

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

This form is your receipt  
when stamped by cashier.

3460

**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.

<b>1</b> SELLER GRANTOR	Name <u>Elizabeth A. Manring</u>	<b>2</b> BUYER GRANTEE	Name <u>David M. Manring</u>	
	Mailing Address <u>1613 Palisade Blvd</u>		Mailing Address <u>36 Fairgrounds Rd</u>	
	City/State/Zip <u>DuPont, WA 98327</u>		City/State/Zip <u>Pomeroy, WA 99347</u>	
	Phone No. (including area code) <u>(208) 790-1348</u>		Phone No. (including area code) <u>(626) 536-8368</u>	
<b>3</b>	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>2-012-42-033-4005</u>	<input type="checkbox"/>	<u>136,260.00</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: 36 Fairgrounds Rd, Pomeroy WA 99347

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

**5** Select Land Use Code(s):  
83 - Agriculture classified under current use chapter 84.34 RCW

enter any additional codes: 11

(See back of last page for instructions)

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)? ☐ YES ☒ NO

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 ☒ YES ☒ NO

**6** YES NO

Is this property designated as forest land per chapter 84.33 RCW? ☐ YES ☒ NO

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? ☒ YES ☒ NO

Is this property receiving special valuation as historical property per chapter 84.26 RCW? ☐ YES ☒ 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 ☒ does ☐ does not qualify for continuance.

SM 9/29/20  
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**  
David M. Manring  
PRINT NAME David Manring

**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) WAC-458-61A-201(1)

Reason for exemption  
Gift

Type of Document Quit Claim Deed

Date of Document 9/29/2020

Gross Selling Price \$	0.00
Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
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 \$	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>Elizabeth A. Manring</u>	Signature of Grantee or Grantee's Agent <u>David M. Manring</u>
Name (print) <u>Elizabeth A. Manring</u>	Name (print) <u>David M. Manring</u>
Date & city of signing <u>9/29/2020 Pomeroy, WA</u>	Date & city of signing <u>9/29/2020 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), or by both imprisonment and fine (RCW 9A.20.020(1C)).

3460

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 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**

- ☐ 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.
- ☐ 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.

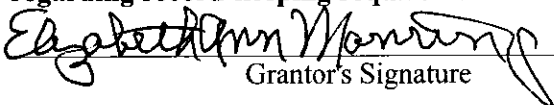
**B: Gifts without consideration**

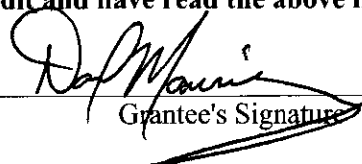
- ☒ There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
- ☐ Grantor (seller) has made and will continue to make 100% of the payments on total debt of \$ \_\_\_\_\_ and has not received any consideration towards equity. No tax is due.
- ☐ 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.
- ☐ 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 grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

  
Grantor's Signature

  
Grantee's Signature

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

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.



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

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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	Sharee Kromrei	2 BUYER GRANTEE	Name	Jesse Cervantes		
	Mailing Address	121 Street		Mailing Address	P.O. Box 923		
	City/State/Zip	Pullman, WA 99163		City/State/Zip	Pomeroy, WA 99347		
	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				10703103512800000	<input type="checkbox"/>	12,500.00
	Mailing Address					<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: 1299 Main St. - Pomeroy, WA 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)  
See attached legal description.

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 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)  
Reason for exemption

Statutory Warranty Deed  
Type of Document Memorandum of Real Estate Contract  
Date of Document 9/17/20 9-28-20

Gross Selling Price \$	17,500.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	17,500.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	192.50
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 \$	192.50
0.0025 Local \$	43.75
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	236.25
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	241.25

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 Sharee Kromrei  
Name (print) Sharee Kromrei  
Date & city of signing 9/28/2020 - Clarkston, WA  
Signature of Grantee or Grantee's Agent Jesse Cervantes  
Name (print) Jesse Cervantes  
Date & city of signing 9/28/2020 - 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)).

