



REAL ESTATE EXCISE TAX AFFIDAVIT

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PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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

(See back of last page for instructions)

☐ Check box if partial sale, indicate % sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>James R. Ledgerwood and Colleen A. Ledgerwood, husband and wife</u>	2 BUYER GRANTEE	Name <u>City of Pomeroy</u>
	Mailing Address <u>P.O. Box 375</u>		Mailing Address <u>P.O. Box 370</u>
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA 99347</u>
	Phone No. (including area code) _____		Phone No. (including area code) _____
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property	List assessed value(s)
	Name _____	<u>1-070-31-042-1020</u> <input type="checkbox"/>	_____
	Mailing Address _____	<u>1-063-08-000-4000 (Portion of)</u> <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 Pomeroy

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

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

See Attached

5 Select Land Use Code(s):

83 - Agriculture classified under current use chapter 84.34 RCW

enter any additional codes: \_\_\_\_\_

(See back of last page for instructions)

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

6

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

If any answers are yes, complete as instructed below.

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

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

This land ☐ does ☒ does not qualify for continuance.

Kashia Gilbert 11/30/16

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 11/18/16

Gross Selling Price \$	2,000.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	2,000.00
Excise Tax : State \$	25.60
<u>0.0025</u> Local \$	5.00
*Delinquent Interest: State \$	
Local \$	
*Delinquent Penalty \$	
Subtotal \$	30.60
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	35.60

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>James R. Ledgerwood</u>	Signature of Grantee or Grantee's Agent <u>G. Paul Miller</u>
Name (print) <u>JAMES R. LEDGERWOOD</u>	Name (print) <u>G. Paul Miller</u>
Date & city of signing: <u>11/18/16</u>	Date & city of signing: <u>11/18/16</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  
DEC 01 2016

KAREN ROOSEVELT  
GARFIELD COUNTY TREASURER

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

A one acre parcel of property located in the Southwest quarter of the Northwest quarter of Section 31, Township 12 North, Range 42 East, Willamette Meridian (W.M.), Garfield County, Washington, and more particularly described as follows:

Commencing at the stone monument with chiseled "X", set in concrete, which marks the Township corner common to Townships; 12 North, 41 East, W.M.; 12 North, 42 East, W.M.; 11 North, 41 East; and 11 North, 42 East, W.M.; Thence northerly along the line between said Township 12 North, Range 41 East, W.M., and Township 12 North, Range 42 East, W.M., North  $00^{\circ} 08' 18''$  East a distance of 2667.99 feet to a stone monument with chiseled "X" which marks the quarter corner common to Section 36, Township 12 North, Range 41 East, W.M., and Section 31, Township 12 North, Range 42 East, W.M. Thence easterly, leaving the said line between Townships, North  $77^{\circ} 50' 12''$  East a distance of 1093.37 feet to a point on the Southwest corner of the said one acre parcel, and the TRUE POINT OF BEGINNING; thence North  $02^{\circ} 21' 30''$  East a distance of 208.71 feet to a point; thence South  $87^{\circ} 38' 30''$  East a distance of 208.71 feet; thence South  $02^{\circ} 21' 30''$  West a distance of 208.71 feet; thence North  $87^{\circ} 38' 30''$  West a distance of 208.71 feet back to the TRUE POINT OF BEGINNING, said parcel containing one acre.

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

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2873

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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.

<b>SELLER GRANTOR</b>	Name <u>Phyllis I. Cannon</u>	<b>BUYER GRANTEE</b>	Name <u>Charles Allan Cannon, Jr. and Richard Earl Cannon</u> <u>c/o Richard E. Cannon</u>
	Mailing Address <u>191 25th Street</u>		Mailing Address <u>220 Marjorie Place</u>
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Walla Walla, WA 99362</u>
	Phone No. (including area code) <u>(509) 843-5064</u>		Phone No. (including area code)
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 _____		2-012-41-002-2000 <input type="checkbox"/>	
Mailing Address _____		2-013-41-034-3000 <input type="checkbox"/>	
City/State/Zip _____		<input type="checkbox"/>	
Phone No. (including area code) _____		<input type="checkbox"/>	
List assessed value(s) <u>31780</u>			

Street address of property: Meadow Creek in Rural Garfield County

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)

Government Lot 2, the Southwest Quarter of the Northeast Quarter and the Southeast Quarter of the Northwest Quarter of Section 2, Township 12 North, Range 41, E.W.M.

