

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

(See back of last page for instructions)

This form is your receipt
when stamped by cashier.

3366

☐ Check box if partial sale of property

If multiple owners, list percentage of ownership next to name.

1 SELLER GRANTOR	Name <u>Jeff + Theresa Scoggin</u>	2 BUYER GRANTEE	Name <u>Mountain House LLC</u>
	Mailing Address <u>PO Box 922</u>		Mailing Address <u>PO Box 922 213</u>
	City/State/Zip <u>Pomeroy WA 99347</u>		City/State/Zip <u>Lewiston Id 83501</u>
	Phone No. (including area code) <u>5098431266</u>		Phone No. (including area code) <u>2084133325</u>
3 Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee Name <u>Mountain House LLC</u> Mailing Address <u>PO Box 213</u> City/State/Zip <u>Lewiston Id 83501</u> Phone No. (including area code) <u>2084133325</u>		List all real and personal property tax parcel account numbers – check box if personal property <u>2-010-42-032-1000-000</u> <input type="checkbox"/> <u>2-010-42-032-1030-000</u> <input type="checkbox"/> <u>2-010-42-032-1040-000</u> <input type="checkbox"/> <input type="checkbox"/>	
		List assessed value(s) <u>229,961.</u> <u>5,095.</u> <u>2,022</u>	

4 Street address of property: 987 Mountain Rd Pomeroy Wash
 This property is located in ☒ unincorporated Garfield County OR within ☐ city of Pomeroy
☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.
 Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)
See Attached Exhibit A+B

<p>5 Select Land Use Code(s): <u>11</u> enter any additional codes: _____ (See back of last page for instructions)</p> <table border="0"> <tr> <td></td> <td>YES</td> <td>NO</td> </tr> <tr> <td>Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> <p>6</p> <table border="0"> <tr> <td></td> <td>YES</td> <td>NO</td> </tr> <tr> <td>Is this property designated as forest land per chapter 84.33 RCW?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Is this property receiving special valuation as historical property per chapter 84.26 RCW?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> <p>If any answers are yes, complete as instructed below.</p> <p>(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.</p> <p>This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.</p> <p>DEPUTY ASSESSOR _____ DATE _____</p> <p>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.</p> <p>(3) OWNER(S) SIGNATURE</p> <p>_____ PRINT NAME</p>		YES	NO	Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)?	<input type="checkbox"/>	<input type="checkbox"/>		YES	NO	Is this property designated as forest land per chapter 84.33 RCW?	<input type="checkbox"/>	<input type="checkbox"/>	Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?	<input type="checkbox"/>	<input type="checkbox"/>	Is this property receiving special valuation as historical property per chapter 84.26 RCW?	<input type="checkbox"/>	<input type="checkbox"/>	<p>7 List all personal property (tangible and intangible) included in selling price.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-211(2)(F)</u> Reason for exemption <u>Newly Formed Corporation</u></p> <p>Type of Document <u>Quit Claim Deed</u> Date of Document <u>12-27-19</u></p> <table border="0"> <tr> <td>Gross Selling Price \$</td> <td>_____</td> </tr> <tr> <td>*Personal Property (deduct) \$</td> <td>_____</td> </tr> <tr> <td>Exemption Claimed (deduct) \$</td> <td>_____</td> </tr> <tr> <td>Taxable Selling Price \$</td> <td>_____</td> </tr> <tr> <td>Excise Tax : State \$</td> <td>_____</td> </tr> <tr> <td>Local \$</td> <td>_____</td> </tr> <tr> <td>*Delinquent Interest: State \$</td> <td>_____</td> </tr> <tr> <td>Local \$</td> <td>_____</td> </tr> <tr> <td>*Delinquent Penalty \$</td> <td>_____</td> </tr> <tr> <td>Subtotal \$</td> <td>_____</td> </tr> <tr> <td>*State Technology Fee \$</td> <td>5.00</td> </tr> <tr> <td>*Affidavit Processing Fee \$</td> <td>5.00</td> </tr> <tr> <td>Total Due \$</td> <td>10.00</td> </tr> </table> <p>A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS</p>	Gross Selling Price \$	_____	*Personal Property (deduct) \$	_____	Exemption Claimed (deduct) \$	_____	Taxable Selling Price \$	_____	Excise Tax : State \$	_____	Local \$	_____	*Delinquent Interest: State \$	_____	Local \$	_____	*Delinquent Penalty \$	_____	Subtotal \$	_____	*State Technology Fee \$	5.00	*Affidavit Processing Fee \$	5.00	Total Due \$	10.00
	YES	NO																																											
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8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent <u>Theresa Scoggin</u>	Signature of Grantee or Grantee's Agent <u>Theresa Scoggin</u>
Name (print) <u>Theresa Scoggin</u>	Name (print) <u>Theresa Scoggin</u>
Date & city of signing: <u>12-27-19 Pomeroy</u>	Date & city of signing: <u>12-27-19 Pomeroy</u>

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

EXHIBIT A

Garfield County Parcel:

That portion of the following described land lying East of the right-of-way of the Mountain Road running generally North and South across said property:

Also, BEGINNING at a point 990 feet West of the Northeast corner of Section 32; thence West 1650 feet; thence South 660 feet; thence East 660 feet; thence South 660 feet; thence East 990 feet; thence North 1320 feet to the place of beginning;

ALSO BEGINNING at the Northeast corner of Section 32; thence West 990 feet; thence South 882.75 feet; thence East 990 feet; thence North 882.75 feet to the place of beginning;

EXCEPT THE FOLLOWING DESCRIBED TRACT: Beginning at the Northeast corner of Section 32; thence South 475 feet; thence West 475 feet; thence North 475 feet; thence East 475 feet to the place of beginning.

AND ALSO EXCEPTING THE FOLLOWING DESCRIBED TRACT: Beginning at a point 475 feet west of the Northeast corner of Section 32; thence South 475 feet; thence West to the East right-of-way of the Mountain Road; thence Northeasterly along the East right-of-way of the Mountain Road to the North boundary line of Section 32; thence East to the point of beginning; all in Section 32, Township 10, Range 42, E.W.M.

