

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.

3952

☐ Check box if partial sale of property

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

1 SELLER GRANTOR	Name <u>Sherry Mason</u>	2 BUYER GRANTEE	Name <u>Sharee Kromrei</u>	
	Mailing Address <u>1587 Sycamore St</u>		Mailing Address <u>39418 Sunnyside Branch RD</u>	
	City/State/Zip <u>Clarkston/WA/ 99403</u>		City/State/Zip <u>Lenore, ID 83501</u>	
	Phone No. (including area code) <u>509-758-9335</u>		Phone No. (including area code) <u>509-552-1068</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 _____			
	Mailing Address _____			
	City/State/Zip _____			
	Phone No. (including area code) _____			
		<u>1-070-31-035-1280</u> <input type="checkbox"/>		
		<input type="checkbox"/>		
		<input type="checkbox"/>		
		<input type="checkbox"/>		

4 Street address of property: 1299 Main Street 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.
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): <u>11</u> enter any additional codes: _____ (See back of last page for instructions)	7	List all personal property (tangible and intangible) included in selling price. <u>Goodwill</u>
	Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		
	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? <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 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 _____		If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-201(B)(1)</u> Reason for exemption <u>Gift</u> Type of Document <u>Quit Claim Deed</u> Date of Document <u>1-17-17</u> 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 <i>Curr.</i> 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>Sherry Mason</u>	Signature of Grantee or Grantee's Agent <u>Sharee Kromrei</u>
Name (print) <u>Sherry Mason</u>	Name (print) <u>Sharee Kromrei</u>
Date & city of signing: <u>2-26-2018 Clarkston, WA</u>	Date & city of signing: <u>2-26-2018 Clarkston, 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)).

PAID
FEB 26 2018

KAREN ROOSEVELT

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 \$ 7500⁰⁰ 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.

Sherry Dee Mason
Grantor's Signature

Sherry Dee Mason
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.



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

MOBILE HOME
REAL ESTATE EXCISE TAX AFFIDAVIT

Chapter 82.45 RCW
Chapter 458-61A WAC

This form is your receipt when stamped by cashier.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT
INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED
OWNER

Name	Adam Phelps		
Street	89 Elm		
City	State	Zip Code	
Pomeroy	WA	99347	

LOCATION OF
MOBILE HOME

Name	New moon Trailer Court		
Street	2180 Columbia street #1		
City	State	Zip Code	
Pomeroy	WA	99347	

NEW REGISTERED
OWNER

Name	Patrick Pence		
Street	2180 Columbia street #1		
City	State	Zip Code	
Pomeroy	WA	99347	

LEGAL OWNER

Name			
Street			
City	State	Zip Code	

PERSONAL PROPERTY
PARCEL or ACCOUNT NO. 50000000000240000
LIST ASSESSED VALUE(S): \$

REAL PROPERTY
PARCEL or ACCOUNT NO. _____
LIST ASSESSED VALUE(S): \$

MAKE	YEAR	MODEL	SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
FLTWD	1972	#B24233513615	60/12c	513615	

Date of Sale	02-12-18
Taxable Sale Price.....	\$ 1,000.00
Excise Tax: State	\$ 12.80
Local	\$ 2.50
Delinquent Interest: State	\$
Local	\$
Delinquent Penalty	\$
Subtotal	\$
State Technology Fee	\$ 5.00
Affidavit Processing Fee	\$
Total Due	\$ 20.30
If exemption claimed, WAC number & title:	
WAC No. (Sec/Sub)	
WAC Title	
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.	

AFFIDAVIT

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

Signature of Grantor/Agent Adam Phelps
Name (print) Adam Phelps
Date and Place of Signing 2-26-2018

Signature of Grantee/Agent Patrick Pence
Name (print) Patrick Pence
Date & Place of Signing: 02-26-18

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 2017

2-26-2018 Karen L. Roosevelt, Treas
Date County Treasurer or Deputy

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.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).