And: The Southeast Quarter of the Southeast Quarter of Section 34, Township 13 North, Range 41, E.W.M.

<p>Select Land Use Code(s): <u>94 - Open space land classified under chapter 84.34 RCW</u></p> <p>enter any additional codes: _____</p> <p>(See back of last page for instructions)</p> <p>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</p> <p>Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If any answers are yes, complete as instructed below.</p> <p><b>(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)</b> NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.</p> <p>This land <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.</p> <p><u>Kerna Owsen</u> 12/2/16 DEPUTY ASSESSOR DATE</p> <p><b>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)</b> NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.</p> <p><b>(3) OWNER(S) SIGNATURE</b> <u>Charles Allan Cannon, Jr.</u> <u>Richard Earl Cannon</u> PRINT NAME</p>	<p>List all personal property (tangible and intangible) included in selling price.</p> <p>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 to sons.</u></p> <p>Type of Document <u>Gift Deed</u></p> <p>Date of Document <u>10/31/16</u></p> <table> <tr><td>Gross Selling Price \$</td><td>0.00</td></tr> <tr><td>*Personal Property (deduct) \$</td><td>0.00</td></tr> <tr><td>Exemption Claimed (deduct) \$</td><td>0.00</td></tr> <tr><td>Taxable Selling Price \$</td><td>0.00</td></tr> <tr><td>Excise Tax : State \$</td><td>0.00</td></tr> <tr><td><u>0.0025</u> Local \$</td><td>0.00</td></tr> <tr><td>*Delinquent Interest: State \$</td><td>0.00</td></tr> <tr><td>Local \$</td><td>0.00</td></tr> <tr><td>*Delinquent Penalty \$</td><td>0.00</td></tr> <tr><td>Subtotal \$</td><td>0.00</td></tr> <tr><td>*State Technology Fee \$</td><td>5.00</td></tr> <tr><td>*Affidavit Processing Fee \$</td><td>5.00</td></tr> <tr><td>Total Due \$</td><td>10.00</td></tr> </table> <p><b>A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX</b> *SEE INSTRUCTIONS</p>	Gross Selling Price \$	0.00	*Personal Property (deduct) \$	0.00	Exemption Claimed (deduct) \$	0.00	Taxable Selling Price \$	0.00	Excise Tax : State \$	0.00	<u>0.0025</u> Local \$	0.00	*Delinquent Interest: State \$	0.00	Local \$	0.00	*Delinquent Penalty \$	0.00	Subtotal \$	0.00	*State Technology Fee \$	5.00	*Affidavit Processing Fee \$	5.00	Total Due \$	10.00
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*Affidavit Processing Fee \$	5.00																										
Total Due \$	10.00																										

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

Signature of Grantor or Grantor's Agent <u>Phyllis I. Cannon</u>	Signature of Grantee or Grantee's Agent <u>Richard E. Cannon</u>
Name (print) <u>Phyllis I. Cannon</u>	Name (print) <u>Richard E. Cannon</u>
Date & city of signing: <u>October 31, 2016, Clarkston</u>	Date & city of signing: <u>November 05, 2016, 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)).

REV 84 0001a (09/14/16)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

KAREN ROOSEVELT  
GARFIELD COUNTY TREASURER

2873

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 \$ 31,780.00 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 \$ \_\_\_\_\_ 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.

Phyllis T. Cannon 10-31-16  
Grantor's Signature Date  
Phyllis T. Cannon  
Grantor's Name (print)

Richard E. Cannon 11/05/16  
Grantee's Signature Date  
Richard E. Cannon  
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)

**REAL ESTATE EXCISE TAX AFFIDAVIT**

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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**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.

<b>1</b> SELLER GRANTOR	Name <u>Diane Anderson, successor trustee of the</u>	<b>2</b> BUYER GRANTEE	Name <u>Don H. Richardson (1/6) and Diane Anderson (1/6).</u>
	<u>W. Morse Richardson Trust, dated July 28, 1994 (1/3)</u>		<u>as Tenants in Common</u>
	Mailing Address <u>9548 SVL</u>		Mailing Address <u>9548 SVL</u>
	City/State/Zip <u>Spring Valley Lake, CA 92395</u>		City/State/Zip <u>Spring Valley Lake, CA 92395</u>
	Phone No. (including area code) <u>760/217-5778</u>		Phone No. (including area code) <u>760/217-5778</u>

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

Name \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Phone No. (including area code) \_\_\_\_\_

List all real and personal property tax parcel account numbers – check box if personal property

2-012-42-019-4010 ☐  
2-012-42-029-2000 ☐  
2-012-42-030-1000 ☐  
\_\_\_\_\_ ☐

List assessed value(s)

7127165

**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)

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

The Southeast quarter of the Southwest quarter and the South half of the Southeast quarter of Section 19; the West half of Section 29; the East half and the East half of the West half of Section 30; all in Township 12 North, Range 42 East, Willamette Meridian.