All in Section 32, Township 10 North, Range 42, E.W.M.

8
EXHIBIT "A"

PARCEL #1: Tax Parcel #9 of Section 32, Township 10 North, Range 42 E.W.M., more particularly described as follows: Beginning at the Northeast corner of Section 32, Township 10 North, Range 42 E.W.M.; thence South 475 feet, thence West 475 feet; thence North 475 feet; thence East 475 feet, to the point of beginning and;

PARCEL #2: Legally described as follows: Beginning at a point 475 feet West of the Northeast corner of Section 32; thence South 475 feet; thence West to the East right-of-way of the Mountain Road; thence northeasterly along the East right-of-way of the Mountain Road to the North boundary line of Section 32; thence East to the point of beginning.

All in Section 32, Township 10 North, Range 42 E.W.M.

REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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when stamped by cashier.

PLEASE TYPE OR PRINT

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

(See back of last page for instructions)

☐ Check box if partial sale, indicate %

sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Dan M. Williams, as Personal Representative</u> <u>of the Estate of Marie Kathleen Williams</u>	2 BUYER GRANTEE	Name <u>Dan M. Williams, individually</u>
	Mailing Address <u>66 N 6th Street</u>		Mailing Address <u>66 N 6th Street</u>
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA 99347</u>
	Phone No. (including area code) _____		Phone No. (including area code) _____
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property	
Name _____		1-070-05-000-1050 <input type="checkbox"/>	
Mailing Address _____		_____ <input type="checkbox"/>	
City/State/Zip _____		_____ <input type="checkbox"/>	
Phone No. (including area code) _____		_____ <input type="checkbox"/>	
		List assessed value(s)	
		148,745.00	
		(9,545 land;	
		139.200 improvements)	

4 Street address of property: 725 - 15th Street, Pomeroy, Washington 99347

This property is located in Garfield County

☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

The Northwest Quarter of the Northwest Quarter of the Southwest Quarter of the Northwest Quarter of Section 5, Township 11 North, Range 42 E.W.M.

5 Select Land Use Code(s):
11 - Household, single family units
enter any additional codes: _____
(See back of last page for instructions)

	YES	NO
Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

6

	YES	NO
Is this property designated as forest land per chapter 84.33 RCW?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this property receiving special valuation as historical property per chapter 84.26 RCW?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)
NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land ☐ does ☐ does not qualify for continuance.

DEPUTY ASSESSOR _____ DATE _____

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

(3) OWNER(S) SIGNATURE

PRINT NAME _____

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) 458-61A-202(6)(f)

Reason for exemption _____
Inheritance - Probate

Type of Document Personal Representative's Deed

Date of Document 1/9/20

Gross Selling Price \$	0.00
*Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	0.00
Excise Tax : State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	0.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	5.00
Total Due \$	10.00

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
*SEE INSTRUCTIONS

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent <u>T M Esser</u>	Signature of Grantee or Grantee's Agent <u>T M Esser</u>
Name (print) <u>Timothy Esser/Esser, Sandberg & Boyd, PLLC</u>	Name (print) <u>Timothy Esser/Esser, Sandberg & Boyd, PLLC</u>
Date & city of signing: <u>01/09/2020, Pullman</u>	Date & city of signing: <u>01/09/2020, Pullman</u>

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED
Only for sales in a single location code on or after January 1, 2020.

☐ Check box if the sale occurred
in more than one location code.

PLEASE TYPE OR PRINT

1		2	
Name <u>ED & DWYLA FRUH</u>		Name <u>STEVE & LAUREL KROUSE</u>	
Mailing Address <u>PO Box 114</u>		Mailing Address <u>87 Dutch Flat Rd</u>	
City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA 99347</u>	
Phone No. (including area code) _____		Phone No. (including area code) _____	
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property	
	Name _____	1-050-06-003-2220 <input type="checkbox"/>	
	Mailing Address _____	<input type="checkbox"/>	
	City/State/Zip _____	<input type="checkbox"/>	
	Phone No. (including area code) _____	<input type="checkbox"/>	
		List assessed value(s)	
		45,100.00	
		0.00	
		0.00	
		0.00	

4 Street address of property: _____
This property is located in Pomeroy ☒
☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.
Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)
Lot 4 & East 40' of Lot 3, Block 6, Original Town of Pomeroy

5 Select Land Use Code(s):
55 - Retail trade - automotive, marine craft, aircraft, and accessories ☒
enter any additional codes: _____
(See back of last page for instructions) YES NO
Was the seller receiving a property tax exemption or deferral
under chapters 84.36, 84.37, or 84.38 RCW (nonprofit
organization, senior citizen, or disabled person, homeowner
with limited income)? ☐ ☒
Is this property predominantly used for timber (as classified under
RCW 84.34 and 84.33) or agriculture (as classified under RCW
84.34.020)? See ETA 3215 ☐ ☒

6 YES NO
Is this property designated as forest land per chapter 84.33 RCW? ☐ ☒
Is this property classified as current use (open space, farm and
agricultural, or timber) land per chapter 84.34 RCW? ☐ ☒
Is this property receiving special valuation as historical property
per chapter 84.26 RCW? ☐ ☒
If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)

NEW OWNER(S): To continue the current designation as forest land or
classification as current use (open space, farm and agriculture, or timber) land,
you must sign on (3) below. The county assessor must then determine if the
land transferred continues to qualify and will indicate by signing below. If the
land no longer qualifies or you do not wish to continue the designation or classi-
fication, it will be removed and the compensating or additional taxes will be due
and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or
RCW 84.34.108). Prior to signing (3) below, you may contact your local county
assessor for more information.

This land ☐ does ☐ does not qualify for continuance.

