

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 of property

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

1 SELLER GRANTOR	Name <u>Jerry Rickel III</u> <u>Jeffrey Rickel + Ann M. Rickel</u>	2 BUYER GRANTEE	Name <u>Jeffrey Rickel - 50%</u> <u>Ann M. Rickel - 50%</u>
	Mailing Address <u>109 S. Johnson</u>		Mailing Address <u>109 S. Johnson</u>
	City/State/Zip <u>Kennewick, WA 99336</u>		City/State/Zip <u>Kennewick, WA 99336</u>
	Phone No. (including area code) <u>509 735-3326</u>		Phone No. (including area code) <u>509 735-3326</u>
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property	List assessed value(s)
	Name _____	<u>2-010-42-033-4060-0000</u> <input type="checkbox"/>	<u>13935</u>
	Mailing Address _____	<input type="checkbox"/>	
	City/State/Zip _____	<input type="checkbox"/>	
	Phone No. (including area code) _____	<input type="checkbox"/>	

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)

Lot or Section 33, TAX 26, Bakers Pond
Lot or Township 10, Block or Range 42, Acreage 5.00
Parcel # 2-010-42-033-4060-0000

5 Select Land Use Code(s): 19

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 type="checkbox"/>

6

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

If any answers are yes, complete as instructed below.

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

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

This land ☐ does ☐ does not qualify for continuance.

DEPUTY ASSESSOR

DATE

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)

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

(3) OWNER(S) SIGNATURE

PRINT NAME

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-201B(1)

Reason for exemption Gift

Type of Document Quit Claim Deed

Date of Document 6-7-17

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

Curr.

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

Signature of Grantor or Grantor's Agent <u>Ann M. Rickel</u>	Signature of Grantee or Grantee's Agent <u>Jeffrey Rickel</u>
Name (print) <u>Ann M. Rickel</u>	Name (print) <u>Jeffrey Rickel</u>
Date & city of signing: <u>6-28-17 Pomeroy WA</u>	Date & city of signing: <u>6-28-17 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 both imprisonment and fine (RCW 9A.20.020 (1C)).

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

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

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

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

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

☐ **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

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 the 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 yes, please call (360) 534-1503 to see if this

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

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

Jeff Rickel
ANN RICKEL
Grantor's Signature
Grantor's Name (print)

6-28-17
Date

Jeff Rickel
ANN RICKEL
Grantee's Signature
Grantee's Name (print)

6-28-17
Date

☐ **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

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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>Alia K. Webb</u>	2 BUYER GRANTEE	Name <u>Christopher K. Muñoz</u>
	<u>c/o Muñoz Law Office</u>		
	Mailing Address <u>PO Box 1015</u>		Mailing Address <u>PO Box 1024</u>
	City/State/Zip <u>Pomeroy, WA 99347-1015</u>		City/State/Zip <u>Pomeroy, WA 99347-1024</u>
	Phone No. (including area code) _____		Phone No. (including area code) <u>(509) 843-3428</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 _____			<u>1-050-03-002-1270.</u> <input type="checkbox"/>
Mailing Address _____			<u>(which includes other property);</u> <input type="checkbox"/>
City/State/Zip _____			<input type="checkbox"/>
Phone No. (including area code) _____			<input type="checkbox"/>
		List assessed value(s)	
		<u>43,456.00.</u>	
		<u>(which includes other property)</u>	

4 Street address of property: 741 Main Street

This property is located in Pomeroy

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

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

East 27 feet of Lot 2 and the West 3 feet of Lot 3 in Block 3 of the Original Town, now City, of Pomeroy;

5 Select Land Use Code(s): <u>69 - Miscellaneous services</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>- office furniture;</u>
Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>- N/A - :</u> Reason for exemption _____ <u>- N/A - :</u>
6 Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.	Type of Document <u>Statutory Warranty Deed (SWD);</u> Date of Document <u>26 June 2017</u> Gross Selling Price \$ <u>20,000.00</u> *Personal Property (deduct) \$ <u>500.00</u> Exemption Claimed (deduct) \$ <u>0.00</u> Taxable Selling Price \$ <u>19,500.00</u> Excise Tax : State \$ <u>249.60</u> <u>0.0025</u> Local \$ <u>48.75</u> *Delinquent Interest: State \$ <u>0.00</u> Local \$ <u>0.00</u> *Delinquent Penalty \$ <u>0.00</u> Subtotal \$ <u>298.35</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ _____ Total Due \$ <u>303.35</u> CK
(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 DEPUTY ASSESSOR _____ DATE _____ PRINT NAME _____	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS

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

Signature of Grantor or Grantor's Agent <u>J. Wynne McCabe</u> Name (print) <u>J. Wynne McCabe, Agent for the Grantor</u> Date & city of signing: <u>30 June 2017 - Pomeroy, WA</u>	Signature of Grantee or Grantee's Agent <u>J. Wynne McCabe</u> Name (print) <u>J. Wynne McCabe, Agent for the Grantee</u> Date & city of signing: <u>30 June 2017 - Pomeroy, WA</u>
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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.20.021 (1)(C)).

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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>The Betty-J. Travis 1997 Revocable Living Trust</u>	2 BUYER GRANTEE	Name <u>Peggy A. Baker</u>
	Betty J. Travis, Trustee		
	Mailing Address <u>PO Box 905</u>		Mailing Address <u>152 Jackson Rd</u>
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA</u>
	Phone No. (including area code) _____		Phone No. (including area code) <u>509-843-1064</u>

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

4 Street address of property: _____

This property is located in Pomeroy

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

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

See Attached Exhibit A
Lot 2 + the West 10 Feet of Lot 1 in Block 14 of Potters Addn
East 50 feet of Lot 1 in Block 14 + the West 20 Feet of Lot 5
in Block 15, all in Potters Revised Addn

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)? ☐ 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.