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

83 - Agriculture classified under current use chapter 84.34 RCW

enter any additional codes: \_\_\_\_\_

(See back of last page for instructions)

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** 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?

☒ ☐

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

☐ ☒

If any answers are yes, complete as instructed below.

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

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

This land ☒ does ☐ does not qualify for continuance.

KRSHA OLIVER 11/30/16  
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**

Diane R. Anderson  
PRINT NAME  
Diane R. Anderson

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

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

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

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

Gift - No debt and No consideration given

Type of Document Statutory Warranty Deed

Date of Document Nov. 1, 2016

Gross Selling Price \$ \_\_\_\_\_

\*Personal Property (deduct) \$ \_\_\_\_\_

Exemption Claimed (deduct) \$ \_\_\_\_\_

Taxable Selling Price \$ 0.00

Excise Tax : State \$ 0.00

0.0025 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 Curr.

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 Diane Anderson

Name (print) Diane Anderson, Trustee

Date & city of signing: 11/01/2016 Redlands, CA

Signature of Grantee or Grantee's Agent Diane Anderson

Name (print) Diane Anderson

Date & city of signing: 11/01/16 Redlands, CA

**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 \$ \_\_\_\_\_ 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-signer 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.**

Diane Anderson 11-01-14  
Grantor's Signature Date

Diane Anderson 11-01-14  
Grantee's Signature Date

Diane Anderson  
Grantor's Name (print)

Diane Anderson  
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)

**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, indicate %

sold.

List percentage of ownership acquired next to each name.

<b>1</b> SELLER GRANTOR	Name <u>Diane Anderson, dealing with an undivided 1/6 interest</u>	<b>2</b> BUYER GRANTEE	Name <u>Stewart Anderson and Diane R. Anderson.</u>
	Mailing Address <u>9548 SVL Box</u>		Mailing Address <u>9548 SVL Box</u>
	City/State/Zip <u>Spring Valley Lake, CA 92395</u>		City/State/Zip <u>Spring Valley Lake, CA 92395</u>
	Phone No. (including area code) <u>760/217-5778</u>		Phone No. (including area code) <u>760/217-5778</u>
<b>3</b> Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	
Name _____		2-012-42-019-4010 <input type="checkbox"/>	
Mailing Address _____		2-012-42-029-2000 <input type="checkbox"/>	
City/State/Zip _____		2-012-42-030-1000 <input type="checkbox"/>	
Phone No. (including area code) _____		<input type="checkbox"/>	
		List assessed value(s) <u>772765</u>	

**4** Street address of property: \_\_\_\_\_

This property is located in Garfield County

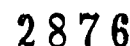
☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

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

All of the Grantor's interest, the same being an undivided 1/3 interest in the following:  
The Southeast quarter of the Southwest quarter and the South half of the Southeast quarter of Section 19; the West half of Section 29; the East half and the East half of the West half of Section 30; all in Township 12 North, Range 42 East, Willamette Meridian.

<b>5</b> 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)	<b>7</b> List all personal property (tangible and intangible) included in selling price.  If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-211(2)(a)</u> Reason for exemption _____ Transfer into a Trust  Type of Document <u>Statutory Warranty Deed</u> Date of Document <u>Nov 1, 2016</u>  Gross Selling Price \$ _____ *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															
<b>6</b> <table border="1"><thead><tr><th></th><th>YES</th><th>NO</th></tr></thead><tbody><tr><td>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)?</td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr><tr><td>Is this property designated as forest land per chapter 84.33 RCW?</td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr><tr><td>Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW?</td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>Is this property receiving special valuation as historical property per chapter 84.26 RCW?</td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr></tbody></table> <p>If any answers are yes, complete as instructed below.</p> <p><b>(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)</b> NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.</p> <p>This land <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.</p> <p><u>Kenna Gibson</u> <u>11/30/16</u> DEPUTY ASSESSOR DATE</p> <p><b>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)</b> NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.</p> <p><b>(3) OWNER(S) SIGNATURE</b> <u>Diane Anderson</u> PRINT NAME <u>Diane Anderson STEWART ANDERSON</u></p>		YES	NO	Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Is this property 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"/>	<b>8</b> I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.  Signature of Grantor or Grantor's Agent <u>Diane Anderson</u> Name (print) <u>Diane Anderson</u> Date & city of signing: <u>11/1/16 @ Redlands, CA</u>  Signature of Grantee or Grantee's Agent <u>Diane Anderson</u> Name (print) <u>Diane Anderson, Trustee</u> Date & city of signing: <u>11/1/16 @ Redlands, CA</u>
	YES	NO														
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PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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