THIS SPACE - TREASURER'S USE ONLY

P A I D
FEB 26 2018

COUNTY TREASURER

3053
KR

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER

REAL ESTATE EXCISE TAX AFFIDAVIT

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>Wayne Lee Bingman</u>	2 BUYER GRANTEE	Name <u>William Bragg James Bragg</u> <i>WB</i>	
	<u>Danielle M. Bingman</u>			
	Mailing Address <u>P.O. Box 1113</u>		Mailing Address <u>P.O. Box 862</u>	
	City/State/Zip <u>McMinnville OR 97128</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 <u>10521300822700000</u> <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/>	
	Name <u>William Bragg James Bragg</u> <i>WB</i>			List assessed value(s) <u>82,420.00</u> _____ _____ _____
	Mailing Address <u>P.O. Box 862</u>			
	City/State/Zip <u>Pomeroy WA 99347</u>			
Phone No. (including area code) _____				

4 Street address of property: 226 13th 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: Lot 8 and the South 30 feet of Lot 9 in Block 13 of Pomeroy's Addition to the City of Pomeroy.

5	Select Land Use Code(s): <u>11 Household, single family units</u>	7	List all personal property (tangible and intangible) included in selling price. _____ _____ _____ _____																																							
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(3) OWNER(S) SIGNATURE _____ PRINT NAME _____		<table border="0"> <tr><td>Gross Selling Price</td><td>\$</td><td><u>105,000.00</u></td></tr> <tr><td>*Personal Property (deduct)</td><td>\$</td><td><u>0.00</u></td></tr> <tr><td>Exemption Claimed (deduct)</td><td>\$</td><td><u>0.00</u></td></tr> <tr><td>Taxable Selling Price</td><td>\$</td><td><u>105,000.00</u></td></tr> <tr><td>Excise Tax : State</td><td>\$</td><td><u>1,344.00</u></td></tr> <tr><td>Local</td><td>\$</td><td><u>262.50</u></td></tr> <tr><td>*Delinquent Interest: State</td><td>\$</td><td><u>0.00</u></td></tr> <tr><td>Local</td><td>\$</td><td><u>0.00</u></td></tr> <tr><td>*Delinquent Penalty</td><td>\$</td><td><u>0.00</u></td></tr> <tr><td>Subtotal</td><td>\$</td><td><u>1,606.50</u></td></tr> <tr><td>*State Technology Fee</td><td>\$</td><td><u>5.00</u> <u>5.00</u></td></tr> <tr><td>*Affidavit Processing Fee</td><td>\$</td><td><u>0.00</u></td></tr> <tr><td>Total Due</td><td>\$</td><td><u>1,611.50</u> <i>CK</i></td></tr> </table>		Gross Selling Price	\$	<u>105,000.00</u>	*Personal Property (deduct)	\$	<u>0.00</u>	Exemption Claimed (deduct)	\$	<u>0.00</u>	Taxable Selling Price	\$	<u>105,000.00</u>	Excise Tax : State	\$	<u>1,344.00</u>	Local	\$	<u>262.50</u>	*Delinquent Interest: State	\$	<u>0.00</u>	Local	\$	<u>0.00</u>	*Delinquent Penalty	\$	<u>0.00</u>	Subtotal	\$	<u>1,606.50</u>	*State Technology Fee	\$	<u>5.00</u> <u>5.00</u>	*Affidavit Processing Fee	\$	<u>0.00</u>	Total Due	\$	<u>1,611.50</u> <i>CK</i>
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Signature of Grantor or Grantor's Agent <u>Wayne Lee Bingman</u>	Signature of Grantee or Grantee's Agent <u>William Bragg James Bragg</u> <i>WB</i>
Name (print) <u>Wayne Lee Bingman</u>	Name (print) <u>William Bragg James Bragg</u>
Date & city of signing: <u>2/26/2018 - Clarkston, WA</u>	Date & city of signing: <u>2/26/2018 - Clarkston, 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)).