DEPUTY ASSESSOR

DATE

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

(3) OWNER(S) SIGNATURE

PRINT NAME

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

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

WAC No. (Section/Subsection) _____

Reason for exemption _____

Type of Document Statutory Warranty Deed

Date of Document 6/23/17

Gross Selling Price \$ 150,000.00

*Personal Property (deduct) \$ _____

Exemption Claimed (deduct) \$ _____

Taxable Selling Price \$ 150,000.00

Excise Tax : State \$ 1,920.00

0.0025 Local \$ 375.00

*Delinquent Interest: State \$ _____

Local \$ _____

*Delinquent Penalty \$ _____

Subtotal \$ 2,295.00

*State Technology Fee \$ 5.00

*Affidavit Processing Fee \$ 0.00

Total Due \$ 2,300.00

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

CK

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

Signature of Grantor or Grantor's Agent <u>Betty-J. Travis</u>	Signature of Grantee or Grantee's Agent <u>Peggy A Baker</u>
Name (print) <u>Betty J. Travis, Trustee</u>	Name (print) <u>Peggy A. Baker</u>
Date & city of signing: <u>6-23-17 - Charleston</u>	Date & city of signing: <u>6-29-17</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)).

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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>Lyle E. Landkammer and Judith A. Landkammer</u>	2 BUYER GRANTEE	Name <u>Lyle E. Landkammer and Judith A. Landkammer</u>
	Mailing Address <u>680 Alpowa Creek Road</u>		Mailing Address <u>680 Alpowa Creek Road</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>See Below</u> <input type="checkbox"/>	
	Mailing Address _____	<input type="checkbox"/>	
	City/State/Zip _____	<input type="checkbox"/>	
	Phone No. (including area code) _____	<input type="checkbox"/>	
		List assessed value(s) <u>397,951</u>	

4 Street address of property: N/A

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)

Legal Description attached as Exhibit A

2-011-42-018-4011, 2-011-43-026-2010, 2-011-43-034-2010, 2-011-43-027-1000, 2-011-43-026-2040

5	Select Land Use Code(s): <u>83 - Agriculture classified under current use chapter 84.34 RCW</u> enter any additional codes: _____ (See back of last page for instructions)	7	List all personal property (tangible and intangible) included in selling price.
	YES NO Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? <input type="checkbox"/> <input checked="" type="checkbox"/>		If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A203(1)</u> Reason for exemption _____ Create Community Property
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 <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>Kelma Buxton</u> <u>6/30/17</u> DEPUTY ASSESSOR DATE (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. <u>on file w/ Assessor kg-6-30-17</u> PRINT NAME (3) OWNER(S) SIGNATURE		Type of Document <u>Community Property Agreement</u> Date of Document <u>12/30/15</u> Gross Selling Price \$ _____ 0.00 *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ _____ 0.00 Excise Tax : State \$ _____ 0.00 <u>0.0025</u> Local \$ _____ 0.00 *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ _____ 0.00 *State Technology Fee \$ _____ 5.00 *Affidavit Processing Fee \$ _____ 5.00 Total Due \$ _____ 10.00 CK

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

Signature of Grantor or Grantor's Agent <u>Scott Marinella</u>	Signature of Grantee or Grantee's Agent <u>Scott Marinella</u>
Name (print) <u>Scott Marinella</u>	Name (print) <u>Scott Marinella</u>
Date & city of signing: <u>6/29/17 Dayton</u>	Date & city of signing: <u>6/29/17 Dayton</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
JUN 30 2017

EXHIBIT A

TRACT 1

The North half of the Southeast Quarter of Section 18, Township 11 North, Range 42 East, Willamette Meridian, and also Beginning at the Southeast corner of the Southwest Quarter of Section 18, township 11 North, Range 42 East, Willamette Meridian, thence North to the center of said Section, thence West on the quarter section line 40 rods, thence south to a point 40 rods West of the place of beginning, thence East to the place of beginning. Subject to rights of way for public roads.

TRACT 2

That portion of the Northwest Quarter of Section 26, Township 11 North, Range 43 East, Willamette Meridian, described as follows:

Beginning at a point on the North line of said Section 26 that is 1050 feet West of the Northeast corner of the Northwest Quarter, thence in a Southerly direction to appoint on the County Road that is 500 feet West of the East lien of said Northwest Quarter, thence Southwesterly along the North line of the county Road a distance of 500 feet, thence Northwesterly to the Northwest corner of the Northwest quarter, thence East along the North line of the Northwest quarter to the point of beginning.

TRACT 3

All that part of the Southwest Quarter of Section 26, Township 11 North, Range 43 East, Willamette Meridian, Garfield County, Washington lying North of Alpowa Creek.

The south 150 feet of the West 300 feet of the Southwest Quarter of the Southwest Quarter of Section 26 of Township 11 North, Range 43 East, Willamette Meridian, Garfield County, Washington.

All that part of the Southeast Quarter of the Southwest Quarter and the Southeast Quarter of Section 27 of Township 11 North, Range 43 East, Willamette Meridian, Garfield County, Washington, lying North of Alpowa Creek Road.

The South 150 feet of the East half of the Southeast Quarter of the Southeast Quarter of Section 27 of Township 11 North, Range 44 East, Willamette Meridian, Garfield County, Washington.

The Northwest Quarter of the Northwest Quarter and all that part of the Northeast Quarter of the Northwest Quarter of Section 34 of Township 11 North, Range 43 East, Willamette Meridian, Garfield County, Washington, lying West of Alpowa Creek.

