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1 of

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Open Space Taxation Agreement

Chapter 84.34 RCW

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

Property Owner HAZEL SITTNER

Property Address 22861 COYOTE LANE, MOUNT VERNON, WA 98274

Legal Description SEE ATTACHED EXHIBIT 'A'
SECTION 26, TOWNSHIP 33 NORTH, RANGE 4 EAST, W.M.

Assessor's Property Tax Parcel or Account Number PORTION OF P109199

Reference Numbers of Documents Assigned or Released C/U OPEN SPACE LAND App#08-2017

This agreement between HAZEL SITTNER
hereinafter called the "Owner", and Skagit County
hereinafter called the "Granting Authority".

TRANSFER FROM F&A AF#832536

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 – RCW 84.34.020(1)(a) or (b)**

☐ **Farm and Agricultural Conservation Land (a sub classification of open space land) – RCW 84.34.020(1)(c)**

☐ **Timber Land – RCW 84.34.020(3)**

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 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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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. This provision will not apply if there is a pending merger of a county's timber land classification and designated forest land program and the merger will occur prior to the date of withdrawal. If this occurs, the owner can choose to: (1) request immediate removal of the land from the timber land classification, (2) request immediate removal, after the merger, of the land from the designated forest land program, or (3) request the assessor to remove the land from the designated forest land program once two assessment years have passed following the receipt of the notice to withdraw. These removals will still be subject to the additional tax, interest, and penalty, or compensating tax.
6. After the effective date of this agreement, any change in use of the land, except through compliance with items (5), (7), (9), or (10), shall be considered a **breach** of this agreement, and shall be subject to removal of classification and liable for additional tax, interest, and penalty 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 for the purposes enumerated in those sections (see RCW 84.34.108(6)(f));
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f);
 - 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 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 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; or
 - l) The discovery that the land was classified in error through no fault of the owner.
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 of the land if reclassification is permissible under RCW 84.34.070.
10. Changes to the conditions of this agreement could result in the re-rating of the parcel by the granting authority, subject to a public hearing, and may result in a change in assessed value. If the granting authority approves the changes in conditions, a revised agreement may be required.

The parcel(s) of land described in this agreement is subject to the following conditions:

The parcel(s) of land described in this agreement may be used in the following manner:

The parcel(s) of land described in this agreement may be removed if the land is used in the following manner:

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 6/27/17

Bon Wesen

Signature(s) of County and/or City Legislative Authority

Chair of the Board of County Commissioners

Title

Dated 06/27/17

Kenneth A. Dahlstedt

Signature(s) of County and/or City Legislative Authority

County Commissioner

Title

ABSENT

Dated _____

ABSENT

Signature(s) of County and/or City Legislative Authority

County Commissioner

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.

Nigel M. Sattner

Owner(s)

Dated July 4, 2017

(Must be signed by all owners)

Date signed agreement received by Legislative Authority

7/17/17

Prepare in triplicate with one copy to each of the following: Owner, Granting Authority, and County Assessor

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EXHIBIT 'A'

