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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: **LYLE GERRITS AND DEBORAH CLOUGH**

Property address: **15559 FLINN ROAD, BOW, WA 98232**

Legal description: **SEE ATTACHED EXHIBIT 'A' AND MAP TRANSFER FROM AF#200101180020 & AF#200101180021**

Assessor's property tax parcel or account number: **PORTIONS OF P117488 AND P117489 AND ALL P117489**

Reference numbers of documents assigned or released: **C/U O/S #4-2022 TRANSFER FROM AF#2001011800**

This agreement between: **LYLE GERRITS AND DEBORAH CLOUGH**

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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## Open Space Taxation Agreement



agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.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: 12/19/22 Owner(s): [Signature]

(Must be signed by all owners) [Signature]

Date signed agreement received by Legislative Authority: 12-19-2022

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



EXHIBIT 'A'

PORTION OF P117488 – 4.70 ACRES OF THAT PORTION OF THE NW1/4 SE1/4, SECTION 22, TOWNSHIP 36 NORTH, RANGE 3 EAST, W.M., DESCRIBED AS FOLLOWS: BEGINNING AT THE NW CORNER OF SAID NW1/4 OF THE SE1/4 (CENTER OF SECTION 22); THENCE SOUTH 89-34-13 EAST, 1331.33 FEET ALONG THE NORTH LINE OF SAID NW1/4 OF THE SE1/4 TO THE NE CORNER OF SAID NW1/4 OF THE SE1/4; THENCE SOUTH 45-36-24 WEST, 878 FEET ON A LINE RUN BETWEEN THE NE CORNER OF SAID NW1/4 OF THE SE1/4 TO THE SW CORNER OF SAID NW1/4 OF THE SE1/4, BEING THE SOUTHEASTERLY LINE OF THAT CERTAIN PARCEL "A" AS DESCRIBED ON AF#9808260087 TO THE TRUE POINT OF BEGINNING; THENCE NORTH 44-23-36 WEST, 300 FEET; THENCE SOUTH 45-36-24 WEST, 682.14 FEET, MORE OR LESS, TO THE WEST LINE OF SAID NW1/4 SE1/4; THENCE SOUTH 0-25-37 EAST ALONG SAID WEST LINE, 400.71 FEET, MORE OR LESS, TO THE NORTH LINE OF THAT CERTAIN TRACT CONVEYED WENDELL P. MORRISON BY DEED DATED DECEMBER 16, 1925 AND RECORDED JANUARY 11, 1926 IN VOLUME 138 OF DEEDS, PAGE 445; THENCE NORTH 89-34-23 EAST ALONG SAID NORTH LINE OF THE MORRISON TRACT, PARALLEL WITH SOUTH LINE OF SAID NW1/4 SE1/4, 16.69 FEET, MORE OR LESS, TO SAID SOUTHERLY LINE OF PARCEL "A" AF#9808260087 AT A POINT BEARING SOUTH 45-36-24 WEST FROM THE POINT OF BEGINNING; THENCE NORTH 45-36-24 EAST ALONG SAID SOUTHEASTERLY LINE 948.32 FEET, MORE OR LESS, TO THE TRUE POINT OF BEGINNING.

