



202507290281

07/29/2025 02:58 PM Pages: 1 of 11 Fees: \$313.50  
Skagit County Auditor

When recorded return to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

SKAGIT County

Grantor or County: SKAGIT COUNTY

Grantee or Property Owner: WHITMORE PROPERTIES LLC

Mailing Address: PO BOX 1824

ANACORTES WA 98221  
City State Zip

Legal Description: SEE ATTACHED EXHIBIT 'A' - LOCATED IN SECTION 13, TOWNSHIP 35 NORTH,  
RANGE 5 EAST, W.M.

Assessor's Parcel/Account Number: SEE ATTACHED EXHIBIT 'B' CU F&A AF#762230

Reference Numbers of Documents Assigned or Released: CU F&A VIO#9-2025

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       Change in use/no longer qualifies  
 Sale/transfer to government entity       Notice of continuance not signed  
 Classified in error       Other (specific reason)

Is removal subject to additional tax, interest, and penalty?       Yes       No

If yes, go to page two and complete the rest of form. If no, complete questions 1-4 below.

1. Date of removal: 7/18/2025

2. Calculate amount due in #8 (recording fee) and #10 (calculation of tax for remainder of current year.)

3. Reason for exception (see page 4 for exceptions.)

4. Provide a brief explanation on why removal meets the exception listed in #3.

F - SALE TO SEATTLE CITY LIGHT FOR CONSERVATION PURPOSES

Kiffin Saben 7/29/2025  
County Assessor or Deputy Date

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

(See next page for current use assessment additional tax statement.)

SKAGIT 7/28/2025 2:00:44PM  
**Open Space Loss Worksheet**  
for Property 39022

Change In Use Date: July 18, 2025 Acres Removed: 40.0000

**Non-Senior**

Current Tax Year		Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Year										
Current Tax Year		\$153,100.00	\$7,000.00	9.043	0.545205	\$754.79	\$34.51	\$0.00	\$0.00	\$0.00 True
Remainder of Year		\$153,100.00	\$7,000.00	9.043	0.454795	\$929.62	\$28.79	\$600.83	\$0.00	\$900.83
<b>Total</b>										\$600.83

**Prior Tax Years**

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Mto.	Interest Rate	Interest Due	Tax & Interest
1											
<b>Total</b>											

Current Year Taxes Due: 600.83  
 Penalty: 0.00  
 Penalty Percent: 0.00%  
 Total Prior Year Taxes Due: 0.00  
 Total Additional Taxes & Interest: 600.83  
 Prior Year Taxes Due: 0.00  
 RECORDING FEE: \$0.00  
 Total Due: 600.83