The Northeast Quarter of the Northeast Quarter of the Northeast Quarter, the South half of the Northwest Quarter of the Northeast Quarter of the Northeast Quarter, the Southeast Quarter of the Northwest Quarter of the Northeast Quarter, the Southwest Quarter of the Northeast Quarter of the Northeast Quarter; the Southwest Quarter of the Northeast Quarter, the west half of the Southeast Quarter of the Northwest Quarter, the Northeast Quarter of the Southeast Quarter, the Northwest Quarter of the Northwest Quarter of the Northeast Quarter of the Southeast Quarter, the East half of the Southeast Quarter of the southeast Quarter of the Southwest Quarter, the West half of the Southwest Quarter of the Southeast Quarter of Section 34 of Township 11 North, Range 43 East, Willamette Meridian, Garfield County, Washington.

TRACT 4

The Northeast Quarter of Section 27, Township 11 North, Range 43 East, Willamette Meridian, and the Northwest Quarter of Section 26, Township 11 North, Range 43 East, Willamette Meridian, EXCEPT:

Beginning at the Northeast corner of the Northwest Quarter of Section 26, Township 11 North, Range 43 East, Willamette Meridian, the true point of beginning, thence west along the north line of said Northwest Quarter a distance of 900 feet; thence in a southerly direction to a point on the County Road that is 500 feet West of the East line of said Northwest Quarter; thence Easterly along the North line of the County Road to the East line of said Northwest Quarter; thence North on the East line of said Northwest Quarter to the point of beginning.

ALSO EXCEPTING: That portion of the Northwest Quarter of Section 26, Township 11 North, Range 43 East, Willamette Meridian, described as follows:

Beginning at a point on the North line of said Section 26, that is 900 feet West of the Northeast corner of said Northwest Quarter, thence West on line a distance of 150 feet; thence in a southerly direction to a point on the County Road that is 500 feet West of the East line of said Northwest Quarter; thence in a Northerly direction to the point of beginning.

AND FURTHER EXCEPTING: That portion of the Northwest Quarter of Section 26, Township 11 North, Range 43 East, Willamette Meridian, described as follows:

Beginning at a point on the North line of said Section 26 that is 1050 feet West of the Northeast corner of the Northwest Quarter thence in a Southerly direction to a point on the County Road that is 500 feet West of the East line of said Northwest Quarter, thence Southwesterly along the North line of the County Road a distance of 500 feet, thence Northwesterly to the Northwest corner of the Northwest Quarter, thence East along the North line of the Northwest Quarter to the point of beginning.

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.

1 SELLER GRANTOR	Name <u>LYLE AND JUDITH LANDKAMMER</u> Mailing Address <u>680 ALPOWA CREEK RD</u> City/State/Zip <u>CLARKSTON WA99403</u> Phone No. (including area code) _____	2 BUYER GRANTEE	Name <u>KURT J. LANDKAMMER, HOLLY A. MEYER, ROSE M. GUZMAN</u> Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____
3	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee Name <u>Lyle & Judith Landkammer</u> Mailing Address <u>680 Alpowa Creek Rd</u> City/State/Zip <u>Clarkston, WA 99403</u> Phone No. (including area code) _____	List all real and personal property tax parcel account numbers – check box if personal property <u>2-011-43-034-2010</u> <input type="checkbox"/> <u>2-011-43-024-1000 prtn</u> <input type="checkbox"/> <u>2-011-43-026-2040 prtn</u> <input type="checkbox"/> <u>2-011-42-018-4011</u> <input type="checkbox"/>	List assessed value(s) <u>397951</u>

4 Street address of property: M/A
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 Attachment Exhibit A

5 Select Land Use Code(s): <u>83 - Agriculture classified under current use chapter 84.34 RCW</u> enter any additional codes: _____ (See back of last page for instructions)	7 List all personal property (tangible and intangible) included in selling price.
Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	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>
6 Is this property designated as forest land per chapter 84.33 RCW? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES <input type="checkbox"/> NO <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 <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>Kesma Bulut</u> <u>6/30/17</u> DEPUTY ASSESSOR DATE (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. <u>Nancy Meyer</u> OWNER(S) SIGNATURE <u>Holly A Meyer</u> PRINT NAME <u>Rose M. Guzman / Kurt J. Landkammer</u>	Type of Document <u>Quit Claim Deed</u> Date of Document <u>May 17, 2017</u> Gross Selling Price \$ _____ *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ <u>0.00</u> Excise Tax : State \$ <u>0.00</u> <u>0.0025</u> Local \$ <u>0.00</u> *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ <u>0.00</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ <u>5.00</u> Total Due \$ <u>10.00</u> 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>Judith A. Landkammer</u> Name (print) <u>Judith A Landkammer</u> Date & city of signing: <u>Pomeroy Wa 5/17/17</u>	Signature of Grantee or Grantee's Agent <u>Rose M. Guzman</u> Name (print) <u>Rose M. Guzman</u> Date & city of signing: <u>6/3/2017 Pomeroy</u>
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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, or by both imprisonment and fine (RCW 9A.20.020 (1C)).



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

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

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

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

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

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

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

Signature

Firm Name

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

Grantor (seller) gifts equity valued at \$ _____ 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 the 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 yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

Judith A. Landkammer
Grantor's Signature

5/17/17
Date

Rose M. Guzman
Grantee's Signature

6/3/17
Date

Judith A Landkammer
Grantor's Name (print)

Rose M. Guzman
Grantee's Name (print)

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

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

Exchange Facilitator's Signature

Date

Exchange Facilitator's Name (print)

EXHIBIT A

TRACT 1

The North half of the Southeast Quarter of Section 18, Township 11 North, Range 42 East, Willamette Meridian, and also Beginning at the Southeast corner of the Southwest Quarter of Section 18, Township 11 North, Range 42 East, Willamette Meridian, thence North to the center of said Section, thence West on the quarter section line 40 rods, thence south to a point 40 rods West of the place of beginning, thence East to the place of beginning. Subject to rights of way for public roads.