DEPUTY ASSESSOR

DATE

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)

NEW OWNER(S): To continue special valuation as historic property, sign (3)
below. If the new owner(s) does not wish to continue, all additional tax calcu-
lated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or
transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

PRINT NAME

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) _____

Reason for exemption _____

Type of Document Statutory Warranty Deed

Date of Document 1/6/2020

Gross Selling Price \$	45,000.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	45,000.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	495.00
From \$500,000.01 to \$1,500,000 at 1.28% \$	0.00
From \$1,500,000.01 to \$3,000,000 at 2.75% \$	0.00
Above \$3,000,000 at 3.0% \$	0.00
Agricultural and timberland at 1.28% \$	0.00
Total Excise Tax: State \$	495.00
0.0025 Local \$	112.50
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	607.50
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	612.50

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
*SEE INSTRUCTIONS

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of
Grantor or Grantor's Agent Ed Fruh
Name (print) ED FRUH Dwyla Fruh
Date & city of signing _____

Signature of
Grantee or Grantee's Agent Steve & Laurel Krouse
Name (print) Steven M. Krouse Laurel Krouse
Date & city of signing 1-9-20 Pomeroy

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a
fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020(1C)).



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CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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(See back of last page for instructions)

☐ Check box if partial sale of property

If multiple owners, list percentage of ownership next to name.

1 SELLER GRANTOR	Name <u>Aaron R. Walker</u>	2 BUYER GRANTEE	Name <u>Steve Slaybaugh</u>
	<u>Ashley E. Walker</u>		<u>Sharon Slaybaugh</u>
	Mailing Address <u>2237 Shaefer Dr.</u>		Mailing Address <u>P.O. Box 771</u>
	City/State/Zip <u>Clarkston WA 99403</u>		City/State/Zip <u>Pomeroy WA 99347</u>
	Phone No. (including area code) _____		Phone No. (including area code) _____
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property
	Name <u>Steve Slaybaugh Sharon Slaybaugh</u>		<u>1053140061060000</u> <input type="checkbox"/>
	Mailing Address <u>P.O. Box 771</u>		<input type="checkbox"/>
	City/State/Zip <u>Pomeroy WA 99347</u>		<input type="checkbox"/>
	Phone No. (including area code) _____		<input type="checkbox"/>
			List assessed value(s) <u>151,220.00</u>

4 Street address of property: 175 18th St. - Pomeroy, WA 99347

This property is located in ☐ unincorporated Garfield County OR within ☒ city of Pomeroy

☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

The land referred to herein is situated in the State of Washington, County of Garfield and described as follows: Lots 6, 7, and 8 in Block 14 of Mulkey's Addition to the City of Pomeroy.

5	Select Land Use Code(s): <u>11 Land with Mobile Home</u> enter any additional codes: _____ (See back of last page for instructions)	7	List all personal property (tangible and intangible) included in selling price. _____ _____ _____ _____
	Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) _____ Reason for exemption _____ _____
6	Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input checked="" type="checkbox"/> does not qualify for continuance. _____ DEPUTY ASSESSOR DATE (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE _____ PRINT NAME		Type of Document <u>Statutory Warranty Deed (SWD)</u> Date of Document <u>01/06/20</u> Gross Selling Price \$ <u>142,000.00</u> *Personal Property (deduct) \$ <u>0.00</u> Exemption Claimed (deduct) \$ <u>0.00</u> Taxable Selling Price \$ <u>142,000.00</u> Excise Tax : State \$ <u>1,562.00</u> Local \$ <u>355.00</u> *Delinquent Interest: State \$ <u>0.00</u> Local \$ <u>0.00</u> *Delinquent Penalty \$ <u>0.00</u> Subtotal \$ <u>1,917.00</u> *State Technology Fee \$ <u>5.00</u> <u>5.00</u> *Affidavit Processing Fee \$ <u>0.00</u> Total Due \$ <u>1,922.00</u> A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent Aaron R. Walker Signature of Grantee or Grantee's Agent Steve Slaybaugh

Name (print) Aaron R. Walker Name (print) Steve Slaybaugh

Date & city of signing: 1/7/2020 - Clarkston, WA Date & city of signing: 1/9/2020 - Clarkston, WA

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

PAID
JAN 10 2020

TEREASA SUMMERS
GARFIELD COUNTY TREASURER

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

This form is your receipt
when stamped by cashier.**THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED**

Only for sales in a single location code on or after January 1, 2020.

- ☐ Check box if the sale occurred
in more than one location code.

PLEASE TYPE OR PRINT

☐ Check box if partial sale, indicate % sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Kim Livingston</u>	2 BUYER GRANTEE	Name <u>Sarah D. Pfeifer</u>
	Mailing Address <u>1149 Libby St.</u>		Mailing Address <u>833 Pataha Street</u>
	City/State/Zip <u>Clarkston, WA 99403</u>		City/State/Zip <u>Pomeroy, WA 99347</u>
	Phone No. (including area code) _____		Phone No. (including area code) _____
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property	
Name _____		1-050-14-009-2450-0000 <input type="checkbox"/>	
Mailing Address _____		<input type="checkbox"/>	
City/State/Zip _____		<input type="checkbox"/>	
Phone No. (including area code) _____		<input type="checkbox"/>	
		List assessed value(s)	
		42,810.00	
		0.00	
		0.00	
		833.00	

4 Street address of property: 833 Pataha Street, Pomeroy, WA

This property is located in Garfield

☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

see attached legal

5 Select Land Use Code(s):

11 - Household, single family units

enter any additional codes: _____

(See back of last page for instructions) YES NO

Was the seller receiving a property tax exemption or deferral
under chapters 84.36, 84.37, or 84.38 RCW (nonprofit
organization, senior citizen, or disabled person, homeowner
with limited income)? ☐ ☒

Is this property predominantly used for timber (as classified under
RCW 84.34 and 84.33) or agriculture (as classified under RCW
84.34.020)? See ETA 3215 ☐ ☒

6 YES NO

Is this property designated as forest land per chapter 84.33 RCW? ☐ ☒

Is this property classified as current use (open space, farm and
agricultural, or timber) land per chapter 84.34 RCW? ☐ ☒

Is this property receiving special valuation as historical property
per chapter 84.26 RCW? ☐ ☒

If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)
NEW OWNER(S): To continue the current designation as forest land or
classification as current use (open space, farm and agriculture, or timber) land,
you must sign on (3) below. The county assessor must then determine if the
land transferred continues to qualify and will indicate by signing below. If the
land no longer qualifies or you do not wish to continue the designation or classi-
fication, it will be removed and the compensating or additional taxes will be due
and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or
RCW 84.34.108). Prior to signing (3) below, you may contact your local county
assessor for more information.

