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Date: 12/28/2004 04:33P
Filed by: SKAMANIA COUNTY ASSESSOR
Filed & Recorded in Official Records
of SKAMANIA COUNTY
J. MICHAEL GARVISON
AUDITOR
Fee: \$0.00

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

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

Grantor(s) SKAMANIA COUNTY
Grantee(s) ANGELO, ALBERT C & TED & LEWIS TRUSTEE
Legal Description A PORTION OF NW¼ - NE¼ - SW¼ OF SECTION 3, TOWNSHIP 1N, RANGE 5E
Assessor's Property Tax Parcel or Account Number 01-05-03-3-0-0200-00
Reference Numbers of documents Assigned or Released Book 105 /Page 292
Owner and Date of Original Lien ANGELO, SAM & JULIA 5/27/1987

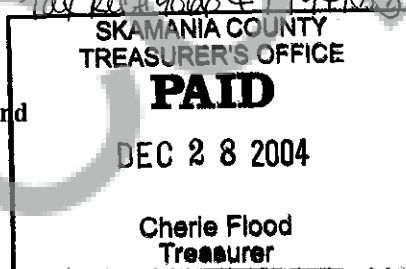
You are hereby notified that the current use classification for the above described property which has been classified as:

- ☐ 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
☐ Exempt Owner
☐ Notice of Continuance not signed
☐ Other _____

(state specific reason)

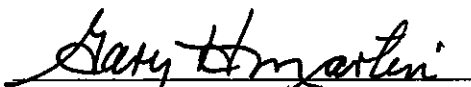


PENALTY AND APPEAL

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 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 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 with 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.
 - 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 64.04.130 (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 home site value).
 - h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
 - i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - j) The creation, sale, or transfer of fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.


County Assessor or Administrative Assistant

12-22-04
Date

(See Next page for Current Use Assessment Additional Tax Statement)

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. 01-05-03-3-0-0200-00 Date of Removal 12/22/2004

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

	<u>357</u>	÷	<u>366</u>	=	<u>.98</u>	
	No. of Days in Current Use		No. of Days in Year		Proration Factor	(To items 1a and 1b)
a.	\$ <u>106,000</u>	x	<u>13.04640</u>	=	\$ <u>1,382.92</u>	x <u>.98</u> = \$ <u>1,355.26</u>
	Market Value		Levy Rate		Total Tax	Proration Factor
b.	\$ <u>3,304</u>	x	<u>13.04640</u>	=	\$ <u>43.11</u>	x <u>.98</u> = \$ <u>42.25</u>
	Current Use Value		Levy Rate		Total Tax	Proration Factor
c.	Amount of additional tax for current year (subtract 1b from 1a)					= \$ <u>1,313.01</u>

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

\$ <u>1,313.01</u>	÷	<u>80%</u>	=	\$ <u>1,05.04</u>
Amount of tax from 1c		Interest Rate		

1. Calculation of Current Year 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	2003	106,000	3,304	102,696	13.67634	1,404.50
2	2002	106,000	3,304	102,696	13.88088	1,425.51
3	2001	106,000	3,304	102,696	14.29524	1,468.07
4	2000	100,000	3,304	96,696	13.99786	1,353.54
5	1999	81,900	3,304	78,596	13.03004	1,024.11
6	1998	63,000	3,304	59,696	13.42732	801.56
7	1997	63,000	3,304	59,696	13.55134	808.96

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	1,404.50	<u>20 %</u>	\$ <u>280.90</u>	\$ <u>1,685.40</u>
2	1,425.51	<u>18 %</u>	\$ <u>456.10</u>	\$ <u>1,881.61</u>
3	1,468.07	<u>44 %</u>	\$ <u>645.95</u>	\$ <u>2,114.02</u>
4	1,353.54	<u>56 %</u>	\$ <u>757.98</u>	\$ <u>2,111.52</u>
5	1,024.11	<u>68 %</u>	\$ <u>696.39</u>	\$ <u>1,720.50</u>
6	801.56	<u>80 %</u>	\$ <u>641.25</u>	\$ <u>1,442.81</u>
7	808.96	<u>92 %</u>	\$ <u>744.24</u>	\$ <u>1,553.20</u>

4. **Total Prior Year's Tax and Interest** (Total of entries in Item 3, Column8) = \$ 12,509.12
5. **20% Penalty** (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 2,501.82
6. **Total additional tax** (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 15,010.94
7. **Prorated tax and interest for current year** (Items 1c and 2) = \$ 1,418.06
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). = \$ 16,428.99
9. **Calculation of Tax for Remainder of Current Year.** 26.80
- Plus Recording Fees** = \$ 25.00