TRACT 2

The South 150 feet of the West 300 feet of the Southwest Quarter of the Southwest Quarter of Section 26 of Township 11 North, Range 43 East, Willamette Meridian, Garfield County, Washington.

The South 150 feet of the East half of the Southeast Quarter of the Southeast Quarter of Section 27 of Township 11 North, Range 44 East, Willamette Meridian, Garfield County, Washington.

The Northeast Quarter of the Northeast Quarter of the Northeast Quarter, the South half of the Northwest Quarter of the Northeast Quarter of the Northeast Quarter, the Southeast Quarter of the Northwest Quarter of the Northeast Quarter, the Southwest Quarter of the Northeast Quarter of the Northeast Quarter; the Southwest Quarter of the Northeast Quarter, the West half of the Southeast Quarter of the Northeast Quarter, the Northeast Quarter of the Southeast Quarter, the Northeast Quarter of the Northwest Quarter of the Northeast Quarter of the Southeast Quarter, the East half of the Southeast Quarter of the Southeast Quarter of the Southwest Quarter, the West half of the Southwest Quarter of the Southeast Quarter of Section 34 of Township 11 North, Range 43 East, Willamette Meridian, Garfield County, Washington.

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>Lyle and Judith Landkammer</u>	2 BUYER GRANTEE	Name <u>Coni S. Landkammer</u>
	Mailing Address <u>680 Alpowa Creek Road</u>		Mailing Address <u>680 Alpowa Creek Road</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 type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	
Name <u>Lyle + Judith Landkammer</u>		2-011-43-026-2010 <input type="checkbox"/>	
Mailing Address <u>680 Alpowa Creek Rd</u>		2-011-43-026-2040, prtn <input type="checkbox"/>	
City/State/Zip <u>Clarkston, WA 99403</u>		<input type="checkbox"/>	
Phone No. (including area code)		<input type="checkbox"/>	
		List assessed value(s) <u>397951</u>	

4 Street address of property: N/A

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 Exhibit A

5 Select Land Use Code(s): <u>83 - Agriculture classified under current use chapter 84.34 RCW</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)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	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 _____ Gift
6 Is this property designated as forest land per chapter 84.33 RCW? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES <input type="checkbox"/> NO <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 <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>Keshia Curbert</u> <u>6/30/17</u> DEPUTY ASSESSOR DATE (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax 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 <u>Coni Landkammer</u> PRINT NAME <u>Coni Landkammer</u>	Type of Document <u>Quit Claim Deed</u> Date of Document <u>5/17/17</u> Gross Selling Price \$ <u>0.00</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ <u>0.00</u> Excise Tax : State \$ <u>0.0025</u> Local \$ <u>0.00</u> *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ <u>0.00</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ <u>5.00</u> Total Due \$ <u>10.00</u> 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>Judith G. Landkammer</u>	Signature of Grantee or Grantee's Agent <u>Coni Landkammer</u>
Name (print) <u>Judith A. Landkammer</u>	Name (print) <u>Coni Landkammer</u>
Date & city of signing: <u>5/17/17 Pomeray, Wash</u>	Date & city of signing: <u>05/19/17 Clarkston</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
JUN 30 2017

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

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

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

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

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

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

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

Signature

Firm Name

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

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

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

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

A. **Gifts with consideration**

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

B. **Gifts without consideration**

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

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

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

Judith A Landhammer
Grantor's Signature

5/17/17
Date

Coni Landhammer
Grantee's Signature

5/19/17
Date

Judith A. Landhammer
Grantor's Name (print)

Coni S. Landhammer
Grantee's Name (print)

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

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

Exchange Facilitator's Signature

Date

Exchange Facilitator's Name (print)

EXHIBIT A

Township 11 North, Range 43 East, Willamette Meridian.

All that part of the Southwest Quarter of Section 26 lying North of Alpowa Creek and the Northwest Quarter

EXCEPT Beginning at the Northeast corner of the Northwest Quarter of Section 26, Township 11 North, Range 43 East, Willamette Meridian, the true point of beginning, thence west along the north line of said Northwest Quarter a distance of 900 feet; thence in a southerly direction to a point on the County Road that is 500 feet West of the East line of said Northwest Quarter; thence Easterly along the North line of the County Road to the East line of said Northwest Quarter; thence North on the East line of said Northwest Quarter to the point of beginning.

ALSO EXCEPTING: That portion of the Northwest Quarter of Section 26, Township 11 North, Range 43 East, Willamette Meridian, described as follows:
Beginning at a point on the North line of said Section 26, that is 900 feet West of the Northeast corner of said Northwest Quarter, thence West on line a distance of 150 feet; thence in a southerly direction to a point on the County Road that is 500 feet West of the East line of said Northwest Quarter; thence in a Northerly direction to the point of beginning.

ALSO EXCEPTING that portion of the Northwest Quarter lying south of Alpowa Creek Road.

Subject to easements, restrictions, covenants and reservations of public record or in apparent use.