**EXHIBIT "A"**

509647

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

Beginning at the point of intersection of the North line of Main Street and the East line of 9th, now 13th, Street (being the Southwest corner of Block 2 in Day's Addition to the Town, now City of Pomeroy); thence North along the West line of said Block 2 to the North line of the J.M. Pomeroy Homestead Claim (being the North line of the South half of the Southeast quarter of Section 31, Township 12 North, Range 42 E.W.M.); thence West, along said line, 100 feet; thence at right angles South to the North line of Main Street; thence East, along said line, 100 feet to the place of beginning.

# 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.

3462

This form is your receipt  
when stamped by cashier.

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

PLEASE TYPE OR PRINT

<input type="checkbox"/> Check box if partial sale, indicate % sold.		List percentage of ownership acquired next to each name.	
1 SELLER GRANTOR	Name	Sandra Huntington	2 BUYER GRANTEE
	Mailing Address	PO Box 1055	Name
	City/State/Zip	Ephrata, WA 98823	Mailing Address
	Phone No. (including area code)		10 Presidential Way
			City/State/Zip
			Woburn MA 01801
			Phone No. (including area code)

3 Send all property tax correspondence to: ☐ Same as Buyer/Grantee

Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone No. (including area code) \_\_\_\_\_

4 Street address of property: 63 Vannatton Grade Road,

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)

Please see attached

5 Select Land Use Code(s):

49 - Other transportation, communication, and utilities not classified elsewhere

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) \_\_\_\_\_

Reason for exemption \_\_\_\_\_

Type of Document Memorandum of Lease

Date of Document March 30, 2020

Gross Selling Price \$	50,000.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	50,000.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	550.00
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 \$	550.00
0.0025 Local \$	125.00
*Delinquent Interest: State \$	9.08 0.00
Local \$	2.06 0.00
*Delinquent Penalty \$	81.00 0.00
Subtotal \$	767.14 625.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	772.14 680.00

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 Sandra Huntington

Name (print) Sandra Huntington

Date & city of signing 5-26-20 Ephrata, WA

Signature of Grantee or Grantee's Agent Jeff C. Rees (Agent)

Name (print) Jeff C. Rees

Date & city of signing 6-11-2020, Woburn, MA

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)).

**MOBILE HOME  
REAL ESTATE EXCISE TAX AFFIDAVIT**

**3463**

Submit to County Treasurer of the  
county in which property is located.

Chapter 82.45 RCW  
Chapter 458-61A WAC

This form is your receipt when  
stamped by cashier.

Used for sales on or after Jan. 1, 2020

**FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY**

PLEASE TYPE OR PRINT  
INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

**REGISTERED  
OWNER (Seller)**

Name  
**Michael Leroy Petross**

Street  
**Kristy Dawn Petross**

City State Zip code  
**Clifton CO 81520**

Phone number

**LOCATION OF  
MOBILE HOME**

Name

Street  
**1689 Pataha St.**

City State Zip code  
**Pomeroy WA 99347**

PERSONAL PROPERTY  
PARCEL or ACCOUNT NO. **5-000-00-000-0158**  
LIST ASSESSED VALUE(S): \$ **40,400.00**

**NEW REGISTERED  
OWNER (Buyer)**

Name  
**Ronald J. Smith**

Street  
**Nancy E. Smith**

City State Zip code  
**Pomeroy WA 99347**

Phone number

**LEGAL OWNER**

Name  
**Ronald J. Smith**

Street  
**Nancy E. Smith**

City State Zip code  
**Pomeroy WA 99347**

REAL PROPERTY  
PARCEL or ACCOUNT NO. **1-053-06-010-1000-0000**  
LIST ASSESSED VALUE(S): \$ **22,890.00**

MAKE	YEAR	MODEL	SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
<b>Fleetwood</b>	<b>1975</b>		<b>64/24T</b>	<b>S1977</b>	

