

When Recorded Return To:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648

Doc # 2007166745
Page 1 of 4
Date: 07/02/2007 03:48P
Filed by: SKAMANIA COUNTY ASSESSOR
Filed & Recorded in Official Records
of SKAMANIA COUNTY
SKAMANIA COUNTY AUDITOR
J MICHAEL GARVISON
Fee: \$35.00

SKAMANIA COUNTY

Notice of Removal Of Current Use Classification Under Chapter 84.34 (3) RCW No Tax Due Per Chapter 84.34.108 (6)(d) RCW

Grantor(s): SKAMANIA COUNTY
Grantee (s): GASSAWAY, JAMES A.
Legal Description: TOWNSHIP 2, RANGE 5, SECTION 29 EWM. FOR COMPLETE LEGAL SEE
BK 160/ PG 243 7.83 ACRES
Assessor's Property Tax Parcel or Account Number: 02-05-29-0-0-0611-00
Reference Numbers of Documents Assigned or Released: Book 163 / Page 274
Owner & Date of Original Lien: JAMES A. GASSAWAY 3/12/1997

You are hereby notified that the current use classification for the above described property, which has been, classified as Timber Land under RCW 84.34 (3).

Is being removed for the following reason:

Request by property owner for withdrawal of current use classification *immediately* under Chapter 84.34.(3) RCW from the **Timber Land Program**. This request for immediate removal is due to the approval of ORDINANCE NO. 2006-14 on November 16, 2006 by the Skamania County Commissioners. This Ordinance under Section 3.45.14 offers a one-time opportunity to be removed from the program without owing additional TAX, INTEREST AND PENALTY ALLOWED BY RCW 84.34.108 (6)(d). ***This Offer Expires June 29th, 2007.*** The date of removal for this will be January 1, 2007 and the 2007 Tax will be based on the market value.

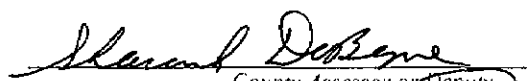
Penalty and Appeal

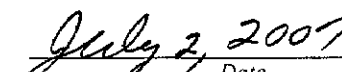
Appeal process if removal is not requested by property owner:

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 thirty, (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 years 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;
 - 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 organizations qualified under RCW 84.34.210 and 64.04.130 (see RCW 84.34.108 (6)(f));
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020 (2)(e) (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 a 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. The date of death shown on a death certificate is the date used.


County Assessor or Deputy


Date

When Recorded Return to:

Skamania County Assessor
P O Box 790
Stevenson, WA 98648
509-427-3720

**NOTICE OF REQUEST TO WITHDRAW IMMEDIATELY
CURRENT USE CLASSIFICATION UNDER CHAPTER 84.34(3)**

SKAMANIA COUNTY

Grantor(s) GASSAWAY, JAMES A.

Grantee(s) SKAMANIA COUNTY

Legal Description: TOWNSHIP 2, RANGE 5, SECTION 29 EWM. FOR COMPLETE LEGAL SEE
BOOK/160 PAGE/243 7.83 ACRES

Assessor's Property Tax Parcel or Account Number: 02-05-29-0-0-0611-00

Reference Numbers of documents Assigned or Released Book 163 Page 274

Owners Name / Date ORIGINAL LIEN JAMES A. GASSAWAY 3/12/1997

To SKAMANIA County Assessor. I, JAMES A. GASSAWAY

, hereby request withdrawal of current use classification immediately under Chapter 84.34(3) RCW from the **TIMBER LAND PROGRAM**. This request for immediate removal is due to the approval of ORDINANCE NO. 2006-14 on November 16, 2006 by The Skamania County Commissioners. This Ordinance under Section 3.45.14 offers a one-time opportunity to be removed from the program without owning additional TAX, INTEREST AND PENALTY ALLOWED BY RCW 84.34.108(6) (d). THIS OFFER EXPIRES JUNE 29, 2007. The date of removal for this will be January 1, 2007 and the 2007 TAX will be based on the market value.

Property Owner James A. Gassaway Date 6/27/07

Property Owner _____ Date _____

Property Owner _____ Date _____

Address _____

City, State, Zip Code _____

I acknowledge that I am aware of the additional tax liability that will be imposed when classification is withdrawn from the previously described land SHOULD I ELECT NOT TO OPT OUT.

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.