2956

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>Lyle and Judith Landkammer</u>	2 BUYER GRANTEE	Name <u>Kurt J. Landkammer, Holly A Meyer</u>
	Mailing Address <u>680 Alpowa Creek Road</u>		<u>Rose M. Guzman, Coni S. Landkammer</u>
	City/State/Zip <u>Clarkston, WA 99403</u>		Mailing Address _____
	Phone No. (including area code) _____		City/State/Zip _____
3 Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	
Name <u>Lyle + Judith Landkammer</u>		<u>2-011-43-027-1000, prtn</u> <input type="checkbox"/>	
Mailing Address <u>680 Alpowa Creek Rd</u>		<u>2-011-43-034-2010, prtn</u> <input type="checkbox"/>	
City/State/Zip <u>Clarkston, WA 99403</u>		<input type="checkbox"/>	
Phone No. (including area code) _____		<input type="checkbox"/>	
		List assessed value(s) <u>397951</u>	

4 Street address of property: N/A

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 Exhibit A

5 Select Land Use Code(s): <u>83 - Agriculture classified under current use chapter 84.34 RCW</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)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	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 _____ Gift _____
6 Is this property designated as forest land per chapter 84.33 RCW? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES <input type="checkbox"/> NO <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 <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>Karina Guzman</u> <u>6/30/17</u> DEPUTY ASSESSOR DATE (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. <u>Coni Landkammer</u> <u>Kurt J. Landkammer</u> <u>Holly A. Meyer</u> <u>Rose M. Guzman</u> OWNER(S) SIGNATURE PRINT NAME	Type of Document <u>Quit Claim Deed</u> Date of Document <u>5/17/17</u> Gross Selling Price \$ _____ 0.00 *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ _____ 0.00 Excise Tax : State \$ _____ 0.00 <u>0.0025</u> Local \$ _____ 0.00 *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ _____ 0.00 *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>Judith G. Landkammer</u>	Signature of Grantee or Grantee's Agent <u>Coni Landkammer</u>
Name (print) <u>Judith G. Landkammer</u>	Name (print) <u>Coni Landkammer</u>
Date & city of signing: <u>5/17/17</u>	Date & city of signing: <u>5/19/17 Clarkston</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
JUN 30 2017

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

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

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

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

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

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

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

Reasons held in escrow _____

Signature

Firm Name

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

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

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

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

A. Gifts with consideration

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

B. Gifts without consideration

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

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

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

Judith A. Landhammer
Grantor's Signature

5/17/17
Date

Rox M. Guzman
Grantee's Signature

6/3/17
Date

Judith A. Landhammer
Grantor's Name (print)

Rose M. Guzman
Grantee's Name (print)

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

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

Exchange Facilitator's Signature

Date

Exchange Facilitator's Name (print)

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 534-1503. To inquire about the availability of this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

EXHIBIT A

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

All that part of the Southeast Quarter of the Southwest Quarter and the Southeast Quarter of Section 27 of Township 11 North, Range 43 East, Willamette Meridian, Garfield County, Washington, lying North of Alpowa Creek Road.

The Northwest Quarter of the Northwest Quarter and all that part of the Northeast Quarter of the Northwest Quarter of Section 34 of Township 11 North, Range 43 East, Willamette Meridian, Garfield County, Washington, lying West of Alpowa Creek.

The Northeast Quarter of Section 27, Township 11 North, Range 43 East, Willamette Meridian.

Subject to easements, restrictions, covenants and reservations of public record or in apparent use.

2957

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

2958

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, indicate %

sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Noel Communications, Inc.</u>	2 BUYER GRANTEE	Name <u>Weis Towers, LLC, a Washington</u>	
	<u>a Washington Corporation</u>		<u>Limited Liability Company</u>	
	Mailing Address <u>PO Box 111</u>		Mailing Address <u>PO Box 711</u>	
	City/State/Zip <u>Yakima, WA 98907</u>		City/State/Zip <u>Roslyn, WA 98941</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 _____			
	Mailing Address _____			
	City/State/Zip _____			
	Phone No. (including area code) _____			
		<u>2-010-420-18-3010</u> <input checked="" type="checkbox"/>		
		_____ <input type="checkbox"/>		
		_____ <input type="checkbox"/>		
		_____ <input type="checkbox"/>		

4 Street address of property: _____

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 Exhibit A

5 Select Land Use Code(s): <u>47 - Communication</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)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-106(1)(B)</u> Reason for exemption _____ Transfer of Leasehold interest only for communication tower purposes Type of Document <u>Bill of Sale & Asgmt & Assumption of Lease</u> Date of Document <u>6/29/17</u>
6 Is this property designated as forest land per chapter 84.33 RCW? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES <input type="checkbox"/> NO <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 <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>Assessor would not sign - KR</u> DEPUTY ASSESSOR _____ DATE _____ (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax 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 _____	Gross Selling Price \$ <u>150,000.00</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ <u>150,000.00</u> Excise Tax : State \$ <u>1,920.00</u> <u>0.0025</u> Local \$ <u>375.00</u> *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ <u>2,295.00</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ _____ Total Due \$ <u>2,300.00</u> A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS

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

Signature of Grantor or Grantor's Agent <u>Rodger Noel</u>	Signature of Grantee or Grantee's Agent <u>Christina K Morehead</u>
Name (print) <u>Rodger Noel, President</u>	Name (print) <u>Christina K Morehead</u>
Date & city of signing: <u>6/29/17 Yakima</u>	Date & city of signing: <u>6/29/17 Yakima</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

