

When recorded return to:

ARNDT, NATALIE K

2022 SE HEMLOCK AVE

PORTLAND, OR 97214

Tax Rec # 2014-132747  
Tax Rec # 2014-132748  
M134071

SKAMANIA COUNTY  
TREASURER'S OFFICE

**PATD**

MAR 10 2014

Cherie Flood  
Treasurer

**Payment of Notice of Removal of Current Use Classification  
and Additional Tax Calculations  
Chapter 84.34 RCW**

SKAMANIA

County

Grantor(s): ARNDT, NATALIE K

Grantee(s): SKAMANIA County

Legal description: A portion of Township 4, Section 26, Range  
26 E.W.M. Skamania County, Washington.  
1.39 Acres

Assessor's Property Tax Parcel or Account: 04072630060000 A portion of

Reference Numbers of Documents Assigned: A portion of BK 101 / PG 327

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 Agriculture Land

is being removed for the following reason:

- ☒ Owner's request
- ☐ Property no longer qualifies under Chapter 84.34 RCW
- ☐ Change to a use resulting in disqualification
- ☐ Exempt Owner
- ☐ Notice of Continuance not signed
- ☐ Other (specific reason) \_\_\_\_\_

(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 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; 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; or
  - 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)); or
  - g.) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e) (farm homesite value);

Leshi L Moore  
County Assessor or Deputy

3-10-14  
Date

(See Next Page for Current Use Assessment Additional Tax Statement.)