SKAGIT  
**Open Space Loss Worksheet**  
for Property 39023

7/29/2025 2:00:19PM

Change in Use Date: July 18, 2025

Acres Removed: 39.2500

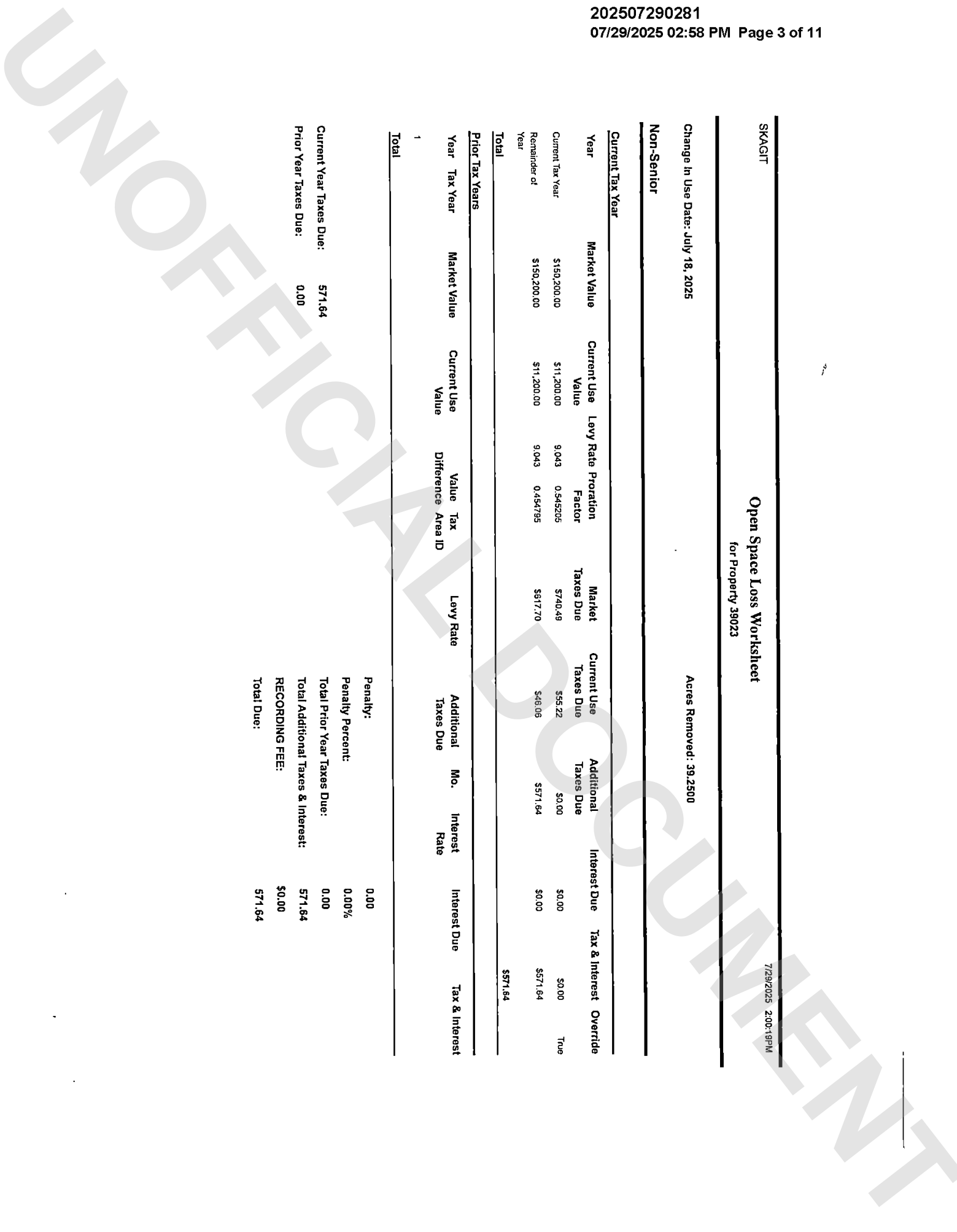
**Non-Senior**

Current Tax Year												
Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest	Override		
Current Tax Year	\$150,200.00	\$11,200.00	9.043	0.545205	\$740.49	\$55.22	\$0.00	\$0.00	\$0.00	True		
Remainder of Year	\$150,200.00	\$11,200.00	9.043	0.454795	\$817.70	\$48.06	\$571.64	\$0.00	\$571.64			
<b>Total</b>									<b>\$571.64</b>			

**Prior Tax Years**

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Mo.	Interest Rate	Interest Due	Tax & Interest
1											
<b>Total</b>											

Current Year Taxes Due: **571.64**  
 Penalty: 0.00  
 Penalty Percent: 0.00%  
 Total Prior Year Taxes Due: 0.00  
 Total Additional Taxes & Interest: **571.64**  
 Prior Year Taxes Due: 0.00  
 RECORDING FEE: \$0.00  
 Total Due: **571.64**



SKAGIT

Open Space Loss Worksheet  
for Property 38951

7/29/2025 1:59:49PM

Change In Use Date: July 18, 2025

Acres Removed: 27.5000

Non-Senior

Current Tax Year												
Year	Market Value	Current Use Value	Levy Rate	Proportion Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override			
Current Tax Year	\$73,100.00	\$4,500.00	9.043	0.545205	\$380.39	\$22.19	\$0.00	\$0.00	\$0.00	\$0.00	True	
Remainder of Year	\$73,100.00	\$4,500.00	9.043	0.454795	\$300.62	\$18.51	\$282.12	\$0.00	\$282.12			
<b>Total</b>												\$282.12

Prior Tax Years												
Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Mo.	Interest Rate	Interest Due	Tax & Interest	Tax & Interest
1												
<b>Total</b>												

Current Year Taxes Due: 282.12  
Prior Year Taxes Due: 0.00

Penalty: 0.00  
Penalty Percent: 0.00%  
Total Prior Year Taxes Due: 0.00  
Total Additional Taxes & Interest: 282.12  
RECORDING FEE: \$0.00  
Total Due: 282.12