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 of property

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

1 SELLER GRANTOR	Name <u>Stephen W. Wolf, P.R. Est. Margaret F. Wolf; Trustee of Wilbur</u>	2 BUYER GRANTEE	Name <u>Wolf Farm, LLC</u>
	<u>Wolf Testamentary Trust</u>		
	Mailing Address <u>1567 Main St.</u>		Mailing Address <u>1567 Main St.</u>
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA 99347</u>
	Phone No. (including area code) <u>(509) 843-1025</u>		Phone No. (including area code) <u>(509) 843-1025</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 _____		<u>See attached - Ex. B</u> <input type="checkbox"/>
	Mailing Address _____		<input type="checkbox"/>
	City/State/Zip _____		<input type="checkbox"/>
	Phone No. (including area code) _____		<input type="checkbox"/>
			List assessed value(s)

4 Street address of property: _____

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 - Ex. A

5 Select Land Use Code(s): <u>83 - Agriculture classified under current use chapter 84.34 RCW</u> enter any additional codes: _____ (See back of last page for instructions)	7 List all personal property (tangible and intangible) included in selling price.
YES NO Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? <input type="checkbox"/> <input checked="" type="checkbox"/>	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>RCW 82.45.197(1)(d)</u> Reason for exemption <u>WAC 458-61A-211(1)</u> <u>probate and mere change in identity</u>
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? <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 <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>Kirkman Bulbert</u> <u>7/13/17</u> DEPUTY ASSESSOR DATE (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax 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 <u>Signature on file w/ Assessor</u> PRINT NAME	Type of Document <u>Personal Representative/Trustee Deed</u> Date of Document _____ Gross Selling Price \$ <u>0.00</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ <u>0.00</u> Excise Tax : State \$ <u>0.00</u> <u>0.0025</u> Local \$ <u>0.00</u> *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ <u>0.00</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ <u>5.00</u> Total Due \$ <u>10.00</u> 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>Stephen W. Wolf</u>	Signature of Grantee or Grantee's Agent <u>Stephen W. Wolf</u>
Name (print) <u>Stephen W. Wolf</u>	Name (print) <u>Stephen W. Wolf</u>
Date & city of signing: <u>7/10/17 Pomeroy WA</u>	Date & city of signing: <u>7/10/17 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
JUL 13 2017

KAREN ROOSEVELT
COUNTY TREASURER

EXHIBIT A

The following real estate situated in Garfield County, Washington:

That part of the Southeast Quarter of Section 9 lying South of Knotgrass Road in Township 10 North, Range 43 E.W.M.

That part of the North Half of Section 16 lying South of Knotgrass Road in Township 10 North, Range 43 E.W.M.

The West Half of the Northeast Quarter and the Southeast Quarter of the Northeast Quarter of Section 17, Township 10 North, Range 43 E.W.M.,

ALSO that part of the Southeast Quarter of said Section 17, more particularly described as follows:

Beginning at the Northeast corner of said Southeast Quarter thence south 240 feet; thence west 2130 feet ; thence north 240 feet to the North line of said Southeast Quarter; thence east to the place of beginning.

EXCEPT that part of the Southwest Quarter of the Northeast Quarter of said Section 17, more particularly described as follows:

Beginning at the Southwest corner of said Southwest Quarter of the Northeast Quarter; thence east 540 feet; thence north 800 feet to the southerly right of way line of Knotgrass Road; thence southwesterly along said right of way line to its intersection of the West line of said Northeast Quarter; thence due south to the place of beginning.

That part of the West Half of the West Half of Section 19, Township 10 North, Range 43 E.W.M., more particularly described as follows:

Beginning at the Southwest corner of said Section; thence due east 600 feet; thence north on a straight line to a point intersecting the South line of the Northwest Quarter of the Northwest Quarter of said Section 19; thence west 600 feet to the West line of said Section 19; thence south along said West line to the place of beginning.

The East 400 feet of the Northeast Quarter of Section 20, Township 10 North, Range 43 E.W.M.

The Northwest Quarter of Section 21, Township 10 North, Range 43 E.W.M.

That part of the West Half of Section 30, Township 10 North, Range 43 E.W.M., more particularly described as follows:

Beginning at the Southeast corner of the Southwest Quarter; thence due north along the Half Section line 3330 feet; thence due west to the centerline of Knotgrass Road; thence following said centerline southwesterly to the intersection of the centerline of State Route 128; thence southerly along the centerline of State Route 128 to the point of intersection with the South line of said Section 30; thence due east to the place of beginning.

ALSO that part of the Northwest Quarter of the Northwest Quarter of said Section 30, more particularly described as follows:

Beginning at the Northwest corner of the Northwest Quarter of said Section 30; thence due east 400 feet; thence southwesterly on a straight line to a point 400 feet south of said Northwest corner of the Northwest Quarter; thence due north to the place of beginning.

Government Lots 1, 2, the East Half of the Northwest Quarter, the Southwest Quarter of the Northeast Quarter, and the North Half of the Northeast Quarter of Section 31, Township 10 North, Range 43 E.W.M.

EXCEPT that part of the Northeast Quarter of the Northwest Quarter of said Section 31, more particularly described as follows:

Beginning at the Northeast corner of the Northwest Quarter; thence west 660 feet; thence south 165 feet; thence east 660 feet; thence north 165 feet to the place of beginning.

That part of the Southeast Quarter of the Northeast Quarter and of the East Half of the Southeast Quarter of Section 24 lying east of the County Road in Township 10 North, Range 42 E.W.M.

The Southeast Quarter, the Southwest Quarter of the Northeast Quarter, and the East Half of the Northeast Quarter of Section 25, Township 10 North, Range 42 E.W.M.

EXCEPT that part of the Southwest Quarter of the Northeast Quarter of said Section 25 lying north of the County Road.

ALSO EXCEPT that part of the Northeast Quarter of the Southeast Quarter of said Section 25 lying northeasterly of Peola Road.