PAID
FEB 27 2018

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(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>Penny A. Melder, spouse of grantee</u>	2 BUYER GRANTEE	Name <u>Penny A. Melder and Jonathan K. Harker, wife and husband</u>
	Mailing Address <u>105 Alpowa Creek Rd</u>		Mailing Address <u>105 Alpowa Creek Rd</u>
	City/State/Zip <u>Clarkston WA 99403</u>		City/State/Zip <u>Clarkston WA 99403</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>2-011-44-017-3010</u> <input type="checkbox"/>	
	Mailing Address _____	<u>2-011-44-020-2030</u> <input type="checkbox"/>	
	City/State/Zip _____	_____ <input type="checkbox"/>	
	Phone No. (including area code) _____	_____ <input type="checkbox"/>	
		List assessed value(s)	

4 Street address of property: 105 Alpowa Creek Rd Clarkston WA 99403

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

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.
	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:
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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>Wynne McCabe, agent</u>	Signature of Grantee or Grantee's Agent <u>Wynne McCabe, agent</u>
Name (print) <u>Wynne McCabe, agent</u>	Name (print) <u>Wynne McCabe, agent</u>
Date & city of signing: <u>2-28-2018 Pomeroy</u>	Date & city of signing: <u>2-28-2018</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

LEGAL DESCRIPTION: Real property in the County of Asotin, State of Washington, described as follows:

THAT PART OF THE NE1/4 NW1/4 AND THE NW1/4 NE1/4 OF SECTION 20 AND THE SE1/4 SW1/4 AND THE SW1/4 SE1/4 OF SECTION 17 OF TOWNSHIP 11 NORTH, RANGE 44 EAST, W.M., GARFIELD COUNTY, WASHINGTON, MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHWEST CORNER OF SAID NE1/4NW1/4; THENCE N 51 DEGREES 12'23" EAST A DISTANCE OF 1464.50 FEET TO THE TRUE PLACE OF BEGINNING; THENCE CONTINUE N 51 DEGREES 12'23' EAST A DISTANCE OF 453.37 FEET; THENCE N 24 DEGREES 59'09" EAST A DISTNACE OF 586.77 FEET TO A POINT ON THE CENTERLINE OF THE COUNTY ROAD; THENCE S 80 DEGREES 56'07" WEST. ALONG SAID CENTERLINE A DISTANCE OF 7.76 FEET TO A POINT OF CURVE; THENCE AROUND A CURVE TO THE RIGHT WITH A RADIUS OF 2500.00 FEET FOR A DISTANCE OF 283.13 FEET; THENCE S 87 DEGREES 25'27" WEST A DISTANCE OF 71.23 FEET TO A POINT OF CURVE; THENCE AROUND A CURVE TO THE LEFT WITH A RADIUS OF 400.0 FEET FOR A DISTANCE OF 97.43 FEET; THENCE S 73 DEGREES 28'04" WEST, A DISTANCE OF 122.44 FEET TO A POINT OF CURVE; THENCE AROUND A CURVE TO THE LEFT WITH A RADIUS OF 250.0 FEET FOR A DISTANCE OF 101.86 FEET; THENCE SOUTH 50 DEGREES 07' 24" WEST, A DISTANCE OF 171.97 FEET TO A POINT OF CURVE; THENCE AROUND A CURVE TO THE LEFT WITH A RADIUS OF 350.0 FEET FOR A DISTANCE OF 53.39 FEET; THENCE S 41 DEGREES 23' WEST A DISTANCE OF 293.52 FEET; THENCE S 52 DEGREES 23'26" EAST A DISTANCE OF 530.37 FEET TO THE TRUE PLACE OF BEGINNING, CONTAINING 10.19 ACRES. ABBRV
LEGAL SEC 17 TWP 11 N RANGE 44 E SW QTR SE QTR