This land ☐ does ☒ does not qualify for continuance.

DEPUTY ASSESSOR

DATE

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
NEW OWNER(S): To continue special valuation as historic property, **sign (3)**
below. If the new owner(s) does not wish to continue, all additional tax calcu-
lated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or
transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

PRINT NAME

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) _____

Reason for exemption _____

Type of Document Statutory Warranty DeedDate of Document 1/8/20

Gross Selling Price \$	58,000.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	58,000.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	638.00
From \$500,000.01 to \$1,500,000 at 1.28% \$	0.00
From \$1,500,000.01 to \$3,000,000 at 2.75% \$	0.00
Above \$3,000,000 at 3.0% \$	0.00
Agricultural and timberland at 1.28% \$	0.00
Total Excise Tax: State \$	638.00
<u>0.0025</u> Local \$	145.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	783.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	788.00

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
*SEE INSTRUCTIONS**8** I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECTSignature of
Grantor or Grantor's AgentName (print) Kim LivingstonDate & city of signing 01/09/2020, Clarkston, WASignature of
Grantee or Grantee's AgentName (print) Sarah D. PfeiferDate & city of signing 01/09/2020, Clarkston, WA

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a
fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020(1C)).

REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

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when stamped by cashier.

3371

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in more than one location code.

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED
Only for sales in a single location code on or after January 1, 2020.

PLEASE TYPE OR PRINT

☒ Check box if partial sale, indicate % 25 sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Brian K. Allen and Pamela Allen-Bowles,</u>	2 BUYER GRANTEE	Name <u>Douglas Lueck and Christine K. Lueck, h/w</u>		
	h/w (as to their undivided 25% ownership interest)		(acquiring an undivided 25% ownership interest)		
	Mailing Address <u>6218 NE 137th St</u>		Mailing Address <u>PO Box 598</u>		
	City/State/Zip <u>Kirkland, WA 98034</u>		City/State/Zip <u>Pomeroy, WA 99347</u>		
	Phone No. (including area code) _____		Phone No. (including area code) _____		
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property		List assessed value(s)	
	Name _____	10530300110000000 <input type="checkbox"/>			_____
	Mailing Address _____	<input type="checkbox"/>			_____
	City/State/Zip _____	<input type="checkbox"/>			_____
	Phone No. (including area code) _____	<input type="checkbox"/>			_____

4 Street address of property: 1588 Columbia Street, Pomeroy, WA 99347

This property is located in Pomeroy

☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

See attached Exhibit A, incorporated by this reference.

5 Select Land Use Code(s):

11 - Household, single family units

enter any additional codes: _____

(See back of last page for instructions)

YES NO

Was the seller receiving a property tax exemption or deferral
under chapters 84.36, 84.37, or 84.38 RCW (nonprofit
organization, senior citizen, or disabled person, homeowner
with limited income)? ☐ ☒

Is this property predominantly used for timber (as classified under
RCW 84.34 and 84.33) or agriculture (as classified under RCW
84.34.020)? See ETA 3215 ☐ ☒

6 YES NO

Is this property designated as forest land per chapter 84.33 RCW? ☐ ☒

Is this property classified as current use (open space, farm and
agricultural, or timber) land per chapter 84.34 RCW? ☐ ☒

Is this property receiving special valuation as historical property
per chapter 84.26 RCW? ☐ ☒

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NEW OWNER(S): To continue the current designation as forest land or
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land transferred continues to qualify and will indicate by signing below. If the
land no longer qualifies or you do not wish to continue the designation or classi-
fication, it will be removed and the compensating or additional taxes will be due
and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or
RCW 84.34.108). Prior to signing (3) below, you may contact your local county
assessor for more information.

This land ☐ does ☐ does not qualify for continuance.

DEPUTY ASSESSOR _____ DATE _____

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
NEW OWNER(S): To continue special valuation as historic property, sign (3)
below. If the new owner(s) does not wish to continue, all additional tax calcu-
lated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or
transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

PRINT NAME _____

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) 458-61A-201(b)(1)

Reason for exemption _____

Gift to family members for love and affection, with no debt and no
consideration.

Type of Document Quit Claim Deed

Date of Document 1-9-2020

Gross Selling Price \$	0.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	0.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	0.00
From \$500,000.01 to \$1,500,000 at 1.28% \$	0.00
From \$1,500,000.01 to \$3,000,000 at 2.75% \$	0.00
Above \$3,000,000 at 3.0% \$	0.00
Agricultural and timberland at 1.28% \$	0.00
Total Excise Tax: State \$	0.00
0.0025 Local \$	0.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	0.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	5.00
Total Due \$	10.00

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
*SEE INSTRUCTIONS

8 I CERTIFY UNDER PENALTY OF PERJURY, THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent <u>Brian K. Allen/Pamela Allen-Bowles</u>	Signature of Grantee or Grantee's Agent <u>Christine K. Lueck</u>
Name (print) <u>Brian K. Allen/Pamela Allen-Bowles, h/w</u>	Name (print) <u>Douglas Lueck/Christine K. Lueck, h/w</u>
Date & city of signing <u>Kirkland WA 1-9-2020</u>	Date & city of signing <u>Pomeroy WA 1-14-2020</u>

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a
fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020(1C)).