Total 16,480.79

Proration Factor:

- | | | | | | |
|--|-------------------------------------|---|---------------------|---|------------|
| | <u>9</u> | ÷ | <u>366</u> | = | <u>.02</u> |
| | No. of days remaining after Removal | | No. of days in Year | | |
- a. \$ 106,000 x 13.04640 = \$ 1,382.92 x .02 = \$ 27.66
- Market Value Levy Rate Total Tax Proration Factor
- b. \$ 3,304 x 13.04640 = \$ 43.11 x .02 = \$.86
- Current Use Value Levy Rate Total Tax Proration Factor
- c. Amount of additional tax due remainder of current year (9a minus 9b) = \$ 26.80
- d. Taxes are payable on regular due date and may be paid in half payments Under provisions of RCW 84.56.020.

To inquire about the availability of this notice in an alternate format for the visually impaired or in a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.

Robert Angelo Construction

GENERAL CONTRACTOR

(360) 835-9731 • (360) 835-2959 FAX
33316 S.E. 34th STREET • WASHOUGAL, WA 98671

Robert Angelo
33316 SE 34th St.
Washougal, Washington 98671
Phone: 360-835-9731
FAX: 360-835-2959

Skamania County Assessors Office
Court House
PO Box 790
Stevenson, WA 98648

Attn: Sharon L. BoEyne
Administrative Assistant/Chief Deputy

Subject: Removal of two parcels of property from their current land use on the Angelo Farm.

Dear Sharon,

We have enclosed maps and legal descriptions for two parcels of property located on the Angelo Farm, one on the S.E. corner of Mabee Mines and Salmon Falls Roads and one on the north side of Salmon Falls Road running east and west.

It is our request at this time that an estimate of cost be computed to remove these two parcels from their current land use classification.

Should you need any further information on the above request, please contact Robert Angelo at the above numbers.

Thank you in advance for your assistance in providing us with this information.

I am making this request on behalf of myself, my sister Mary Bailey and my two brothers Al Angelo and Ted Angelo, all of us now being a part of the Angelo Farm.

Sincerely,

Lewis Angelo

Lewis Angelo

Cc: Mary Bailey
Al Angelo
Ted Angelo

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

NOTICE OF REQUEST TO WITHDRAW
IMMEDIATELY
CURRENT USE ASSESSMENT CLASSIFICATION
Chapter 84.34 RCW
SKAMANIA COUNTY

Grantor(s) SKAMANIA COUNTY
Grantee(s) ANGELO, LEWIS ET AL
Legal Description: _____

Assessor's Property Tax Parcel or Account Number: 01-05-03-3-0-0200-00
Reference Numbers of documents Assigned or Released Book 105 / Page 292
To SKAMANIA County.

I, LEWIS ANGELO, hereby request withdrawal of current use classification
immediately 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

This request for withdrawal includes:

- ☒ All - **Immediately**
☐ Part of the classified land area

Legal Description _____

SCHEDULE A

The assurances referred to on the face page are:

- A. Title is vested in: LEWIS ANGELO AND FRANCES L. ANGELO, TRUSTEES AND ALBERT C. ANGELO, MARY D. ANGELO BAILEY AND TED ANGELO, EACH AS TO AN UNDIVIDED $\frac{1}{4}$ INTEREST, AS TENANTS IN COMMON
- B. That according to the Company's title plant records relative to the following described real property (including those records maintained and indexed by name), there are no other documents affecting title to said real property or any portion thereof, other than those shown below under record matters.

The following matters are excluded from the coverage of this guarantee:

1. Unpatented mining claims, reservations or exceptions in patents or in acts authorizing the issuance thereof.
2. Water rights, claims or title to water.
3. Tax Deeds to the State of Washington.
4. Documents pertaining to mineral estates.

Description:

Beginning at the center of the County Road opposite the Northwest corner of the School Lot in Section 3, Township 1 North, Range 5 East of the Willamette Meridian; thence following the center of the County Road North $1^{\circ}46'$, East 10.52 chains to the intersection of the County Road; thence along the center of the County Road $87^{\circ}45'$ East 10.08 chains; thence South $1^{\circ}46'$ West 9.30 chains to the North line of School Lot; thence along the North line of School Lot, South $80^{\circ}44'$ West, 10.40 chains to the place of beginning.