Tax Parcel ID No. 2-011-44-017-3010 and 2-011-44-020-2030

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt
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 of property

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

SELLER GRANTOR	1 Name <u>George Scoggin</u>	BUYER GRANTEE	2 Name <u>Marvin Scoggin</u> <u>Sarah J. Scoggin</u>
	Mailing Address <u>PO Box 646</u>		Mailing Address <u>979 Mountain Rd</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 1486</u>		Phone No. (including area code) <u>509 843 1251</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	
Name _____		201042028400000000 <input type="checkbox"/>	
Mailing Address _____		2010420273000000 2010420283035000 <input type="checkbox"/>	
City/State/Zip _____		2010420331000000 2010420283040000 <input type="checkbox"/>	
Phone No. (including area code) _____		2010420283045000 <input type="checkbox"/>	
		2010420283050000 2010420283015000 <input type="checkbox"/>	
List assessed value(s) <u>50421</u>			

4 Street address of property: 979 Mountain Road

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

☐ 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

enter any additional codes: _____

(See back of last page for instructions)

Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES ☐ NO ☒

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? ☒ ☒

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.
Kerina Orbit 3/6/18
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
Marvin Scoggin Sarah J. Scoggin
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(1)(b)

Reason for exemption Gift

Type of Document Quit Claim Deed

Date of Document 3-6-18

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 CK

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>George Scoggin</u>	Signature of Grantee or Grantee's Agent <u>Marvin Scoggin</u>
Name (print) <u>George Scoggin</u>	Name (print) <u>Marvin Scoggin</u>
Date & city of signing: <u>3/6/2018 Pomeroy</u>	Date & city of signing: <u>3/6/2018 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
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.

George Scoggin
Grantor's Signature

Ma Se
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.

State of Washington,

Property ID: 201042028400000000 ✕

Description: SW1/4SE1/4, E1/2SE1/4

Section 28, Township 10, Range 42

Tax 4

Described in the SCOGGIN 1998 REVOCABLE LIVING TRUST,
EXHIBIT A, PARCEL # B: **All of the Grantors interest (consisting of an undivided one-half)** in and to the SW1/4 SE1/4, the E1/2 SE 1/4, and the SE1/4 SW1/4 EXCEPTING THEREFROM Beginning at the Northwest corner of said SE1/4 SW1/4; thence s. $0^{\circ} 02' 12''$ E. along the West line of said SE1/4 SW1/4 a distance of 651.05 feet; thence N. $18^{\circ} 25' 23''$ E. a distance of 297.42 feet; thence N. $21^{\circ} 02' 46''$ E. a distance of 297.09 feet; thence N. $31^{\circ} 54' 25''$ E. a distance of 102.62 feet to a point on the North line of said SE1/4 SW1/4; thence N. $88^{\circ} 59' 40''$ W. along said North line a distance of 255.38 feet to the place of beginning, in section 28, Township 10 N., Range 42 E.W.M..

Property ID: 20104202730000000 X✓

Description: Section 27, Township 10 Range 42
S.W.1/4

Described in the SCOGGIN 1998 REVOCABLE LIVING TRUST,
EXHIBIT A, PARCEL # C: **All of the Grantor's interest (consisting of an undivided one-half interest)** in and to the S.W.1/4 of Section 27, Township 10 Range 42 E.W.M., consisting of approximately 160.00 acres, more or less.

Property ID: 20104203310000000 X✓

Description: Section 33, Township 10, Range 42
NW1/4NE1/4, NE1/4NW1/4

Described in the SCOGGIN 1998 REVOCABLE LIVING TRUST,
EXHIBIT A, PARCEL # D : **All of the Grantor's interest (consisting of an undivided one-half interest)** in and to the N.W.1/4 N.E.1/4, and the N.E.1/4 N.W.1/4, of Section 33, Township 10, Range 42 E.W.M. consisting of approximately 80 acres, more or less.