PORTION OF P117489 – 4.20 ACRES OF THAT PORTION OF THE NE1/4 OF THE SW1/4, SECTION 22, TOWNSHIP 36 NORTH, RANGE 3 EAST, W.M., DESCRIBED AS FOLLOWS: BEGINNING AT THE NE CORNER OF SAID NE1/4 SW1/4 (CENTER OF SECTION); THENCE SOUTH 0-25-37 EAST, 1303.90 FEET ALONG THE EAST LINE OF SAID SUBDIVISION TO THE SE CORNER THEREOF, ALSO BEING THE SE CORNER OF NE1/4 SW1/4; THENCE NORTH 0-25-37 WEST, 600 FEET ALONG THE PREVIOUSLY DESCRIBED LINE TO THE NORTHERLY MOST CORNER OF SAID PARCEL P48064; THENCE SOUTH 56-34-23 WEST ALONG THE NORTHWESTERLY LINE OF SAID PARCEL P48064, 234.56 FEET TO THE TOE OF THE HILL WHICH DEFINES THE UPLAND TO THE NE, IDENTIFIED ON SKAGIT COUNTY COMPREHENSIVE PLAN DATED NOVEMBER 1, 1999 AS RURAL RESERVE (RRV) AND THE LOWLANDS TO THE SW, IDENTIFIED ON SKAGIT COUNTY COMPREHENSIVE PLAN DATED NOVEMBER 1, 1999 AS NATURAL RESOURCE LAND (AG-HRL) AGRICULTURE-NRL AND BEING THE TRUE POINT OF BEGINNING. THENCE ALONG SAID TOE OF THE HILL, ALSO BEING THE LAND USE BOUNDARY LINE AS FOLLOW; NORTH 66-52-17 WEST, 45.28 FEET; THENCE NORTH 43-23-01 WEST, 49.86 FEET; THENCE NORTH 12-45-24 WEST, 137.84 FEET; THENCE NORTH 7-52-52, 41.42 FEET; THENCE NORTH 41-08-40 WEST, 59.17 FEET; THENCE NORTH 76-34-16 WEST, 57.00 FEET; THENCE NORTH 80-10-05 WEST, 20.15 FEET; THENCE NORTH 30-36-18 WEST, 40.69 FEET; NORTH 64-26-26 WEST, 64.64 FEET; THENCE NORTH 81-20-36 WEST, 76.90 FEET; THENCE NORTH 19-08 WEST, 72.80 FEET; THENCE NORTH 64-30-34 EAST, 74.20 FEET; THENCE NORTH 23-37-20 WEST, 46.76 FEET, MORE OR LESS, TO THE NORTHWESTERLY LINE OF THAT CERTAIN PARCEL "B" DESCRIBED IN AF#9808260087 AND BEING MORE PARTICULARLY SHOWN ON THE CERTAIN RECORD OF SURVEY MAP RECORDED IN VOLUME 20 OF SURVEYS, PAGES 141-142, RECORD OF SKAGIT COUNTY AND BEARING SOUTH 58-49-33 WEST FROM SAID NE CORNER OF THE NE1/4 SW1/4; THENCE SOUTH 58-49-33 WEST ALONG SAID NORTHWESTERLY LINE 604.84 FEET, MORE OR LESS, TO THE TOP OF THE NORTHEASTERLY BANK OF MCELROY'S SLOUGH; THENCE ALONG THE TOP OF SAID NORTHEASTERLY BANK OF MCELROY'S SLOUGH, MORE OR LESS, AS FOLLOWS, SOUTH 11-00-06 EAST, 14.09 FEET; THENCE SOUTH 41-17-10 EAST, 68.30 FEET; THENCE SOUTH 33-34-13 EAST, 98.23 FEET; THENCE SOUTH 50-33-59 EAST, 76.26 FEET; THENCE SOUTH 72-59-25 EAST, 75.78 FEET; THENCE SOUTH 76-37-45 EAST, 47.24 FEET; THENCE SOUTH 63-32-47 EAST, 33.27 FEET; THENCE SOUTH 61-09-58 EAST, 99.16 FEET; THENCE SOUTH 56-47-35 EAST, 93.66 FEET; THENCE SOUTH 17-56-27 EAST, 92.76 FEET; THENCE SOUTH 11-56-27 EAST, 2.36 FEET, MORE OR LESS, TO A POINT BEARING SOUTH 56-34-23 WEST FROM THE POINT OF BEGINNING;



THENCE NORTH 56-34-23 EAST ALONG SAID NORTHWESTERLY LINE OF P48064, 430.87 FEET, MORE OR LESS, TO THE TRUE POINT OF BEGINNING.