ALSO EXCEPT that part of the East Half of said Section 25, more particularly described as follows:

Beginning at the Southwest corner of the Southeast Quarter of said Section; thence north 1010 feet; thence northeasterly on a straight line to the Northwest corner of the Southeast Quarter of the Southeast Quarter of the Southwest Quarter of the Northeast Quarter; thence due east 840 feet; thence southwesterly to a point 1370 feet west of the Southeast corner of Section 25; thence west to the place of beginning.

ALSO EXCEPT that part of the Southeast Quarter of said Section 25, more particularly described as follows:

Beginning at the Southeast corner of said Section 25; thence north along the East line of said Section 25 to a point where said line intersects the center of State Route 128; thence northwesterly along the center of said Highway 350 feet; thence southwesterly on a straight line to a point 840 feet west of the Southeast corner of said Section 25; thence due east to the place of beginning.

That part of the Northeast Quarter of In Section 36, Township 10 North, Range 42 E.W.M., more particularly described as follows:

Beginning at a point 1350 feet west of the Northeast corner of the Northeast Quarter of said Section 36; thence southwesterly on a straight line to the Southwest corner of said Northeast Quarter; thence east to the Southeast corner of said Northeast Quarter; thence north to the Northeast corner of said Northeast Quarter; thence west 1350 feet to the place of beginning.

EXCEPT public road rights of way.

Exhibit B

ABBREVIATED LEGAL DESCRIPTION

Assessor's Property Tax Parcel Number(s): 2-010-43-009-4000; 2-010-43-016-1000; 2-010-43-017-1000;
2-010-43-019-3000; 2-010-43-020-1010; 2-010-43-021-2000; 2-010-43-030-2010; 2-010-43-031-2000; 2-010-42-024-4010;
2-010-42-025-1000; 2-010-42-025-1010; 2-010-42-036-1000.



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt
when stamped by cashier.

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

(See back of last page for instructions)

☐ Check box if partial sale of property

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

1 SELLER GRANTOR	Name <u>Inez Cannon</u>	2 BUYER GRANTEE	Name <u>Lonnie R. Cannon and Inez Cannon</u>
	Mailing Address <u>111 High St.</u>		Mailing Address <u>111 High St.</u>
	City/State/Zip <u>Pomeroy WA 99347</u>		City/State/Zip <u>Pomeroy WA 99347</u>
	Phone No. (including area code) <u>509 843 7264</u>		Phone No. (including area code) <u>509 254 1324</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 _____		<u>1-851-12-010-2270</u>	
Mailing Address _____		<input type="checkbox"/>	
City/State/Zip _____		<input type="checkbox"/>	
Phone No. (including area code) _____		<input type="checkbox"/>	
		List assessed value(s) <u>90.104</u>	

4 Street address of property: 111 High 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

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

West 15' Lot 9, all Lot 10 Block 12
Wilson's Addition

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. _____ _____ _____ _____
Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? <input type="checkbox"/> YES <input type="checkbox"/> NO	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-217</u> Reason for exemption <u>adding Husband to Deed</u>
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.	Type of Document <u>Quick Claim</u> Date of Document <u>7-14-17</u> Gross Selling Price \$ <u>90.104</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ _____ Excise Tax : State \$ _____ Local \$ _____ *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ _____ *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ <u>5.00</u> Total Due \$ <u>10.00</u>
DEPUTY ASSESSOR _____ DATE _____ (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE _____ PRINT NAME _____	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS

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

Signature of Grantor or Grantor's Agent <u>Inez Cannon</u>	Signature of Grantee or Grantee's Agent <u>Lonnie R. Cannon</u>
Name (print) <u>Inez Cannon</u>	Name (print) <u>Lonnie R. Cannon</u>
Date & city of signing: <u>7-14-17 Pomeroy</u>	Date & city of signing: <u>7-14-17 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

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>PERSEVERANDA MARON</u>	2 BUYER GRANTEE	Name <u>DALE MARON</u>
	Mailing Address <u>P.O. 62267</u>		Mailing Address <u>3318 VIRGINIA WAY</u>
	City/State/Zip <u>HONOLULU, HI 96839</u>		City/State/Zip <u>LONGVIEW, WA 98632</u>
	Phone No. (including area code) <u>(808) 258-5361</u>		Phone No. (including area code) <u>(808) 255-5361</u>
3	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property	
Name <u>DALE MARON</u>		<u>1-070-32-053-1360</u> <input type="checkbox"/>	
Mailing Address <u>3318 VIRGINIA WAY</u>		<input type="checkbox"/>	
City/State/Zip <u>LONGVIEW, WA 98632</u>		<input type="checkbox"/>	
Phone No. (including area code) _____		<input type="checkbox"/>	
		List assessed value(s)	

4 Street address of property: 1900 MAIN STREET

This property is located in Select Location CITY of POMEROY, 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)

5 Select Land Use Code(s): Select Land Use Codes _____ enter any additional codes: _____ (See back of last page for instructions)	List all personal property (tangible and intangible) included in selling price. <u>NONE</u>
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 type="checkbox"/> NO	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-201</u> Reason for exemption <u>GIFT</u>
6 Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input checked="" type="checkbox"/> does not qualify for continuance.	Type of Document <u>QUIT CLAIM</u> Date of Document <u>May 28, 2017</u> Gross Selling Price \$ _____ *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ _____ 0.00 Excise Tax : State \$ _____ 0.00 <u>0.0000</u> Local \$ _____ 0.00 *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ _____ 0.00 *State Technology Fee \$ _____ 5.00 *Affidavit Processing Fee \$ _____ Total Due \$ _____ 10.00 A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
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 <u>Perseveranda Maron</u> PRINT NAME <u>PERSEVERANDA MARON</u>	

