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Skagit County Auditor



Form 64 0022

Open Space Taxation Agreement

Chapter 84.34 RCW

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

When recorded, return to:

Property owner: **SKAGIT LAND TRUST**

Property address: **N/A**

Legal description: **PTN NW & SW S23 T35N R10E, W.M. - SEE ATTACHED EXHIBIT 'A' AND ATTACHED MAP**

Assessor's property tax parcel or account number: **P45488 P45492 P45489 P109898**

Reference numbers of documents assigned or released: **C/U O/S #2-2022 TRANS FROM CF-75 & DF-82**

This agreement between: **SKAGIT LAND TRUST**

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, aesthetic, 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 built 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

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- agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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. A request may be filed with the assessor to withdraw from the program after the land has been classified for 10 or more years. No 20% penalty will be imposed. The applicable taxes and interest shall be imposed as provided in RCW 84.34.070.
 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 one of the following:
 - 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, 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 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.
 - 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.

Open Space Taxation Agreement



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: 11-08-2022 Signature(s) of County and/or City Legislative Authority: [Signature]
 Title: Chair, Shagit County Board of Commissioners

Dated: 11-08-2022 Signature(s) of County and/or City Legislative Authority: [Signature]
 Title: Commissioner, Shagit County Board of Commissioners

Dated: 11-08-2022 Signature(s) of County and/or City Legislative Authority: [Signature]
 Title: Commissioner, Shagit County Board of Commissioners

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: 12/6/2022 Owner(s): [Signature]

(Must be signed by all owners) _____

Date signed agreement received by Legislative Authority: _____

Make three copies with one copy to each of the following: Owner, Granting Authority, and County Assessor

EXHIBIT 'A'

P45488 - TRACT 4, SKAGIT COUNTY SHORT PLAT NO. 32-89, APPROVED SEPTEMBER 8, 1992 AND RECORDED SEPTEMBER 8, 1992 UNDER AUDITOR'S FILE NO. 9209080017 IN VOLUME 10 OF SHORT PLATS, PAGE 117, RECORDS OF SKAGIT COUNTY, WASHINGTON; BEING A PORTION OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 23, TOWNSHIP 35 NORTH, RANGE 10 EAST, W.M.

P45492 - LOT 3 SHORT PLAT# 32-89 AF#9209080017 EXCEPT FOLLOWING DESCRIBED PORTION: BEGINNING AT THE CENTER OF SECTION 23, TOWNSHIP 35 NORTH, RANGE 10 EAST, W.M.; THENCE SOUTH 88-54-21 WEST, 2136.83 FEET TO THE TRUE POINT OF BEGINNING; THENCE CONTINUE 510.15 FEET; THENCE NORTH 51-19-37 EAST, 677.17 FEET; THENCE SOUTH 2-27-50 WEST, 413.13 FEET TO POINT OF BEGINNING.

P45489 - LOT 1 SHORT PLAT#32-89 AF#9209080017 LOCATED IN SW1/4 NW1/4, SECTION 23, TOWNSHIP 35 NORTH, RANGE 10 EAST, W.M.

P109898 - LOT 2 SHORT PLAT# 32-89 AF#9209080017 LOCATED IN SW1/4 NW1/4, SECTION 23, TOWNSHIP 35 NORTH, RANGE 10 EAST, W.M.