Property ID: 20104202830450000 X✓

Description: Section 28, Township 10, Range 42

Tax 7

Wren Land

Described in the SCOGGIN 1998 REVOCABLE LIVING TRUST,
EXHIBIT A, PARCEL # F: Tax parcel # 7 of Section 28, Township 10, Range 42 E.W.M., more particularly described as follows: That part of the S.W.1/4 S.W.1/4 of Section 28, Township 10 North, Range 42 East W.M., Garfield County, Washington, more particularly described as follows: Commencing at the Southwest corner of said S.W.1/4 S.W.1/4; thence North along the West line of said S.W.1/4 S.W.1/4 a distance of 339.06 feet to the true place of beginning; thence continue North a distance of 339.06 feet; thence S. 89°00'45" E. a distance of 1328.12 feet; thence S. 25°24'22" W. a distance of 372.10 feet; thence N. 89°01'18" W. a distance of 1168.46 feet to the true place of beginning containing 9.71 acres.

TOGETHER with the right of ingress and egress over and across roads in said S.W.1/4 S.W.1/4.

SUBJECT TO the right of ingress and egress over and across roads in said S.W.1/4 S.W.1/4

Property ID: 20104202830500000 ✕
Description: Section 28, Township 10, Range 42
Tax parcel # 8
Wren land

Described in the SCOGGIN 1998 REVOCABLE LIVING TRUST, EXHIBIT A, PARCEL # G: Tax parcel # 8 of Section 28, Township 10, Range 42, E.W.M., more particularly described as follows: That part of the S.W.1/4 S.W.1/4 of Section 28 of Township 10 North, Range 42 East W.M., Garfield County, Washington, more particularly described as follows: Beginning at the Southwest corner of said S.W.1/4 S.W.1/4; thence S. 89°01'50" E. along the South line of said S.W.1/4 S.W.1/4 a distance of 743.32 feet; thence N. 56°57'05" E. a distance of 348.59 feet; thence N. 44°18'33" E. a distance of 183.0 feet; thence N. 25°24'22" E. a distance of 11.77 feet; thence N. 89°01'18" W. a distance of 1168.46 feet to a point on the West line of said S.W.1/4 S.W.1/4; thence South along said West line a distance of 339.06 feet to the true plane of beginning containing 7.63 acres. TOGETHER with the right of ingress and egress over and across roads in said S.W.1/4 S.W.1/4.

Property ID: 20104202830350000 ✕
Description: Section 28, Township 10, Range 42
Tax parcel # 5
Wren land

Described in the SCOGGIN 1998 REVOCABLE LIVING TRUST, EXHIBIT A, PARCEL # H: Tax parcel # 5 of Section 28, Township 10, Range 42, E.W.M., more particularly described as follows: That part of the S.1/2 S.W.1/4 of Section 28 of Township 10 North, Range 42 East W.M., Garfield County, Washington, more particularly described as follows: Beginning at the Northwest corner of said S.1/2 S.W.1/4; thence South along the West line of said S.1/2 S.W.1/4 a distance of 339.06 feet; thence S. 89°00'12" E. a distance of 1444.18 feet; thence N. 21°02'46" E. a distance of 266.88 feet; thence N. 31°54'25" E. a distance of 102.62 feet to a point on the North line of said S.1/2 S.W.1/4; thence N. 88°59'40" W. along said North line a distance of 1594.29 feet to the place of beginning, containing 11.76 acres.