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 ☐ Yes ☒ No  
Date of Sale **04/30/2020**

Taxable Sale Price .....\$  
Excise Tax: State.....\$ 0.00  
Garfield County Local.....\$ 0.00  
Delinquent Interest: State.....\$  
**0.0025** Local.....\$ 0.00  
Delinquent Penalty .....\$ 0.00  
Subtotal .....\$ 0.00  
State Technology Fee .....\$ 5.00  
Affidavit Processing Fee.....\$ 5.00  
Total Due.....\$ 10.00

If exemption claimed, WAC number & title:  
WAC No. (Sec/Sub) **458-61A-215(1)**  
WAC Title **Record Clearing Title**  
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.

**TREASURER'S CERTIFICATE**  
I hereby certify that property taxes due **Garfield**  
County on the mobile home described hereon have been paid to and  
including the year **2020**  
**10-20-20** **Teresa Summers**  
Date County Treasurer or Deputy

**AFFIDAVIT**

I certify under penalty of perjury under the laws of the State of  
Washington that the foregoing is true and correct.

Signature of  
Seller/Agent **Michael Leroy Petross**

Name (print) **Michael Leroy Petross**  
Date and Place of Signing: **09/10/2020 - Clarkston, WA**

Signature of  
Buyer/Agent **Ronald J. Smith or Nancy E. Smith**

Name (print) **Ronald J. Smith or Nancy E. Smith**  
Date & Place of Signing: **09/24/2020 - Pomeroy, WA**

If, in selling (or otherwise transferring ownership of) a mobile home  
which possesses a tax lien, the seller does not inform the buyer (new  
owner) of such a lien, the seller is guilty of deliberate deception as it  
applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW  
9A.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).

**3463 PAID**  
**OCT 20 2020**

**THIS SPACE - TREASURER'S USE ONLY**

**TERESA SUMMERS  
GARFIELD COUNTY TREASURER**

**REAL ESTATE EXCISE TAX AFFIDAVIT**

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

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when stamped by cashier.

3464

**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		Name	
Terence Dixon		Benjamin & Ashley Dixon	
Mailing Address		Mailing Address	
P.O. Box 218		P.O. Box 523	
City/State/Zip		City/State/Zip	
Pomeroy/WA/99347		Pomeroy/WA/99347	
Phone No. (including area code)		Phone No. (including area code)	
(509) 843-3372		(208) 816-2601	

3	4
Send all property tax correspondence to	List all real and personal property tax parcel account numbers - check box if personal property
<input checked="" type="checkbox"/> Same as Buyer/Grantee	
Name	
Mailing Address	
City/State/Zip	
Phone No. (including area code)	

5	6
Select Land Use Code(s)	List percentage of ownership acquired next to each name.
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	

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

4 Street address of property 1281 Pataha Street

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 East 35 feet of lot 9, all of lot 10, in block 8 of Pomeroy's Addition. In 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 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

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

Signature of Grantor or Grantor's Agent Terence Dixon

Signature of Grantee or Grantee's Agent Benjamin & Ashley Dixon

Name (print) TERENCE DIXON ASHLEY DIXON

Date & city of signing 10-27-20 Pomeroy 10-20-2020 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))

REV 84.0001a (12/6/19) THIS SPACE - TREASURER SIGN ONLY COUNTY TREASURER

TERESA SUMMERS  
GARFIELD COUNTY TREASURER

PAID  
OCT 21 2020

TERESA SUMMERS  
GARFIELD COUNTY TREASURER

OCT 21 2020

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13

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

3465

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.

