| When Recorded Return to: | 2 0 0 7 1<br>Skagit Co | 200711070013<br>Skagit County Auditor |           |  |
|--------------------------|------------------------|---------------------------------------|-----------|--|
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## **Open Space Taxation Agreement** Chapter 84.34 RCW

(To be used for "Open Space", "Timber Land" Classification or "Reclassification" Only)

| Property Owner  | Bill and Robyn Tokunaga  |  |
|---|--|--|
| Property Address  | 16438 Old School Trail Road, Bow, WA 98232   |  |
| Legal Description   | portions of the W1/2 of Sec. 26, T36N, R3E, W.M., See attached   |  |
|   | Skagit County, Washington  |  |
| ·   |  |  |
| Assessor's Property   | y Tax Parcel or Account Number P107905 (ptn)   |  |
| Reference Number  | s of Documents Assigned or Released CluTRTMB# 4 \$5-2007   |  |
| This agreement is b   | petween Bill and Robyn Tokunaga  |  |
|   |  |  |
| hereinafter called th   | he "Owner", and Skagit County  |  |
|   |  |  |
|   | he "Granting Authority".   |  |
| under the provision<br>use of said property<br>of such land constit | of the above described real property having made application for classification of that property is of Chapter 84.34 RCW. And whereas, both the owner and granting authority agree to limit the y, recognizing that such land has substantial public value as open space and that the preservation tutes an important physical, social, esthetic, and economic asset to the public, and both parties ification of the property during the life of this agreement shall be for: |  |
|   | Open Space Land XXX Timber Land  |  |
| follows:  | parties, in consideration of the mutual covenants and conditions set forth herein, do agree as   |  |
| 1. During the term  | of this agreement, the land shall be used only in accordance with the preservation of its classified   |  |

- use.
- 2. No structures shall be erected upon such land except those directly related to, and compatible with, the classified use of the land.
- 3. This agreement shall be effective commencing on the date the legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.
- 4. This agreement shall apply to the parcels of land described herein and shall be binding upon the heirs, successors and assignees of the parties hereto.
- 5. The landowner may withdraw from this agreement if, after a period of eight years, he or she files a request to withdraw classification with the assessor. Two years from the date of that request the assessor shall withdraw classification from the land, and the applicable taxes and interest shall be imposed as provided in RCW 84.34.070 and 84.34.108.
- 6. After the effective date of this agreement, any change in use of the land, except through compliance with items (5), (7), or (9), shall be considered a breach of this agreement, and shall be subject to removal of classification and liable for applicable taxes, penalties, and interest as provided in RCW 84.34.080 and RCW 84.34.108.

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- A breach of agreement shall not have occurred and the additional tax shall not be imposed if removal of classification resulted solely from:
- a) Transfer to a governmental 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 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 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).
- 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 forest land under chapter 84.33 RCW, or under chapter 84.34 RCW continuously since 1993. The date of death shown on the death certificate is the date used.
- 8. The county assessor may require an owner to submit data relevant to continuing the eligibility of any parcel of land described in this agreement.
- 9. The owner may apply for reclassification as provided in Chapter 84.34 RCW.

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| 9. The owner may apply for reclassification as provided in Chapter 84.34 KCW.  |
|--|
| This agreement shall be subject to the following conditions:  At the time of harvesting, the applicant shall comply with the requirements  |
| of the Department of Natural Resources in regard to the harvesting of timber.  |
|  |
|  |
| It is declared that this agreement specifies the classification and conditions as provided for in Chapter 84.34 RCW and the conditions imposed by this Granting Authority. This agreement to tax according to the use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070).  Granting Authority: |
| Dated Ctober 1,7007 De Sherien Cillian   |
| Skapit Courty Commissiones   |
| As owner(s) of the herein-described land I/we indicated by my/our signature(s) that am/we are aware of the potential tax liability and hereby accept the classification and conditions of this greement.   |
| Dated   D   D   D   Must be signed by all owners)  |
| Date signed agreement received by Legislative Authority  |
| Prepare in triplicate with one copy to each of the following: Owner, Legislative Authority, County Assessor  |
| For tax assistance, visit <a href="http://dor.wa.gov">http://dor.wa.gov</a> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985  |

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806 Metcolf St., Sedro-Woolley, WA 98284 Phone: (360) 855-2121 FAX: (360) 855-1658

FOR TAX PURPOSES
FOR
ROBYN TOKUNAGA
OF

FORESTRY OPEN SPACE PORTION OF LOT 4 OF SHORT PLAT #91-078.

April 26, 2007

That portion of Lot 4 of Short Plat #91-078, recorded under AF#9205130029 in volume 10 of Short Plats at page 80, records of Skagit County, Washington described as follows:

Beginning at the northwest corner of said Lot 4; thence S 00°10′40″W along the west line of said Lot 4, a distance of 282.59 feet to an angle point in the west line of said Lot 4; thence S 00°12′07″W along the west line of said Lot 4, a distance of 338.15 feet; thence N 89°41′26″E, a distance of 608.24 feet to a point which lies 50 feet west (when measured at right angles) of the east line of said Lot 4; thence N 00°09′49″E parallel with the east line of said Lot 4, a distance of 428.85 feet; thence N 46°45′36″W, a distance of 278.72 feet to the center of the cul de sac as shown on said Short Plat #91-078 at an angle point in the north line of said Lot 4; thence S 89°40′13″W along the north line of said Lot 4, a distance of 404.35 feet to the point of beginning of this description.

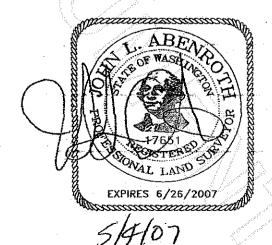
Containing 8.22 acres.

Situate in Skagit County, Washington.



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806 Metcalf St., Sedro-Woolley, WA 98284 Phone: (360) 855-2121 FAX: (360) 855-1658

LEGAL DESCRIPTION FOR TAX PURPOSES FOR ROBYN TOKUNAGA

FORESTRY OPEN SPACE PORTION OF LOT 4 OF SHORT PLAT #91-078.

April 11, 2007

That portion of Lot 4 of Short Plat #91-078, recorded under AF#9205130029 in volume 10 of Short Plats at page 80, records of Skagit County, Washington described as follows:

Beginning at the southwest corner of said Lot 4; thence N 00°12′07″E along the west line of said Lot 4, a distance of 319.99 feet; thence N 89°41′26″E, a distance of 608.24 feet; thence N 00°09′49″E parallel with the east line of said Lot 4, a distance of 428.85 feet; thence N 69°34′55″E parallel with the southeasterly line of said Lot 4, a distance of 252.50 feet; thence S 25°35′15″W, a distance of 71.98 feet to the southeasterly line of said Lot 4; thence S 69°34′55″W along said southeasterly line, a distance of 166.08 feet to and angle point in the east line of said Lot 4; thence S 00°09′49″E along the east line of said Lot 4, a distance of 714.02 feet to the southeast corner of said Lot 4, thence S 89°42′39″W along the south line of said Lot 4, a distance of 658.45 feet to the point of beginning of this description.

Containing 5.55 acres.

Situate in Skagit County, Washington.

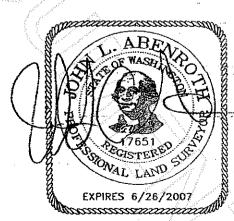
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4/12/07