SKAGIT

Open Space Loss Worksheet  
for Property 38952

7/29/2025 1:59:22PM

Change In Use Date: July 18, 2025

Acres Removed: 38.3000

Non-Senior

Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest	Override
Current Tax Year	\$98,200.00	\$4,800.00	9.043	0.545205	\$464.13	\$23,366	\$0.00	\$0.00	\$0.00	True
Remainder of Year	\$98,200.00	\$4,800.00	9.043	0.454795	\$403.85	\$19,774	\$384.11	\$0.00	\$384.11	
<b>Total</b>									<b>\$384.11</b>	

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Mto.	Interest Rate	Interest Due	Tax & Interest
1											
<b>Total</b>											

Current Year Taxes Due: 384.11  
 Prior Year Taxes Due: 0.00

Penalty: 0.00  
 Penalty Percent: 0.00%  
 Total Prior Year Taxes Due: 0.00  
 Total Additional Taxes & Interest: 384.11  
 RECORDING FEE: \$0.00  
 Total Due: 384.11

SKAGIT

**Open Space Loss Worksheet**  
for Property 38985

7/29/2025 1:58:50PM

Change in Use Date: July 18, 2025

Acres Removed: 2.8200

**Non-Senior**

**Current Tax Year**

Year	Market Value	Current Use Value	Levy Rate	Proportion Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$10,000.00	\$300.00	8.139	0.545205	\$44.37	\$1.33	\$0.00	\$0.00	\$0.00 True
Remainder of Year	\$10,000.00	\$300.00	8.139	0.454795	\$37.01	\$1.11	\$35.90	\$0.00	\$35.90
<b>Total</b>									<b>\$35.90</b>

**Prior Tax Years**

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Mo.	Interest Rate	Interest Due	Tax & Interest
1											
<b>Total</b>											

Current Year Taxes Due: 35.90  
 Prior Year Taxes Due: 0.00

Penalty: 0.00  
 Penalty Percent: 0.00%  
 Total Prior Year Taxes Due: 0.00  
 Total Additional Taxes & Interest: 35.90  
 RECORDING FEE: \$0.00  
 Total Due: 35.90

SKAGIT

Open Space Loss Worksheet  
for Property 38995

7/29/2025 1:58:05PM

Change In Use Date: July 18, 2025

Acres Removed: 1.8600

Non-Senior

Current Tax Year

Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest Override
Current Tax Year	\$7,100.00	\$200.00	8.139	0.545205	\$31.51	\$0.89	\$0.00	\$0.00	\$0.00
Remainder of Year	\$7,100.00	\$200.00	8.139	0.454795	\$26.28	\$0.74	\$25.54	\$0.00	\$25.54
<b>Total</b>									<b>\$25.54</b>

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Mo.	Interest Rate	Interest Due	Tax & Interest
1											
<b>Total</b>											

Current Year Taxes Due: 25.54  
Prior Year Taxes Due: 0.00

Penalty: 0.00  
Penalty Percent: 0.00%  
Total Prior Year Taxes Due: 0.00  
Total Additional Taxes & Interest: 25.54  
RECORDING FEE: \$0.00  
Total Due: 25.54

SKAGIT  
Open Space Loss Worksheet  
for Property 38998  
7/29/2025 1:57:21PM

Change in Use Date: July 18, 2025 Acres Removed: 2.4800

Non-Senior

Current Tax Year												
Year	Market Value	Current Use Value	Levy Rate	Proration Factor	Market Taxes Due	Current Use Taxes Due	Additional Taxes Due	Interest Due	Tax & Interest	Override		
Current Tax Year	\$9,500.00	\$900.00	9.043	0.545205	\$48.84	\$1.48	\$0.00	\$0.00	\$0.00			True
Remainder of Year	\$9,500.00	\$300.00	9.043	0.454795	\$39.07	\$1.23	\$37.83	\$0.00	\$37.83			
<b>Total</b>									<b>\$37.83</b>			

Prior Tax Years

Year	Tax Year	Market Value	Current Use Value	Value Difference	Tax Area ID	Levy Rate	Additional Taxes Due	Mo.	Interest Rate	Interest Due	Tax & Interest
1											
<b>Total</b>											

