Rate Proration Factor
- c. Amount of tax due for remainder of current year (9a minus 9b) = 9.41
- d. Taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.020.

## 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 year 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 have 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 organization qualified under RCW 84.34.210 and 84.04.130 (see RCW 84.34.108 (5)(f)).
  - g) Removal of land classified as far and agricultural land under RCW 84.34.020 (2)(d) (farm homestead value).

*Eric H. Martin*  
County Assessor or Deputy

*December 16, 1998*  
Date