Property ID: 20104202830400000 ✕

Description: Section 28, Township 10, Range 42

Tax parcel # 6

Wren land

Described in the SCOGGIN 1998 REVOCABLE LIVING TRUST, EXHIBIT A, PARCEL # J: Tax Parcel # 6 of Section 28, Township 10, Range 42 E.W.M., more particularly described as follows: That part of the S.1/2 S.W.1/4 of Section 28 of Township 10 North, Range 42 East. W.M., Garfield County, Washington, more particularly described as follows: Commencing at the Northwest corner of said S.1/2 S.W.1/4; thence South along the West line of said S.1/2 S.W.1/4 a distance of 339.06 feet to the True place of beginning; thence continues South a distance of 339.06 feet; thence S. 89°00'45" E. a distance of 1328.12 feet; thence N. 25°24'22" E. a distance of 18.55 feet; thence N. 18°25'23" E. a distance of 307.66 feet; thence N. 21°02'46" E. a distance of 30.21 feet; thence N. 89°00'12" W. a distance of 1444.18 feet to the true plane of beginning, containing 10.79 acres.

TOGETHER with the right of ingress and egress over and across roads in said S.1/2 S.W.1/4.

SUBJECT TO the rights of ingress and egress over and across roads in said S.1/2 S.W.1/4.

Property ID: 20104203310200000 ✕

Description: Section 33, Township 10, Range 42

NW1/4NE1/4NE1/4

Allen Land

Described in the SCOGGIN 1998 REVOCABLE LIVING TRUST, EXHIBIT A, PARCEL # M: The N.W.1/4 N.E.1/4 N.E.1/4 of Section 33, Township 10, Range 42 E.W.M., consisting of approximately 10.00 acres, more or less.

All of the Grantor's One Half interest in the following described real estate, situated in the County of Garfield, State of Washington,

Property ID: 20104202830150000 ✕

Description: Section 28, Township 10, Range 42

LEGAL_1 NW1/4NE1/4SW1/4,

LEGAL_2 N1/2N1/2NW1/4SW1/4

LEGAL_3 WREN LAND

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 of property

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

SELLER GRANTOR	1 Name <u>George C. Scoggin</u> <u>P.O. Box 646</u>	BUYER GRANTEE	2 Name <u>Lillian Heytvelt</u> <u>Lou Heytvelt</u>
	Mailing Address <u>P.O. Box 646</u>		Mailing Address <u>587 Rickman Gulch</u>
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA 99347</u>
	Phone No. (including area code) <u>509-843-1486</u>		Phone No. (including area code) <u>509-843-1636</u>
3 Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee Name _____ Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____		List all real and personal property tax parcel account numbers – check box if personal property <u>20104202830100000</u> <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/>	
		List assessed value(s) <u>8910</u> _____ _____ _____	

4 Street address of property: _____

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

☐ 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
 enter any additional codes: _____
 (See back of last page for instructions)

Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? ☐ YES ☒ NO

6 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? ☒ 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.

Kathia Gualt 3/8/18
 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
Louis B. Heytvelt Lillian Heytvelt
 PRINT NAME
Louis B Heytvelt Lillian Heytvelt

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(1)(6)
 Reason for exemption Gift

Type of Document Quit Claim Deed

Date of Document 3-6-18

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

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>George Scoggin</u>	Signature of Grantee or Grantee's Agent <u>Lillian Heytvelt</u>
Name (print) <u>George Scoggin</u>	Name (print) <u>Lillian Heytvelt</u>
Date & city of signing: <u>3-6-18</u>	Date & city of signing: <u>3/6/18 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)).

PAID
 MAR 08 2018

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.

George Seeggin
Grantor's Signature

Killian Rytroft
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



MOBILE HOME
REAL ESTATE EXCISE TAX AFFIDAVIT

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.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT
INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED OWNER
LOCATION OF MOBILE HOME

Name
Estate of Gary E. Smith

Street
12820 E mansfield ave #11

City
Spokane Valley

State
WA

Zip Code
99216

Name

Street
115 3rd St.

