

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) COMBELIC, KATHLEEN B  
Legal Description 20 ACRES BEING A PORTION OF THE S½ - S½ - SW¼ - SW¼ OF SECTION 15 AND  
THE N½ - N½ - NW¼ - NW¼ OF SECTION 22, TOWNSHIP 2N, RANGE 6 EWM  
Assessor's Property Tax Parcel or Account Number 02-06-00-0-0-2300-00  
Reference Numbers of documents Assigned or Released Book 101 / Page 323  
Owner and Date of Original Lien COMBELIC, JAMES V & KATHLEEN B  
05-29-1986

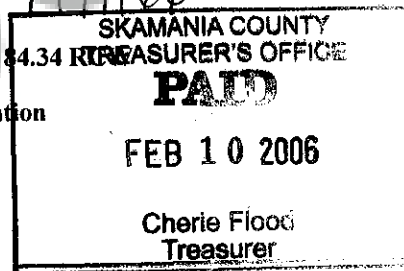
You are hereby notified that the current use classification for the above described property which has been classified as:

☐ 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)



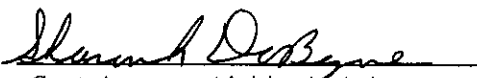
You may apply to have the land reclassified, as either Open Space Land, Farm and Agricultural Land or Timber Land under chapter 84.34 RCW. If an application for reclassification is received within 30 days of this notice, no additional tax is due until the application is denied, or, if approved, the property is later removed from classification under chapter 84.34 RCW in accordance with RCW 84.34.108.

## 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;
  - 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;
  - 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;
  - 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 homesite 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;
  - k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW continuously since 1993;
  - l) The sale or transfer of land after the death of the owner of at least fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or this chapter 84.34 RCW, continuously since 1993, and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
  - m) The date of death shown on a death certificate is date used.

  
County Assessor or Administrative Assistant

02-08-2006  
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. 02-06-00-2300-00 Date of Removal February 8, 2006

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

<u>39</u>	÷	<u>365</u>	=	<u>.11</u>
No. of Days in Current Use		No. of Days in Year		Proration Factor (To items 1a and 1b)
a. \$ <u>317,200</u>	x	<u>8.292217</u>	= \$	<u>2,630.29</u>
Market Value		Levy Rate	Total Tax	Proration Factor
b. \$ <u>265,000</u>	x	<u>8.292217</u>	= \$	<u>2,197.44</u>
Current Use Value		Levy Rate	Total Tax	Proration Factor
c.	Amount of additional tax for current year (subtract 1b from 1a) . . . .			= \$ <u>47.61</u>

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

\$ <u>47.61</u>	÷	<u>0</u>	=	\$ <u>0</u>
Amount of tax from 1c		Interest Rate		

### 3. Calculation of Current Year Interest (Interest is calculated at the rate of 1% per month from April 30<sup>th</sup> 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 Month From April 30	Total Interest 5 x 6	Total Tax & Interest 5 + 7
1	2005	317,200	265,000	52,200	8.755632	457.04	10%	45.70	502.74
2	2004	282,400	230,000	52,400	8.90274	466.50	22%	102.63	569.13
3	2003	282,400	230,000	52,400	9.14111	478.99	34%	162.86	641.85
4	2002	282,400	230,000	52,400	9.17768	480.91	46%	221.22	702.13
5	2001	282,400	230,000	52,400	9.28218	486.39	58%	282.11	768.50
6	2000	225,500	173,100	52,400	9.46583	496.01	70%	347.21	843.22
7	1999	224,500	172,100	52,400	9.84146	515.69	82%	422.87	938.56

