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Skagit County Auditor

6/18/2012 Page 1 of 3 10:43AM

## Open Space Taxation Agreement Chapter 84.34 RCW

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

Property Owner Double Creek LLC %Young-Soo Kim 2218 Old Highway 99 S. Mount Vernon, WA 98273  
Property Address 23274 Sundance Lane Mount Vernon, WA 98274  
Legal Description West of West Big Lake Blvd, within portions of Government Lots 4 and 5, Section 1  
Township 33 North, Range 4 East, W.M., Skagit County, Washington SEE ATTACHED  
FOR COMPLETE LEGAL  
Assessor's Property Tax Parcel or Account Number P16155, P16159  
Reference Numbers of Documents Assigned or Released \_\_\_\_\_  
This agreement is between Double Creek LLC

hereinafter called the "Owner", and Skagit County

hereinafter called the "Granting Authority".

Whereas the owner of the above described real property having made application for classification of that property under the provisions of Chapter 84.34 RCW. And whereas, both the owner and granting authority agree to limit the use of said property, recognizing that such land has substantial public value as open space and that the preservation of such land constitutes an important physical, social, esthetic, and economic asset to the public, and both parties agree that the classification of the property during the life of this agreement shall be for:

☐ Open Space Land

☒ Timber Land

Now, therefore, the parties, in consideration of the mutual covenants and conditions set forth herein, do agree as follows:

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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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.

7. 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.

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).

Dated May 14, 2012

Granting Authority  
Kenneth A. Dahlstedt  
City or County  
Chair, Board of Commissioners  
Title

As owner(s) of the herein-described land I/we indicated by my/our signature(s) that I am/we are aware of the potential tax liability and hereby accept the classification and conditions of this agreement.

Dated May 17, 2012

[Signature]  
Owner(s)  
(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 <http://dor.wa.gov> 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.



**Legal Description for P16159**

Th South 150 feet of that portion of Government Lot 4, Section 1, Township 33 North, Range 4 East, W.M., lying Westerly of the County road and North of a line drawn due West from the Northwest corner of Tract 33, "BIG LAKE WATER FRONT TRACTS, SKAGIT COUNTY, WASHINGTON", as per plat recorded in Volume 4 of Plats, page 12, records of Skagit County, Washington.

Situate in the County of Skagit, State of Washington.

**Legal Description for P16155**

The Northeast  $\frac{1}{4}$  of Government Lot 5, Section 1, Township 33 North, Range 4 East, W.M.;

**EXCEPT** the following portion of said Government Lot;

Commencing at the Northeast corner of the Northeast  $\frac{1}{4}$  of Government Lot 5, of Section 1, Township 33 North, Range 4 East, Willamette Meridian, said corner being the point of beginning;

thence S  $01^{\circ} 51' 15''$  E along the East line of said Government Lot for a distance of 319.19 feet to the Northwest corner of the South 150 feet of that portion of Government Lot 4, Section 1, Township 33 North, Range 4 East, W.M., lying Westerly of the county road, known as the West Big Lake Boulevard, and North of a line drawn due West from the Northwest corner of Tract 33 of "BIG LAKE WATER FRONT TRACTS, SKAGIT COUNTY, WASHINGTON", according to the Plat recorded in Volume 4 of Plats, Page 12, records of Skagit County, Washington;

thence N  $54^{\circ} 04' 57''$  W for a distance of 69.50 feet;

thence N  $37^{\circ} 11' 59''$  W for a distance of 95.36 feet;

thence N  $26^{\circ} 33' 10''$  W for a distance of 119.70 feet;

thence N  $00^{\circ} 40' 11''$  W more or less for a distance of 92.91 feet to the North line of the said Government Lot;

thence N  $89^{\circ} 19' 49''$  E along the north line of the said Government Lot to the point of beginning.



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