Current Year Taxes Due: 37.83  
 Prior Year Taxes Due: 0.00  
 Penalty: 0.00  
 Penalty Percent: 0.00%  
 Total Prior Year Taxes Due: 0.00  
 Total Additional Taxes & Interest: 37.83  
 RECORDING FEE: \$0.00  
 Total Due: 37.83

### Assessors Use Only

If the parcel subject to this removal document is considered contiguous, as defined in RCW 84.34.020(6), with other parcels having different ownerships, verify all remaining classified parcels with different ownerships are still:

- Adjoining  
 Being managed as part of a single operation  
 Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

### Reclassification Option

You may apply to have the land reclassified into one of the other current use classifications under Chapter 84.34 RCW or forest land designation under Chapter 84.33 RCW. If an application for reclassification is received within 30 days of this notice, no additional tax, interest, or penalty are due until the application is denied. If an application for reclassification under 84.34 RCW was previously denied, a reapplication covering the same parcel of land, or a portion thereof, may not be submitted to the granting authority until 365 days have elapsed from the date the initial application for reclassification was received. WAC 458-30-215(8)

### Appeal Rights

The property owner or person responsible for the payment of taxes may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The petition must be filed with the board on or before July 1 of the year of the determination, or within thirty days after the date the notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later. A petition form may be obtained by either contacting the assessor or the county board of equalization in the county in which the land is located. County contact information can be found at the following website: <http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/Links.aspx>

### Additional Tax, Interest and Penalty upon Removal

Upon removal of classification from this property, an additional tax will 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 true and fair value for the seven tax years preceding removal; 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 could 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 when the removal is not subject to the additional tax, interest, and penalty, as provided in 4 (below).
4. The additional tax, interest, and penalty specified in 1, 2, and 3 (above) will not be imposed if removal from 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, wildfire, 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 agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for the purpose enumerated in those sections (RCW 84.34.108(6)(f));
  - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f)(homesite);
  - 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 conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species 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 designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993 and the individual(s) or entity(ies) who received the land from the deceased owner is selling or transferring the land. The date of death shown on the death certificate is the date used; or
  - l) The discovery that the land was classified in error through no fault of the owner.

**EXHIBIT A**

## Parcel A:

That portion of the South 1/2 of the Northeast 1/4 of Section 13, Township 35 North, Range 5 East, W.M., lying Southerly of the Great Northern Railway right of way and East of a line drawn due South from the Southeast corner of the Great Northern Railway Company's Trestle No. 37, as it existed on August 9, 1941.

EXCEPT that portion thereof lying East of a straight line drawn South from a point on South line of the Minkler Road, as it existed on January 9, 1920, 600 feet West (as measured along said road) of its intersection with the East line of said Section 13.

## Parcel B:

The Southeast 1/4 of the Southwest 1/4; Government Lots 2 and 3; the Northeast 1/4 of the Southeast 1/4; the Northwest 1/4 of the Southeast 1/4; and the Northeast 1/4 of the Southwest 1/4; EXCEPT the West 660 feet thereof, all in Section 13, Township 35 North, Range 5 East, W.M., EXCEPT roads, EXCEPT that portion, if any, lying within the bed of the Skagit River, AND

EXCEPT the following described tract:

Beginning at the Northeast corner of the Southwest 1/4 of said Section 13; thence West 720 feet; thence South 100 feet; thence East 1320 feet; thence North 100 feet; thence West 600 feet to the point of beginning.

## Parcel C:

That portion of Government Lot 2 in Section 18, Township 35 North, Range 6 East, W.M., lying South of the Great Northern Railway right of way, EXCEPT County road along the East line thereof,

ALSO EXCEPT the following described tract:

Beginning at the point of intersection of the Southeast corner of said Lot 2 and the West line of the County road right-of-way; thence West along the South line of said Lot 2, 100 feet; thence North parallel with the East line of said Lot 2, 25 feet; thence East parallel with the South line of said Lot 2, 100 feet, more or less, to the West line of the County road; thence South along said West line to the point of beginning.

Exhibit B

Property Tax Numbers	Assessed Value(s)
P39022/350513-4-001-0000	\$7,000.00
P39023/350513-4-002-0009	\$11,200.00
P38951/350513-0-002-0007	\$4,500.00
P38952/350513-0-003-0006	\$4,800.00
P38985/350513-1-002-0005	\$300.00
P38995/350513-1-006-0001	\$200.00
P38998/350513-1-008-0009	\$300.00