P117483 - THAT PORTION NE1/4 SW1/4, SECTION 22, TOWNSHIP 36 NORTH, RANGE 3 EAST, W.M., DESCRIBED AS FOLLOWS: BEGINNING AT THE NE CORNER OF SAID NE1/4 SW1/4 (CENTER SECTION 22); THENCE SOUTH 0-25-37 EAST, 1303.90 FEET ALONG THE EAST LINE OF SAID SUBDIVISION TO SE CORNER THEREOF, ALSO BEING THE SE CORNER OF NE1/4 SW 1/4; THENCE NORTH 0-25-37 WEST, 600 FEET ALONG THE PREVIOUSLY DESCRIBED LINE TO THE NORTHERLY MOST CORNER OF SAID PARCEL P48064; THENCE SOUTH 56-34-23 WEST ALONG THE NORTHWESTERLY LINE OF SAID PARCEL P48064, 234.56 FEET TO THE TOE OF THE HILL WHICH DEFINES THE UPLANDS TO THE NE, IDENTIFIED ON SKAGIT COUNTY COMPREHENSIVE PLAN DATE NOVEMBER 1, 1999 AS RURAL RESERVE (RRV) AND THE LOWLANDS TO THE SW, IDENTIFIED ON SKAGIT COUNTY COMPREHENSIVE PLAN DATED NOVEMBER 1, 1999 AS NATURAL RESOURCE LAND (AG-HRL) AGRICULTURE-NRL AND BEING THE TRUE POINT OF BEGINNING; THENCE CONTINUE SOUTH 56-34-23 WEST ALONG SAID NORTHWESTERLY LINE OF P48064, 430.87 FEET, MORE OR LESS, TO THE TOP OF THE NORTHEASTERLY BANK OF MCELROY'S SLOUGH; THENCE ALONG THE TOP OF SAID NORTHEASTERLY BANK OF MCELROY'S SLOUGH, MORE OR LESS, AS FOLLOWS, SOUTH 11-56-27 EAST, 135.68 FEET; THENCE SOUTH 59-50-33 EAST, 56.80 FEET; SOUTH 80-51-36 EAST, 50.10 FEET; THENCE NORTH 69-51-28 EAST, 65.02 FEET; THENCE NORTH 58-50-35 EAST, 50.98 FEET; THENCE NORTH 79-17-22 EAST, 39.80 FEET; THENCE NORTH 69-29-22 EAST, 57.13 FEET; THENCE NORTH 64-52-52, 63.17 FEET; THENCE NORTH 65-02-10 EAST, 42.88 FEET; THENCE NORTH 77-01-49 EAST, 39.06 FEET; THENCE NORTH 88-43-14 EAST, 65.33 FEET; THENCE SOUTH 71-39-32 EAST, 36.97 FEET, MORE OR LESS, TO THE EAST LINE OF SAID NE1/4 SW1/4; THENCE NORTH TO POINT OF BEGINNING, EXCEPT FOR FOLLOWING DESCRIBED PORTION: BEGINNING AT THE NE CORNER OF SAID NE1/4 OF THE SW1/4 (CENTER OF SECTION 22); THENCE SOUTH 0-25-37 EAST, 1303.90 FEET ALONG THE EAST LINE OF SAID SUBDIVISION TO THE SE CORNER THEREOF, ALSO BEING THE SE CORNER OF THAT CERTAIN SKAGIT COUNTY ASSESSOR'S PARCEL NO. P117483; THENCE NORTH 0-25-37 WEST, 600 FEET ALONG THE PREVIOUSLY DESCRIBED LINE TO THE NORTHERLY MOST CORNER OF PARCEL P48064 AND BEING THE TRUE POINT OF BEGINNING; THENCE SOUTH 56-34-23 WEST ALONG THE NORTHWESTERLY LINE OF SAID PARCEL NO. P48064, 234.56 FEET TO THE TOE OF THE HILL IN WHICH DEFINES THE UPLANDS TO THE NE, IDENTIFIED ON SKAGIT COUNTY COMPREHENSIVE PLAN DATED NOVEMBER 1, 1999 AS RURAL RESERVE (RRV) AND THE LOWLANDS TO THE SW, IDENTIFIED ON SKAGIT COUNTY COMPREHENSIVE PLAN DATE NOVEMBER 1, 1999 AS NATURAL RESOURCE LAND (AG-HRL) AGRICULTURE-NRL; THENCE ALONG SAID TOE OF HILL, ALSO BEING THE LAND USE BOUNDARY LINE AS FOLLOWS: SOUTH 66-52-17 EAST, 29.42 FEET; THENCE SOUTH 56-04-10 EAST, 27.82 FEET; THENCE SOUTH 43-35-15 EAST, 122.06 FEET; THENCE NORTH 45-36-24 EAST, 87.94 FEET, MORE OR LESS, TO SAID EAST LINE OF THE NE1/4 SW1/4 AT A POINT BEARING SOUTH 0-25-37 EAST FROM THE TRUE POINT OF BEGINNING; THENCE NORTH 0-25-37 WEST, 183.19 FEET, MORE OR LESS, ALONG SAID EAST LINE TO THE TRUE POINT OF BEGINNING.

**SKAGIT COUNTY ASSESSOR  
CURRENT USE MAP**

CU OS #4-2022 PORTIONS OF P117488 AND  
P117489



0 125 249 498  
Feet  
Scale 1: 2,993

SECTION 22, TOWNSHIP 36 NORTH, RANGE 3 EAST,  
W.M.

Deborah L. Clough  
Property Owner Printed Name

Deborah L. Clough  
Property Owner Signature

12/19/22  
Date

Map Accuracy Warning: This map was created from available public records and existing map sources not from field surveys. Map features from all sources have been adjusted to achieve a best-fit registration to the Ownership Parcels map. While great care was taken in this process, maps from different sources rarely agree as to the precise location of geographic features. The relative positioning of map features to one another results from combining different map sources without field ground truthing. Errors can be as great as 300 feet on this document. THIS MAP IS NOT A SUBSTITUTE FOR FIELD SURVEY. For questions about map accuracy, contact Skagit County GIS.

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