<b>1</b> SELLER GRANTOR	Name <u>Steven D. Beale</u>	<b>2</b> BUYER GRANTEE	Name <u>Tianen Chen</u>	
	<u>Cheryl L. Beale</u>			
	Mailing Address _____		Mailing Address <u>5325 S. Wallace St.</u>	
	City/State/Zip _____		City/State/Zip <u>Seattle, WA 98178</u>	
	Phone No. (including area code) _____		Phone No. (including area code) _____	
<b>3</b>	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 <u>Tianen Chen</u>			<u>10520500914700000</u> <input type="checkbox"/>	<u>88,275.00</u>
Mailing Address <u>1061 Columbia St.</u>			<input type="checkbox"/>	<u>0.00</u>
City/State/Zip <u>Pomeroy, WA 99347</u>			<input type="checkbox"/>	<u>0.00</u>
Phone No. (including area code) _____			<input type="checkbox"/>	<u>0.00</u>

**4** Street address of property: 1061 Columbia St. - Pomeroy, WA 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)

Part of Lots 8 & 9, Blk 5, Pomeroy's Add.

**5** Select Land Use Code(s):

☒ 1 - Undeveloped land (land only) 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 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 10/23/20

Gross Selling Price \$	120,000.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	120,000.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	1,320.00
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 \$	1,320.00
<u>0.0025</u> Local \$	300.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	1,620.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	1,625.00

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>Steven D. Beale</u>	Signature of Grantee or Grantee's Agent <u>Tianen Chen</u>
Name (print) <u>Steven D. Beal</u>	Name (print) <u>Tianen Chen</u>
Date & city of signing <u>10-26-20 Pomeroy</u>	Date & city of signing <u>10-26-20 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)).



# Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A) 3 4 6 6

Only for sales in a single location code on or after January 1, 2020.  
This affidavit will not be accepted unless all areas on all pages are fully completed.  
This form is your receipt when stamped by cashier. *Please type or print.*

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

☐ Check box if partial sale, indicate % sold.  
List percentage of ownership acquired next to each name.

**Seller/Grantor**

Name Walter R. & Cindy S. Brenner  
Mailing address PO Box 563  
City/state/zip Pomeroy, Wa. 99347  
Phone (including area code) 509-843-1173

**Buyer/Grantee**

Name Corey Brenner 1/3, Tim Brenner 1/3 & Darcy Cochran 1/3  
Mailing address  
City/state/zip  
Phone (including area code)

Send all property tax correspondence to: ☐ Same as Buyer/Grantee

Name Walter R Brunner

Mailing address PO Box 563  
City/state/zip Pomeroy, Wa. 99347

Street address of property 380 4th St.  
This property is located in Select Location

List all real and personal property tax parcel account numbers

1051040071350

Personal property?

☒

☐

☐

Assessed value(s)

\$ 0.00

\$ 0.00

\$ 0.00

☐ 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 you need more space, attach a separate sheet to each page of the affidavit).

Lots 6 and 7 and adjacent vacated streets, in Block 4, of Wilson's Addition to the City of Pomeroy.

Select land use code(s) //

Enter any additional codes  
(see back of last page for instructions)

Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)? ☐ Yes ☐ No

Is this property predominantly used for timber (as classified under RCW 84.84 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215. ☐ Yes ☐ No

If yes, complete the predominate use calculator (see instructions for section 5).

Is this property designated as forest land per RCW 84.33? ☐ Yes ☒ No

Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? ☐ Yes ☒ No

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

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) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.

**(3) NEW OWNER(S) SIGNATURE**

Signature

Signature

Print name

Print name

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

Signature of grantor or agent Walter Brenner

Signature of grantee or agent Cindy Brenner

Name (print) Walter Brenner

Name (print) Cindy Brenner

Date & city of signing 10-27-20 Pomeroy, WA.

Date & city of signing Pomeroy, 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 \$5000, or by both imprisonment and fine (RCW 9A.20.020(1c)).

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

THIS SPACE TREASURER'S USE ONLY  
**PAID**  
OCT 27 2020

COUNTY ASSESSOR Treas

TERESA SUMMERS  
GARFIELD COUNTY TREASURER

**3 4 6 6** Print on legal size paper.  
Page 2 of 6

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 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 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 grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

*Michael R. Bruner* *Cindy Bruner* *Corey K. Bruner*  
Grantor's Signature Grantee's Signature

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

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.