REV 84 0001a (12/6/19)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

TERESA SUMMERS
GARFIELD COUNTY TREASURER

PAID
JAN 14 2020

3371

REAL ESTATE EXCISE TAX
SUPPLEMENTAL STATEMENT
(WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A for deeded transfers and Form REV 84 0001B for controlling interest transfers) for claims of tax exemption as provided below. Completion of this form is required for the types of real property transfers listed in numbers 1-3 below. Only the first page of this form needs original signatures.

AUDIT: Information you provide on this form is subject to audit by the Department of Revenue. **In the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed.** This documentation must be maintained for a minimum of four years from date of sale. (RCW 82.45.100) Failure to provide supporting documentation when requested may result in the assessment of tax, penalties, and interest. Any filing that is determined to be fraudulent will carry a 50% evasion penalty in addition to any other accrued penalties or interest when the tax is assessed.

PERJURY: Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

The persons signing below do hereby declare under penalty of perjury that the following is true (check appropriate statement):

1. ☐ **DATE OF SALE:** (WAC 458-61A-306(2))

I, (print name) _____, certify that the _____
(type of instrument), dated _____, was delivered to me in escrow by _____
(seller's name). **NOTE:** Agent named here must sign below and indicate name of firm. The payment of the tax is considered current if it is not more than 90 days beyond the date shown on the instrument. If it is past 90 days, interest and penalties apply to the date of the instrument.
Reasons held in escrow _____

Signature

Firm Name

2. **GIFTS:** (WAC 458-61A-201) The gift of equity is non-taxable; however, any consideration received is not a gift and is taxable. The value exchanged or paid for equity plus the amount of debt equals the taxable amount. One of the boxes below must be checked. Both Grantor (seller) and Grantee (buyer) must sign below.

Grantor (seller) gifts equity valued at \$ _____ to grantee (buyer).

NOTE: Examples of different transfer types are provided on the back. This is to assist you with correctly completing this form and paying your tax.

"Consideration" means money or anything of value, either tangible (boats, motor homes, etc) or intangible, paid or delivered, or contracted to be paid or delivered, including performance of services, in return for the transfer of real property. The term includes the amount of any lien, mortgage, contract indebtedness, or other encumbrance, given to secure the purchase price, or any part thereof, or remaining unpaid on the property at the time of sale. "Consideration" includes the assumption of an underlying debt on the property by the buyer at the time of transfer.

A. **Gifts with consideration**

1. ☐ Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of \$ _____ and has received from the grantee (buyer) \$ _____
(include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
2. ☐ Grantee (buyer) will make payments on _____% of total debt of \$ _____ for which grantor (seller) is liable and pay grantor (seller) \$ _____ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.

B. **Gifts without consideration**


1. ☒ There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
2. ☐ Grantor (seller) has made and will continue to make 100% of the payments on the total debt of \$ _____ and has not received any consideration towards equity. No tax is due.
3. ☐ Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ _____ and has not paid grantor (seller) any consideration towards equity. No tax is due.
4. ☐ Grantor (seller) and grantee (buyer) have made and will continue to make payments from joint account on total debt before and after the transfer. Grantee (buyer) has not paid grantor (seller) any consideration towards equity. No tax is due.

Has there been or will there be a refinance of the debt? ☐ YES ☒ NO (If yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

The undersigned acknowledge this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.


Grantor's Signature Date

Brian K. Allen/Pamela Allen-Bowles
Grantor's Name (print)


Grantee's Signature Date

Douglas Lueck/Christine K. Lueck
Grantee's Name (print)

3. ☐ **IRS "TAX DEFERRED" EXCHANGE** (WAC 458-61A-213)

I, (print name) _____, certify that I am acting as an Exchange Facilitator in transferring real property to _____ pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213. **NOTE:** Exchange Facilitator must sign below.

Exchange Facilitator's Signature

Date

Exchange Facilitator's Name (print)

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call 360-534-1503. To inquire about the availability of this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

EXHIBIT A

The land referred to herein is situated in the State of Washington, County of Garfield and described as follows:

Lot 1 and the East 15 feet of Lot 2 in Block 3 of Mulkey's Addition to the City of Pomeroy, together with all of that part of 16th Street lying South of the alley and North of Pataha Creek, adjacent to Lot 10 in Block 3 and Lot 6 in Block 6 of said Mulkey's Addition, and the westerly 20 feet of said 16th Street adjacent to said Lot 1 vacated by City Ordinance No. 690.

EXCEPT the East 10 feet of said vacated 16th Street abutting the West line of said Lot 6.

SUBJECT TO any existing easements for the construction, repair, and maintenance of water lines, sewer lines and utilities on or under the vacated portions of 16th Street.

QUIT CLAIM DEED – Exhibit A

PDX\132298\252099\JWA\26851035.1

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

Only for sales in a single location code on or after January 1, 2020.

Reset This Form

This form is your receipt
when stamped by cashier.

3372

☐ Check box if the sale occurred
in more than one location code.

PLEASE TYPE OR PRINT

☐ Check box if partial sale, indicate %

sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name	Estate of Judith A. Morfield	2 BUYER GRANTEE	Name	Connie R. Norman (1/3), Duane D. Morfield (1/3) and Darin D. Morfield (1/3)
	Mailing Address	2740 Pelican Drive		Mailing Address	c/o 4051 Tahoe Drive
	City/State/Zip	Anchorage, AK 99502		City/State/Zip	Anchorage, AK 99502
	Phone No. (including area code)	(907) 306-5609		Phone No. (including area code)	(907) 317-9301
3	Send all property tax correspondence to:	<input type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property		List assessed value(s)
	Name	Mrs. Kay Barga	2-012-41-022-2000		<input type="checkbox"/> 219,051.00
	Mailing Address	810 Clay Street			<input type="checkbox"/> 0.00
	City/State/Zip	Walla Walla, WA 99362			<input type="checkbox"/> 0.00
	Phone No. (including area code)	509/ 386-4480			<input type="checkbox"/> 0.00

