

Rtn: Hearing Examiner

9009070011

OPEN SPACE TAXATION AGREEMENT
RCW 84.34

(TO BE USED FOR "OPEN SPACE" OR "TIMBER LAND" CLASSIFICATION ONLY)

This Agreement between NEIL P. HANSEN

hereinafter called the "Owner", and SKAGIT COUNTY

hereinafter called the "Granting Authority".

Whereas the owner of the following described real property having made application for classification of that property under the provisions of RCW 84.34:

Assessor's Parcel or Account Numbers: 363404-0-012-0000, 363404-0-020-0000, 363404-0-020-0208

Legal Description of Classified Land: See Attached Appendix A

And whereas, both the owner and granting authority desire 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 only be used 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 for a period of at least ten (10) years.
4. This Agreement shall run with the land described herein and shall be binding upon the heirs, successors and assigns of the parties hereto.
5. Withdrawal: The land owner may withdraw from this Agreement if after a period of eight years the land owner makes a withdrawal request, which request is irrevocable, to the assessor. Two years from the date of that request the assessor shall withdraw the land from the classification, and the applicable taxes and interest shall be imposed as provided in RCW 84.34.070.
6. Breach: After land has been classified and as Agreement executed, any change of use of the land, except through compliance with items (5) or (7) of this Agreement, shall be considered a breach of this Agreement, and subject to applicable taxes, penalties and interest as provided in RCW 84.34.080 and 84.34.108.
7. A breach of Agreement shall not occur and the additional tax shall not be imposed if the removal of designation resulted solely from:
 - (a) Transfer to a government entity in exchange for other land located within the State of Washington;
 - (b) A taking through the exercise of the power of eminent domain, in anticipation of the exercise of such power;
 - (c) Sale or transfer of land within two years after the death of the owner of at least fifty percent interest in such land.
 - (d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
 - (e) Official action by an agency of the State of Washington or by the county or city within which the land is located which disallows the present use of such land.
 - (f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020.
 - (g) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 84.04.130 (See RCW 84.34.108 (5g)).
8. The county assessor may require classified land owners to submit pertinent data regarding the use of the land, and such similar information pertinent to continued classification and appraisal of the land.

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OPEN SPACE LAND MEANS:

- (a) Any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or
- (b) Any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities or (vi) preserve historic sites, or (vii) retain in its natural state tracts of land not less than five acres situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification.

TIMBER LAND MEANS:

Land in any contiguous ownership of five or more acres which is devoted primarily to the growth and harvest of forest crops and which is not classified as reforestation land pursuant to Chapter 84.28 RCW or as forest land under Chapter 84.33. Timber land means the land only.

**STATEMENT OF ADDITIONAL TAX, INTEREST AND PENALTY DUE
UPON REMOVAL FROM CLASSIFICATION UNDER RCW 84.34**

1. Upon removal, an additional tax shall be imposed which shall be due and payable to the county treasurer 30 days after removal or upon sale or transfer, unless the new owner has signed the Notice of Continuance. The additional tax shall be the sum of the following:
 - (a) The difference between the property tax paid as "Open Space Land" or "Timber Land" and the amount of property tax otherwise due and payable for the seven years last past had the land not been so classified; plus
 - (b) Interest upon the amounts of the difference (a), paid at the same statutory rate charged on the delinquent property taxes.
 - (c) A penalty of 20% shall be applied to the additional tax if the classified land is applied to some other use, except through compliance with the property owner's request for removal process, or except as a result of those conditions listed in (2) below.
2. The additional tax, interest and penalty specified in (1) above shall not be imposed if the removal resulted solely from:
 - (a) Transfer to a government 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 of eminent domain in anticipation of the exercise of such power.
 - (c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land.
 - (d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
 - (e) Official action by an agency of the State of Washington or by the county or city within which the land is located which disallows the present use of such land.
 - (f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.35.020.
 - (g) 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(5g)).

AFFIRMATION

As owner(s) of the land described in this application, I hereby indicate by my signature that I am aware of the potential tax liability involved when the land ceases to be classified under provisions of RCW 84.34. I also declare under the penalties for false swearing that this application and any accompanying documents have been examined by me and to the best of my knowledge it is a true, correct and complete statement.

Signatures of all owners or contract Purchaser(s)

[Handwritten Signature]

All owners and purchasers must sign.

FOR LEGISLATIVE AUTHORITY USE ONLY

Date application received 3-28-90 By Planning & Community Development
Amount of fee collected \$ 30.00 Transmitted to _____ Date _____

FOR GRANTING AUTHORITY USE ONLY

Date received _____ By [Handwritten Signature]
Application approved _____ Approved in part _____ Denied _____ Owner notified of denial on _____
Date fee returned _____ Agreement executed on _____ Mailed on _____

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APPENDIX A

Government Lot 7, Except that portion thereof lying West of the Northern Pacific Railway Company right of way in Section 36, Township 34 North, Range 4 East W.M., Except the right of way of Northern Pacific Railway Company and Except State Highway No. 1-A adjacent to said railroad right of way; Except the following described tract:

That portion of Government Lot 7, Section 36, Township 34 North, Range 4 East, W.M. described as follows: Beginning at the intersection of the North line of Government Lot 7 and the East line of State Highway 1-A; thence East along said North line 160 feet; thence South parallel with and 160 feet Easterly of said East line of State Highway, 570 feet, more or less, to the South line of an existing private drive; thence West along said South line to the East line of said State Highway; thence North to the point of beginning.

and,

Government Lot 8 in Section 36, Township 34 North, Range 4 East, W.M. lying East of the Northern Pacific Railway Company's right of way; Except the South 165 feet thereof and Except the 60 feet right of way for State Highway No. 1-A lying adjacent to said railroad right of way.

RECORDED... FILED...
REQUEST OF ...
JERRY HEINIGER
SKAGIT COUNTY ATTORNEY
90 SEP -7 AMO:21

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