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Skagit County Auditor

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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 MARCIA COBB  
Property Address 24218 MARTIN ROAD, SEDRO WOOLLEY, WA 98284  
Legal Description SEE ATTACHED EXHIBIT 'A'  
SECTION 19, TOWNSHIP 36 NORTH, RANGE 5 EAST, W.M.

Assessor's Property Tax Parcel or Account Number PORTIONS OF P51036 AND P51066  
Reference Numbers of Documents Assigned or Released C/U OPEN SPACE LAND APP#8-2018

This agreement between MARCIA COBB  
hereinafter called the "Owner", and Skagit County TRANSFER FROM C/U F&A AF#200101120094  
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 – 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legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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 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 08/07/2018

Kenneth A. Dahlstedt  
Signature(s) of County and/or City Legislative Authority  
Chair of the Board of County Commissioners  
Title

Dated 08/07/2018

Lisa Janich  
Signature(s) of County and/or City Legislative Authority  
County Commissioner  
Title

Dated 08/07/2018

Ron Wesen  
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.

Dated 9-11-18

Marion B. Cobb  
Owner(s)

Date signed agreement received by Legislative Authority

09/18/2018  
(Must be signed by all owners)

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

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

## EXHIBIT 'A'

PARCELS 23 AND 24 OF SURVEY RECORDED UNDER AF#805666, LOCATED IN THE NORTHWEST QUARTER OF SECTION 19, TOWNSHIP 36 NORTH, RANGE 5 EAST, W.M., DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHEAST CORNER OF SAID SUBDIVISION; THENCE NORTH 85-27-52 WEST 1250.47 FEET; THENCE SOUTH 0-32-37 EAST 956.00 FEET, TO THE POINT OF BEGINNING; THENCE NORTH 85-27-52 WEST 305 FEET; THENCE SOUTH 0-32-37 EAST 252.24 FEET; THENCE SOUTH 88-16-01 EAST 1,160 FEET; THENCE NORTH 0-26-29 EAST 243.53 FEET, MORE OR LESS, TO THE CENTER LINE OF THUNDER CREEK; THENCE NORTHWESTERLY ALONG THREAD OF CREEK, 1,050 FEET, MORE OR LESS, TO A POINT WHICH BEARS NORTH 0-32-37 WEST 358.35 FEET, MORE OR LESS, FROM THE POINT OF BEGINNING; THENCE SOUTH 0-32-37 EAST 358.35 FEET, MORE OR LESS, TO THE POINT OF BEGINNING. EXCEPT THAT PORTION OF PARCEL 23 OF SURVEY RECORDED UNDER AF#805666, LOCATED IN THE NORTHWEST QUARTER OF SECTION 19, TOWNSHIP 36 NORTH, RANGE 5 EAST, W.M., DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHWEST CORNER OF SAID PARCEL 23, THENCE SOUTH 225 FEET TO THE POINT OF BEGINNING; THENCE EAST 300 FEET; THENCE SOUTH 145 FEET; THENCE WEST 300 FEET; THENCE NORTH 145 FEET, MORE OR LESS, TO THE POINT OF BEGINNING. ALSO EXCEPT THAT PORTION OF PARCELS 23 AND 24 OF SURVEY RECORDED UNDER AF#805666, LOCATED IN THE NORTHWEST QUARTER OF SECTION 19, TOWNSHIP 36 NORTH, RANGE 5 EAST, W.M., DESCRIBED AS FOLLOWS: BEGINNING AT A POINT 60 FEET EAST OF THE SOUTHWEST CORNER OF PARCEL 24 TO THE POINT OF BEGINNING; THENCE NORTH 145 FEET; THENCE WEST 300 FEET; THENCE SOUTH 145 FEET; THENCE EAST 300 FEET, MORE OR LESS, TO THE POINT OF BEGINNING.