4 Street address of property:
This property is located in Garfield County ☒ Required (For Unincorporated locations please select your county)
☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.
Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)
See attached Exhibit "A"

5 Select Land Use Code(s): <u>83 - Agriculture classified under current use chapter 84.34 RCW</u> <input checked="" type="checkbox"/> enter any additional codes: _____ (See back of last page for instructions) YES NO Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? <input type="checkbox"/> <input checked="" type="checkbox"/> Is this property predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215 <input checked="" type="checkbox"/> <input type="checkbox"/> 6 YES NO Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input checked="" type="checkbox"/> <input type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classi- fication, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>[Signature]</u> <u>1/16/20</u> DEPUTY ASSESSOR DATE (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calcu- lated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) NEW OWNER(S) SIGNATURE <u>Connie R. Norman</u> <u>Duane D. Morfield</u> <u>Darin D. Morfield</u> PRINT NAME 0 A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS	7 List all personal property (tangible and intangible) included in selling price. If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-202(6)(f)</u> Reason for exemption <u>Inheritance</u> Type of Document <u>Personal Representative Deed</u> Date of Document <u>12/27/19</u> Gross Selling Price \$ <u>219,051.00</u> *Personal Property (deduct) \$ <u>0.00</u> Exemption Claimed (deduct) \$ <u>219,051.00</u> Taxable Selling Price \$ <u>0.00</u> Excise Tax: State Less than \$500,000.01 at 1.1% \$ <u>0.00</u> From \$500,000.01 to \$1,500,000 at 1.28% \$ <u>0.00</u> From \$1,500,000.01 to \$3,000,000 at 2.75% \$ <u>0.00</u> Above \$3,000,000 at 3.0% \$ <u>0.00</u> Agricultural and timberland at 1.28% \$ <u>0.00</u> Total Excise Tax: State \$ <u>0.00</u> <u>0.0025</u> Local \$ <u>0.00</u> *Delinquent Interest: State \$ <u>0.00</u> <u>10</u> Local \$ <u>0.00</u> *Delinquent Penalty \$ <u>0.00</u> Subtotal \$ <u>0.00</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ <u>5.00</u> Total Due \$ <u>10.00</u>
--	---

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of Grantor or Grantor's Agent	Signature of Grantee or Grantee's Agent
Name (print) <u>Kimberly R. Boggs, Agent</u>	Name (print) <u>Connie R. Norman</u>
Date & city of signing _____	Date & city of signing <u>Jan 09, 2020, Anchorage, AK 99502</u>

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020(1C)).

REV 84 0001a (12/6/19) THIS SPACE - TREASURER'S USE ONLY COUNTY TREASURER

Print This Form (all copies)

Please print on legal size paper.

TERESA SUMMERS
GARFIELD COUNTY TREASURER

JAN 16 2020
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2

EXHIBIT "A"

The following described real estate, situated in the County of Garfield, State of Washington:

All of the Grantor's interest, the same being an undivided 1/3 interest in the following:

In Township 12 North, Range 41 E. W. M.

The West half of the Northwest Quarter, the Northeast Quarter of the Northwest Quarter, the West half of the Northwest Quarter of the Northeast Quarter, the Northeast Quarter of the Northwest Quarter of the Northeast Quarter of Section 22, and that part of the Northeast Quarter of the Northeast Quarter of said Section 22, more particularly described as follows:

Beginning at a point on the East line of said Section 22, 16.5 feet South of the Northeast corner of said Section 22; thence North 16.5 feet to said Northeast corner; thence West along the Section line 1320.0 feet; thence South at right angles 627.0 feet; thence northeasterly in a straight line to the place of beginning.

TOGETHER WITH rights to pipe water from the easterly spring located in the Northeast Quarter of the Northeast Quarter of said Section 22, as conveyed by instrument recorded September 15, 1908 in Garfield County Auditor's Book of Deeds X at page 565.

EXCEPT public road right of way.

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

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3373

☐ Check box if the sale occurred
in more than one location code.

PLEASE TYPE OR PRINT

☐ Check box if partial sale, indicate %

sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Daniel C. Wolf and Lynelle R. Wolf,</u>	2 BUYER GRANTEE	Name <u>Lonnice R. Ruchert</u>
	husband and wife		
	Mailing Address <u>P.O. Box 404</u>		Mailing Address <u>186 6th Street</u>
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA 99347</u>
	Phone No. (including area code) <u>(509) 991-4676</u>		Phone No. (including area code) <u>(541) 969-7765</u>

3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property	List assessed value(s)
Name		<u>1-050-17-005-3000</u> <input type="checkbox"/>	<u>0.00</u>
Mailing Address		<input type="checkbox"/>	<u>0.00</u>
City/State/Zip		<input type="checkbox"/>	<u>0.00</u>
Phone No. (including area code)		<input type="checkbox"/>	<u>0.00</u>

4 Street address of property: 890 Pataha Street

This property is located in Pomeroy

☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

The East half of Lot 4 and all of Lot 5 in Block 17 of the Original Town of the City of Pomeroy

5 Select Land Use Code(s):

11 - Household, single family units

enter any additional codes: _____

(See back of last page for instructions) YES NO

Was the seller receiving a property tax exemption or deferral
under chapters 84.36, 84.37, or 84.38 RCW (nonprofit
organization, senior citizen, or disabled person, homeowner
with limited income)? ☐ ☒

Is this property predominantly used for timber (as classified under
RCW 84.34 and 84.33) or agriculture (as classified under RCW
84.34.020)? See ETA 3215 ☐ ☒

6 YES NO

Is this property designated as forest land per chapter 84.33 RCW? ☐ ☒

Is this property classified as current use (open space, farm and
agricultural, or timber) land per chapter 84.34 RCW? ☐ ☒

Is this property receiving special valuation as historical property
per chapter 84.26 RCW? ☐ ☒

If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)
NEW OWNER(S): To continue the current designation as forest land or
classification as current use (open space, farm and agriculture, or timber) land,
you must sign on (3) below. The county assessor must then determine if the
land transferred continues to qualify and will indicate by signing below. If the
land no longer qualifies or you do not wish to continue the designation or classi-
fication, it will be removed and the compensating or additional taxes will be due
and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or
RCW 84.34.108). Prior to signing (3) below, you may contact your local county
assessor for more information.