4. **Total Prior Year's Tax and Interest** (Total of entries in Item 3, Column8) = \$ 4,966.13
5. **20% Penalty** (applicable only when classification is removed because of a change in use or owner has not complied with withdrawal procedure) = \$ 993.23
6. **Total additional tax** (prior year's tax, interest, and penalty, Items 4 plus 5) = \$ 5,959.36
7. **Prorated tax and interest for current year** (Items 1c and 2) = \$ 47.61
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). = \$ 6,006.97
9. **Calculation of Tax for Remainder of Current Year.** 385.24
- Plus Recording Fees** = \$ 37.00
- TOTAL** \$ 6,429.21

**Proration Factor:**

- |  |                                     |   |                     |   |            |
|--|-------------------------------------|---|---------------------|---|------------|
|  | <u>326</u>                          | ÷ | <u>365</u>          | = | <u>.89</u> |
|  | No. of days remaining after Removal |   | No. of days in Year |   |            |
- a. \$ 317,200 x 8.292217 = \$ 2,630.29 x .89 = \$ 2,340.96
- Market Value Levy Rate Total Tax Proration Factor
- b. \$ 265,000 x 8.292217 = \$ 2,197.44 x .89 = \$ 1,955.72
- Current Use Value Levy Rate Total Tax Proration Factor
- c. Amount of additional tax due remainder of current year (9a minus 9b) . . . . = \$ 385.24
- 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.

When Recorded Return to:

Skamania County Assessor  
P O Box 790  
Stevenson, WA 98648

**NOTICE OF REQUEST TO WITHDRAW  
CURRENT USE ASSESSMENT CLASSIFICATION**

**Chapter 84.34 RCW**

**SKAMANIA COUNTY**

**Grantor(s)** COMBELIC, KATHLEEN B

**Grantee(s)** SKAMANIA COUNTY

**Legal Description** 20 ACRES BEING A PORTION OF THE S $\frac{1}{4}$  - S $\frac{1}{2}$  - SW $\frac{1}{4}$  - SW $\frac{1}{4}$  OF  
SECTION 15 AND THE N $\frac{1}{4}$  - N $\frac{1}{2}$  - NW $\frac{1}{4}$  - NW $\frac{1}{4}$  OF SECTION 22  
TOWNSHIP 2N, RANGE 6 EWM

**Assessor's Property Tax Parcel or Account Number** 02-06-00-0-2300-00

**Reference Numbers of documents Assigned or Released** Book 101 / Page 323

**Owners Name / Date** Combelic, James V & Kathleen B

To Skamania County Assessor. I, Kathleen B Combelic  
, hereby request withdrawal of current use classification 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  
☐ Part of the classified land era

Legal Description if portion of area is to be withdrawn: \_\_\_\_\_

I acknowledge that I am aware of the additional tax liability that will be imposed when classification is withdrawn from the previously described land.

1. Land that is classified for a minimum of 10 years shall pay an additional tax consisting of any amount equal to the difference between the tax levied on the current use value and the tax that would have been levied on the true and fair value plus interest at the same statutory rate charged on delinquent property taxes for the last seven years.
2. Land whose classification is removed because of a change to a nonconforming use, or whose classification is removed prior to the minimum 10 year period, or for failure to comply with two year notice of withdrawal shall be liable to pay the additional tax described in Item 1 above, plus a penalty equal to 20% of the addition tax. The additional tax and penalty shall be paid for a maximum of seven years.
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 with the State of Washington.
  - b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power in anticipation of the exercise of such power and having manifested its intent in writing or by other official action.
  - c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the land owner changing the use of such property.
  - 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 agencies or organizations qualified under RCW 84.34.210 and 62.04.130 (See RCW 84.34.108(5)(f)).
  - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(d).
  - 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.
  - k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under Chapter 84.33 RCW, or classified under this chapter continuously since 1993. The date of death shown on a death certificate is the date used.

Property Owner KATHLEEN COMBELLIC

Property Owner Kathleen Combelle

Address 912 Scott Rd

Skamania WA 98648 02.07.06

City, State, Zip \_\_\_\_\_ Date \_\_\_\_\_

**NOTICE:** Within seven days, the county Assessor shall transmit one copy of this notice to the granting authority, which originally approved the application.

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