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

Signature of Grantor or Grantor's Agent <u>[Signature]</u>	Signature of Grantee or Grantee's Agent _____
Name (print) <u>PERSEVERANDA MARON</u>	Name (print) _____
Date & city of signing: <u>July 8, 2017, Honolulu, HI</u>	Date & city of signing: _____

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

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>PERSEVERANDA L. MARON</u>	2 BUYER GRANTEE	Name <u>DALE MARON</u>
	Mailing Address <u>P O BOX 62267</u>		Mailing Address <u>3318 VIRGINIA WAY</u>
	City/State/Zip <u>HONOLULU HI 96839</u>		City/State/Zip <u>LONGVIEW WA 98632</u>
	Phone No. (including area code) <u>808 258 5361</u>		Phone No. (including area code) <u>808 255 5361</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 _____	1-070-32-053-1360 <input type="checkbox"/>	
	Mailing Address _____	<input type="checkbox"/>	
	City/State/Zip _____	<input type="checkbox"/>	
	Phone No. (including area code) _____	<input type="checkbox"/>	
		List assessed value(s)	

4 Street address of property: 1900 MAIN ST, POMEROY, WA 99347

This property is located in Select Location CITY OF POMEROY, GARFIELD COUNTY, WA

☐ 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)

5	Select Land Use Code(s): Select Land Use Codes enter any additional codes: (See back of last page for instructions)	7	List all personal property (tangible and intangible) included in selling price. <u>NONE</u>
	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 type="checkbox"/> NO		If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-201</u> Reason for exemption <u>GIFT</u>
6	Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input checked="" type="checkbox"/> does not qualify for continuance. DEPUTY ASSESSOR _____ DATE _____ (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE _____ PRINT NAME		Type of Document <u>QUITCLAIM</u> Date of Document <u>28 MAY 2017</u> Gross Selling Price \$ _____ *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ _____ 0.00 Excise Tax : State \$ _____ 0.00 <u>0.0000</u> Local \$ _____ 0.00 *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ _____ 0.00 *State Technology Fee \$ _____ 5.00 *Affidavit Processing Fee \$ _____ 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 _____	Signature of Grantee or Grantee's Agent <u>Dale Maron</u>
Name (print) _____	Name (print) <u>DALE MARON</u>
Date & city of signing: _____	Date & city of signing: <u>9 JULY 17 LONGVIEW</u>

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

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

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

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

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

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

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

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

Signature

Firm Name

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

Grantor (seller) gifts equity valued at \$ 0.00 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 \$ 0.00 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 the 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 \$ 99,000 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 yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

Perseveranda Maron
Grantor's Signature

July 8, 2017
Date

Grantee's Signature

Date

PERSEVERANDA MARON
Grantor's Name (print)

Grantee's Name (print)

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

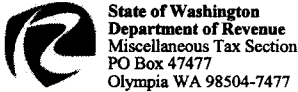
I, (print name) _____, certify that I am acting as an Exchange Facilitator in transferring real property to _____ pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213. **NOTE:** Exchange Facilitator must sign below.

Exchange Facilitator's Signature

Date

Exchange Facilitator's Name (print)

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 534-1503. To inquire about the availability of this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.



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

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

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

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

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

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

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

Signature

Firm Name

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

Both Grantor (seller) and Grantee (buyer) must sign below.

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

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

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

A. **Gifts with consideration**

- ☐ 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 the 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 \$ 99,000 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 yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

Grantor's Signature

Date

Grantee's Signature

Date

Grantor's Name (print)

Grantee's Name (print)

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

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

Exchange Facilitator's Signature

Date

Exchange Facilitator's Name (print)

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 534-1503. To inquire about the availability of this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

EXHIBIT "A"

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

A tract of land in the South half of the South half of Section 32, Township 12 North, Range 42 E.W.M., located in the City of Pomeroy, and more particularly described as follows:

Commencing at the Southwest corner of Block 15 of Mulkey's Revised Addition to the City of Pomeroy, said corner being the intersection of the East line of 18th Street, 70 feet wide as now established, and the North line of Columbia Street, 80 feet wide as now established; thence along said East line of 18th Street, North $00^{\circ}04'20''$ East 58.48 feet to a point that is 15.0 feet normally distant northwesterly from the centerline of the main track of the Pomeroy Branch of the Oregon-Washington Railroad & Navigation Company, as it existed in 1976;

thence parallel with said centerline North $73^{\circ}04'10''$ East 332.99 feet to the True Point of Beginning;

thence North $16^{\circ}46'29''$ West 235.88 feet to the northwesterly line of Parcel 1 as conveyed by Union Pacific Railroad Company to Union Pacific Land Resources Corporation by Deed recorded June 28, 1976, records of Garfield County;

thence along said northwesterly line North $73^{\circ}13'31''$ East 248.00 feet;

thence South $16^{\circ}46'29''$ East 235.20 feet to a point that is 15.0 feet normally distant northwesterly from said centerline of the main track;

thence parallel with said centerline South $73^{\circ}04'10''$ West 248.0 feet to the place of beginning.

EXCEPT the East 10 feet of said tract that lies South of the right of way of U.S. Highway 12.

EXCEPT public road rights of way.

SUBJECT TO reservation of mineral rights, easements for railroad trackage, U.S. Highway 12, electric distribution lines and communication lines as enumerated in deed recorded March 21, 1985 as Garfield County Auditor's No. 85106.

Subject To: This conveyance is subject to covenants, conditions, restrictions and easements, if any, affecting title, which may appear in the public record, including those shown on any recorded plat or survey.