LOT 3 OF SHORT PLAT#95-019 AF#9608220061 LOCATED IN NE1/4 NE1/4, SECTION 26, TOWNSHIP 33 NORTH, RANGE 4 EAST, W.M. EXCEPT THAT PORTION OF LOT 3 DEFINED AS FOLLOWS: BEGINNING AT THE NW CORNER OF SAID LOT 3; THENCE SOUTH 00-39-16 EAST, ALONG THE WEST LINE OF SAID LOT 3, TO AN INTERSECTION WITH AN EXISTING FENCE AS SHOWN ON THE FACE OF SAID SHORT PLAT; THENCE SOUTHEASTERLY ALONG SAID EXISTING FENCE TO ITS INTERSECTION WITH THE WEST LINE OF LOT 4 OF SAID SHORT PLAT; THENCE NORTH 01-14-02 WEST, ALONG THE WEST LINE OF LOT 4 TO THE NW CORNER THEREOF; THENCE NORTH 88-45-58 EAST, 466.69 FEET TO THE NE CORNER OF SAID LOT 4; THENCE SOUTH 01-14-02 EAST, 442.52 FEET TO THE SE CORNER OF SAID LOT 4; THENCE NORTH 88-45-58 EAST ALONG THE EASTERLY EXTENSION OF THE SOUTH LINE OF SAID LOT 4, TO THE EAST LINE OF SAID LOT 3; THENCE NORTH 00-40-05 WEST ALONG THE EAST LINE OF SAID LOT 3 TO THE NE CORNER THEREOF; THENCE SOUTH 87-02-04 WEST, ALONG THE NORTH LINE IF SAID LOT 3, 1303.96 FEET TO THE POINT OF BEGINNING. ALSO EXCEPT THE FOLLOWING DESCRIBED PORTION OF LOT 3: BEGINNING AT THE MOST NORTHERLY SE CORNER OF LOT 4 OF SAID SHORT PLAT#95-019; THENCE SOUTH 88-45-58 WEST, ALONG THE SOUTH LINE OF SAID LOT 4, 197.10 FEET; THENCE SOUTH 17-34-29 WEST, 427.66 FEET TO THE TRUE POINT OF BEGINNING; THENCE CONTINUING SOUTH 17-34-29 WEST, 124.80 TO THE NORTH MARGIN OF STATE HIGHWAY #534; THENCE NORTH 46-43-45 WEST ALONG SAID NORTH MARGIN, 61.97 FEET; THENCE NORTHEASTERLY ALONG A NON-TANGENT CURVE CONCAVE TO THE NW WHOSE RADIUS POINT BEARS NORTH 43-16-15 EAST, 25 FEET THROUGH A CENTRAL ANGLE OF 115-41-46 AN ARC LENGTH OF 50.48 FEET; THENCE NORTH 17-34-29 EAST, 115.68 FEET; THENCE SOUTHEASTERLY ALONG A NON-TANGENT CURVE CONCAVE TO THE NE WHOSE RADIUS POINT BEARS SOUTH 72-25-31 EAST, 50 FEET THROUGH A CENTRAL ANGLE OF 47-59-28 AN ARC LENGTH OF 41.88 FEET; THENCE SOUTH 30-25-00 EAST, 4.68 FEET TO THE TRUE POINT OF BEGINNING, EXCEPT THE FOLLOWING DESCRIBED PARCEL: THAT PORTION OF LOT 3, SHORT PLAT NO. 95-019, APPROVED AUGUST 2, 1996, RECORDED AUGUST 2, 1996, IN BOOK 12 OF SHORT PLATS, PAGES 134 AND 135, AS AUDITOR'S FILE NO. 9608220061, RECORDS OF SKAGIT COUNTY, WASHINGTON, AND BEING A PORTION OF THE EAST HALF OF THE NORTHEAST QUARTER OF SECTION 26 AND OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 25, TOWNSHIP 33 NORTH, RANGE 4 EAST, W.M., DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF SAID LOT 3; THENCE SOUTH 00-39-36 EAST, ALONG THE WEST LINE OF SAID LOT 3, TO AN INTERSECTION WITH AN EXISTING FENCE AS SHOWN ON THE FACE OF SAID SHORT PLAT AND THE TRUE POINT OF BEGINNING; THENCE SOUTHEASTERLY, ALONG SAID EXISTING FENCE, TO ITS INTERSECTION WITH THE WEST LINE OF LOT 4 OF SAID SHORT PLAT; THENCE SOUTH 01-14-02 EAST, ALONG THE WEST LINE OF SAID LOT 4, TO THE SOUTHWEST CORNER THEREOF; THENCE NORTH 88-45-58 EAST, ALONG A SOUTH LINE OF SAID LOT 4, A DISTANCE OF 248.46 FEET TO A