This land ☐ does ☐ does not qualify for continuance.

DEPUTY ASSESSOR _____ DATE _____

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
NEW OWNER(S): To continue special valuation as historic property, sign (3)
below. If the new owner(s) does not wish to continue, all additional tax calcu-
lated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or
transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

PRINT NAME _____

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) _____

Reason for exemption _____

Type of Document Statutory Warranty Deed

Date of Document 1/10/2020

Gross Selling Price \$	172,500.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	172,500.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	1,897.50
From \$500,000.01 to \$1,500,000 at 1.28% \$	0.00
From \$1,500,000.01 to \$3,000,000 at 2.75% \$	0.00
Above \$3,000,000 at 3.0% \$	0.00
Agricultural and timberland at 1.28% \$	0.00
Total Excise Tax: State \$	1,897.50
<u>0.0025</u> Local \$	431.25
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	2,328.75
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	2,333.75

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
*SEE INSTRUCTIONS

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of
Grantor or Grantor's Agent Daniel C. Wolf
Name (print) Daniel C. Wolf
Date & city of signing 1-9-2020 Pomeroy

Signature of
Grantee or Grantee's Agent Lonnice R. Ruchert
Name (print) LONNICE R RUCHERT
Date & city of signing 1/13/2020 DAYTON

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000), or by both imprisonment and fine (RCW 9A.20.020(1C)).

REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

3374

This form is your receipt
when stamped by cashier.

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED
Only for sales in a single location code on or after January 1, 2020.

☐ Check box if the sale occurred
in more than one location code.

PLEASE TYPE OR PRINT

☐ Check box if partial sale, indicate % sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Katherine N. Cook</u>	2 BUYER GRANTEE	Name <u>Mary Ann Cook and Charles M. Cook, tenants in</u>		
			<u>common with right of survivorship</u>		
	Mailing Address <u>1710 Main St.</u>		Mailing Address <u>1710 Main St.</u>		
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA 99347</u>		
	Phone No. (including area code) <u>(509) 843-1471</u>		Phone No. (including area code) <u>(509) 843-1471</u>		
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers - check box if personal property		List assessed value(s)
	Name _____		1-053-10-004-1030 <input type="checkbox"/>		0.00
	Mailing Address _____		1-053-10-005-1040 <input type="checkbox"/>		0.00
	City/State/Zip _____		<input type="checkbox"/>		0.00
	Phone No. (including area code) _____		<input type="checkbox"/>		0.00

4 Street address of property: 1710 Main Street

This property is located in Pomeroy

☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

Lots 4 & 5 in Block 10 Mulkey's Addition to the City of Pomeroy, Garfield County, Washington

5 Select Land Use Code(s):

Select Land Use Codes 11

enter any additional codes: _____

(See back of last page for instructions) YES NO

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? ☐ ☒

Is this property predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215 ☐ ☒

6 YES NO

Is this property designated as forest land per chapter 84.33 RCW? ☐ ☒

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? ☐ ☒

Is this property receiving special valuation as historical property per chapter 84.26 RCW? ☐ ☒

If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)
NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land ☐ does ☐ does not qualify for continuance.

DEPUTY ASSESSOR _____ DATE _____

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

PRINT NAME _____

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) 458-61A-201

Reason for exemption _____

Gift _____

Type of Document Quit Claim Deed

Date of Document 1/16/2020

Gross Selling Price \$	<u>150,000.00</u>
*Personal Property (deduct) \$	_____
Exemption Claimed (deduct) \$	<u>150,000.00</u>
Taxable Selling Price \$	0.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	0.00
From \$500,000.01 to \$1,500,000 at 1.28% \$	0.00
From \$1,500,000.01 to \$3,000,000 at 2.75% \$	0.00
Above \$3,000,000 at 3.0% \$	0.00
Agricultural and timberland at 1.28% \$	0.00
Total Excise Tax: State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	0.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	<u>5.00</u>
Total Due \$	<u>10.00</u>

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
*SEE INSTRUCTIONS

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of Grantor or Grantor's Agent <u>Katherine N. Cook</u>	Signature of Grantee or Grantee's Agent <u>Mary Ann Cook</u>
Name (print) <u>Katherine N. Cook</u>	Name (print) <u>Mary Ann Cook</u>
Date & city of signing <u>1/16/2020 - Pomeroy, WA</u>	Date & city of signing <u>1/16/2020 Pomeroy, WA</u>

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020(1C)).

REAL ESTATE EXCISE TAX
SUPPLEMENTAL STATEMENT
(WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A for deeded transfers and Form REV 84 0001B for controlling interest transfers) for claims of tax exemption as provided below. Completion of this form is required for the types of real property transfers listed in numbers 1-3 below. Only the first page of this form needs original signatures.

AUDIT: Information you provide on this form is subject to audit by the Department of Revenue. **In the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed.** This documentation must be maintained for a minimum of four years from date of sale. (RCW 82.45.100) Failure to provide supporting documentation when requested may result in the assessment of tax, penalties, and interest. Any filing that is determined to be fraudulent will carry a 50% evasion penalty in addition to any other accrued penalties or interest when the tax is assessed.