City
Pomeroy

State
WA

Zip Code
99347

NEW REGISTERED OWNER
LEGAL OWNER

Name
Robert D. Petty, Trustee of the Robert D. Petty

Revocable Trust dated May 2, 2005

Street
372 N. Meadowcreek

City
Pomeroy

State
WA

Zip Code
99347

Name
Robert D. Petty, Trustee of the Robert D. Petty

Revocable Trust dated May 2, 2005

Street
372 N. Meadowcreek

City
Pomeroy

State
WA

Zip Code
99347

PERSONAL PROPERTY
PARCEL or ACCOUNT NO. 5-000-00-000 - 0181

LIST ASSESSED VALUE(S): \$

REAL PROPERTY
PARCEL or ACCOUNT NO. 1-070-31-015-1080-0000

LIST ASSESSED VALUE(S): \$ 46,024.00

MAKE	YEAR	MODEL	SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
Nashua	1991			NNID30539	C110

Date of Sale 03/14/2018

Taxable Sale Price.....\$ 5,000.00

Excise Tax: State.....\$ 64.00

Garfield County Local.....\$ 12.50

Delinquent Interest: State.....\$

0.0025 Local.....\$

Delinquent Penalty.....\$

Subtotal.....\$ 76.50

State Technology Fee.....\$ 5.00

Affidavit Processing Fee.....\$

Total Due.....\$ 81.50

If exemption claimed, WAC number & title: CK

WAC No. (Sec/Sub)

WAC Title

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

AFFIDAVIT

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

Signature of Grantor/Agent

Name (print) Ronica S. McCoy, Personal Representative

Date and Place of Signing 3-8-18 Spokane

Signature of Grantee/Agent

Name (print) Robert D. Petty, Trustee by Wynne McCabe

Date & Place of Signing: 3-12-18 Pomeroy

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 2017

3-16-18 Teresa Sumner
Date County Treasurer or Deputy

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.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).

THIS SPACE - TREASURER'S USE ONLY

PAID
MAR 16 2018

REV 84 0003e (4/9/08) COUNTY TREASURER

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER

REAL ESTATE EXCISE TAX AFFIDAVIT

PLEASE TYPE OR PRINT

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>Michael P. Klein, Trustee for the bankruptcy</u>	2 BUYER GRANTEE	Name <u>Kenneth Landkammer</u>
	Estate of <u>Michael J. Lemler and Keyna S. Lemler</u>		
	Mailing Address <u>330 Madison Ave. S. Ste 110</u>		Mailing Address <u>P.O. Box 621</u>
	City/State/Zip <u>Bainbridge Island WA 98110</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 _____	<u>2-011-42-020-2000</u> <input type="checkbox"/>	
	Mailing Address _____	<u>2-011-42-019-1000</u> <input type="checkbox"/>	
	City/State/Zip _____	<input type="checkbox"/>	
	Phone No. (including area code) _____	<input type="checkbox"/>	

4 Street address of property: 825 Dutch Flat Rd, 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)

The East half of the Northeast quarter of Section 19, and the West half of the Northwest quarter of Section 20, in Township 11 North, Range 42 East, W.M.

5 Select Land Use Code(s):

83 - Agriculture classified under current use chapter 84.34 RCW

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 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 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.

Keyna S. Lemler 3/22/18
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

see file
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 Trustee's Quit Claim Deed

Date of Document 3-14-18

Gross Selling Price \$	30,000.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	30,000.00
Excise Tax : State \$	384.00
<u>0.0025</u> Local \$	75.00
*Delinquent Interest: State \$	
Local \$	
*Delinquent Penalty \$	
Subtotal \$	459.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	464.00

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>Kimberly R. Bagg</u>	Signature of Grantee or Grantee's Agent <u>Kenneth A. Landkammer</u>
Name (print) <u>Kimberly R. Bagg</u>	Name (print) <u>Kenneth A. Landkammer</u>
Date & city of signing: <u>3-22-18 Dayton WA</u>	Date & city of signing: <u>3/22/18 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)).

PAID
MAR 23 2018

KAREN ROOSEVELT