CORNER OF SAID LOT 4; THENCE SOUTH 17-34-29 WEST, ALONG A WESTERLY LINE OF SAID LOT 4 AND THE SOUTHWESTERLY EXTENSION THEREOF, A DISTANCE OF 496.25 FEET TO A NON-TANGENT CURVE; THENCE SOUTHWESTERLY ALONG SAID NON-TANGENT CURVE CONCAVE TO THE SOUTHEAST WHOSE RADIUS POINT BEARS NORTH 43-16-15 WEST A DISTANCE OF 25.00 FEET THROUGH A CENTRAL ANGLE OF 115-41-46 AN ARC LENGTH OF 50.48 FEET TO THE NORTH MARGIN OF STATE HIGHWAY NO. 534; THENCE NORTHWESTERLY, ALONG SAID NORTH MARGIN, TO THE SOUTHWEST CORNER OF SAID LOT 3; THENCE NORTH 00-39-36 WEST, ALONG THE WEST LINE OF SAID LOT 3, TO THE TRUE POINT OF BEGINNING. EXCEPT THE FOLLOWING DESCRIBED PARCEL: COMMENCING AT THE MOST NORTHERLY SOUTHEAST CORNER OF SAID LOT 4; THENCE SOUTH 88-45-58 WEST, ALONG THE SOUTH LINE OF SAID LOT 4, A DISTANCE OF 197.10 FEET TO A CORNER OF SAID LOT 4; THENCE SOUTH 17-34-29 WEST, ALONG AN EASTERLY LINE OF SAID LOT 4, A DISTANCE OF 387.38 FEET TO A POINT HEREINAFTER CALLED 'POINT A'; THENCE CONTINUING SOUTH 17-34-29 WEST TO THE NORTH MARGIN OF STATE HIGHWAY NO. 534, AND THE TRUE POINT OF BEGINNING; THENCE NORTH 17-34-29 EAST TO THE AFOREDESCRIBED POINT A; THENCE SOUTHWESTERLY ON SAID LINE OF LOT 4, ALONG THE ARC OF A CURVE TO THE LEFT WITH A RADIUS OF 30.00 FEET THROUGH A CENTRAL ANGLE OF 47-59-28 AN ARC DISTANCE OF 25.13 FEET; THENCE SOUTH 30-25-00 EAST, ALONG SAID LINE OF LOT 4, A DISTANCE OF 168.13 FEET; THENCE SOUTH 69-57-49 WEST, ALONG SAID LINE OF LOT 4, A DISTANCE OF 20.34 FEET TO THE INTERSECTION WITH A NON-TANGENT CURVE TO THE RIGHT WITH A RADIUS POINT OF SOUTH 59-35 WEST; THENCE SOUTHERLY ALONG THE ARC OF A CURVE TO THE RIGHT WITH A RADIUS OF 30.00 FEET THROUGH A CENTRAL ANGLE OF 62-54-24 AN ARC LENGTH OF 32.94 FEET; THENCE SOUTH 42-52-13 WEST A DISTANCE OF 10.78 FEET TO A POINT OF CURVATURE; THENCE SOUTHEASTERLY ALONG THE ARC OF A CURVE TO THE RIGHT WITH A RADIUS OF 30.00 FEET THROUGH A CENTRAL ANGLE OF 90-24-02 AN ARC LENGTH OF 47.33 FEET TO THE NORTH MARGIN OF STATE HIGHWAY NO. 534; THENCE NORTH 46-43-45 WEST ALONG SAID NORTH MARGIN TO THE TRUE POINT OF BEGINNING. EXCEPT FOR THAT PORTION OF SAID PROPERTY LYING SOUTH OF THE FOLLOWING DESCRIBED LINE: BEGINNING AT THE NORTHWEST CORNER OF LOT 2 OF SAID SHORT PLAT; THENCE EAST 103 FEET MORE OR LESS TO A FENCELINE AS IT EXISTED IN 2015; THENCE IN A NORTHERLY AND WESTERLY DIRECTION ALONG SAID FENCELINE TO ITS INTERSECTION WITH THE EAST LINE OF LOT 4 OF SAID SHORT PLAT, SAID POINT ALSO BEING THE END OF SAID LINE.