PERJURY: Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

The persons signing below do hereby declare under penalty of perjury that the following is true (check appropriate statement):

1. ☐ **DATE OF SALE:** (WAC 458-61A-306(2))

I, (print name) _____, certify that the _____
(type of instrument), dated _____, was delivered to me in escrow by _____
(seller's name). **NOTE:** Agent named here must sign below and indicate name of firm. The payment of the tax is considered current if it is not more than 90 days beyond the date shown on the instrument. If it is past 90 days, interest and penalties apply to the date of the instrument.
Reasons held in escrow _____

Signature	Firm Name
-----------	-----------

2. **GIFTS:** (WAC 458-61A-201) The gift of equity is non-taxable; however, any consideration received is not a gift and is taxable. The value exchanged or paid for equity plus the amount of debt equals the taxable amount. One of the boxes below must be checked. Both Grantor (seller) and Grantee (buyer) must sign below.
Grantor (seller) gifts equity valued at \$ 150,000 to grantee (buyer).
NOTE: Examples of different transfer types are provided on the back. This is to assist you with correctly completing this form and paying your tax.
"Consideration" means money or anything of value, either tangible (boats, motor homes, etc) or intangible, paid or delivered, or contracted to be paid or delivered, including performance of services, in return for the transfer of real property. The term includes the amount of any lien, mortgage, contract indebtedness, or other encumbrance, given to secure the purchase price, or any part thereof, or remaining unpaid on the property at the time of sale. "Consideration" includes the assumption of an underlying debt on the property by the buyer at the time of transfer.

A. Gifts with consideration

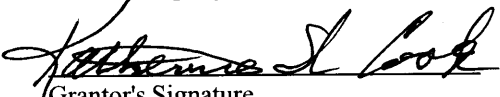
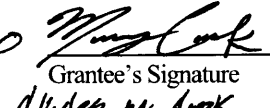
- 1. ☐ Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of \$ _____ and has received from the grantee (buyer) \$ _____ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
- 2. ☐ Grantee (buyer) will make payments on _____ % of total debt of \$ _____ for which grantor (seller) is liable and pay grantor (seller) \$ _____ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.

B. Gifts without consideration

- 1. ☒ There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
- 2. ☐ Grantor (seller) has made and will continue to make 100% of the payments on the total debt of \$ _____ and has not received any consideration towards equity. No tax is due.
- 3. ☐ Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ _____ and has not paid grantor (seller) any consideration towards equity. No tax is due.
- 4. ☐ Grantor (seller) and grantee (buyer) have made and will continue to make payments from joint account on total debt before and after the transfer. Grantee (buyer) has not paid grantor (seller) any consideration towards equity. No tax is due.

Has there been or will there be a refinance of the debt? ☐ YES ☐ NO (If yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

The undersigned acknowledge this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.

 _____ Grantor's Signature	1/16/2020 _____ Date	 _____ Grantee's Signature	1-16-2020 _____ Date
Katherine N Cook Grantor's Name (print)		Charles M. Cook Charles M. COOK Grantee's Name (print)	

3. ☐ **IRS "TAX DEFERRED" EXCHANGE** (WAC 458-61A-213)

I, (print name) _____, certify that I am acting as an Exchange Facilitator in transferring real property to _____ pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213. **NOTE:** Exchange Facilitator must sign below.

Exchange Facilitator's Signature	Date	Exchange Facilitator's Name (print)
----------------------------------	------	-------------------------------------

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call 360-534-1503. To inquire about the availability of this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt
when stamped by cashier.

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

(See back of last page for instructions)

☐ Check box if partial sale, indicate %

sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Dan M. Williams, as Personal Representative</u> <u>of the Estate of Marie Kathleen Williams</u>	2 BUYER GRANTEE	Name <u>Dan M. Williams, individually</u>
	Mailing Address <u>66 N 6th Street</u>		Mailing Address <u>66 N 6th Street</u>
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA 99347</u>
	Phone No. (including area code) _____		Phone No. (including area code) _____
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property	
	Name _____	1-070-05-000-1050 <input type="checkbox"/>	
	Mailing Address _____	<input type="checkbox"/>	
	City/State/Zip _____	<input type="checkbox"/>	
Phone No. (including area code) _____	<input type="checkbox"/>		List assessed value(s)
		148,745.00	
		(9,545 land;	
		139.200 improvements)	

4 Street address of property: 725 - 15th Street, Pomeroy, Washington 99347

This property is located in Garfield County

☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

The Northeast Quarter of the Northwest Quarter of the Southwest Quarter of the Northwest Quarter of Section 5, Township 11 North, Range 42 E.W.M.

5 Select Land Use Code(s): <u>11 - Household, single family units</u> enter any additional codes: _____ (See back of last page for instructions)	7 List all personal property (tangible and intangible) included in selling price.
YES NO Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? <input type="checkbox"/> <input checked="" type="checkbox"/>	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-202(6)(f)</u> Reason for exemption _____ Inheritance - Probate
6 YES NO Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.	Type of Document <u>Correction Deed</u> Date of Document <u>1/21/20</u> Gross Selling Price \$ _____ 0.00 *Personal Property (deduct) \$ _____ 0.00 Exemption Claimed (deduct) \$ _____ 0.00 Taxable Selling Price \$ _____ 0.00 Excise Tax : State \$ _____ 0.00 <u>0.0025</u> Local \$ _____ 0.00 *Delinquent Interest: State \$ _____ 0.00 Local \$ _____ 0.00 *Delinquent Penalty \$ _____ 0.00 Subtotal \$ _____ 0.00 *State Technology Fee \$ _____ 5.00 *Affidavit Processing Fee \$ _____ 5.00 Total Due \$ _____ 10.00
DEPUTY ASSESSOR _____ DATE _____ (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE _____ PRINT NAME	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent <u>[Signature]</u>	Signature of Grantee or Grantee's Agent <u>[Signature]</u>
Name (print) <u>Timothy Esser/Esser, Sandberg & Boyd, PLLC</u>	Name (print) <u>Timothy Esser/Esser, Sandberg & Boyd, PLLC</u>
Date & city of signing: <u>01/21/2020, Pullman</u>	Date & city of signing: <u>01/21/2020, Pullman</u>

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).