(See back of last page for instructions)

☐ Check box if partial sale of property

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

4 Street address of property: 280 6th St. - Pomeroy, WA 99347

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

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

The land referred to herein is situated in the State of Washington, County of Garfield and described as follows: Lots 6 and 7 in Block 20 of the Original Town, now City of Pomeroy.

<p><b>5</b> Select Land Use Code(s):              11 Household, single family units</p> <hr/> <p>enter any additional codes: _____</p> <p>(See back of last page for instructions)</p> <table border="0" style="width: 100%;"> <tr> <td></td> <td style="text-align: center;">YES</td> <td style="text-align: center;">NO</td> </tr> <tr> <td>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)?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>		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"/>	<p><b>7</b> List all personal property (tangible and intangible) included in selling price.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
	YES	NO					
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8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent <u>David Wilson</u>	Signature of Grantee or Grantee's Agent <u>James M. Wade</u>
Name (print) <u>David Wilson</u>	Name (print) <u>James M. Wade</u>
Date & city of signing: <u>12/2/2016 - Clarkston, WA</u>	Date & city of signing: <u>2 DEC 16 CLARKSTON WA</u>

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

REV 84 0001a (6/26/14)

THIS SPACE-TREASURER'S USE ONLY

COUNTY TREASURER

PAID  
DEC 06 2016

**KAREN ROOSEVELT  
GARFIELD COUNTY TREASURER**

2876

13



2877

PLEASE TYPE OR PRINT

## REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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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.

<b>1</b> SELLER GRANTOR	Name <u>CATHY R. ROBBINS</u>	<b>2</b> BUYER GRANTEE	Name <u>FEDERAL NATIONAL MORTGAGE ASSOCIATION</u>	
	Mailing Address <u>1411 MAIN STREET</u>		Mailing Address <u>14221 DALLAS PARKWAY, SUITE 1000</u>	
	City/State/Zip <u>POMEROY, WA 99347</u>		City/State/Zip <u>DALLAS, TX 75254</u>	
	Phone No. (including area code) <u>(619) 645-7711</u>		Phone No. (including area code) <u>(619) 645-7711</u>	
<b>3</b>	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	List assessed value(s)
	Name _____			
	Mailing Address _____			
	City/State/Zip _____			
Phone No. (including area code) _____		1-053-14-003-1020 <input checked="" type="checkbox"/>	\$14,000 LAND	
		1-053-14-004-1030 <input type="checkbox"/>	\$84,876 IMPROVEMENTS	
		<input type="checkbox"/>		
		<input type="checkbox"/>		

**4** Street address of property: 1830 COLUMBIA ST, POMEROY, WA 99347This property is located in Garfield☐ Check box if any of the listed parcels are being segregated from a larger parcel.

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

LOTS 3 AND 4 IN BLOCK 14 OF MULKEY'S ADDITION TO THE CITY OF POMEROY.

<b>5</b>	Select Land Use Code(s): <u>11 - Household, single family units</u> enter any additional codes: _____ (See back of last page for instructions)	<b>7</b>	List all personal property (tangible and intangible) included in selling price. <u>N/A</u>	
	Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>			
	<b>6</b>			If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-208(3)(a)</u> Reason for exemption <u>Warranty Grant Deed in Lieu Foreclosure</u> <u>Deed of Trust recorded on 05/07/2009 Recording No.: 20090237.</u> Type of Document <u>Warranty Grant Deed in Lieu Foreclosure</u> Date of Document <u>5/18/15</u>
	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 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"/>		Gross Selling Price \$ <u>144,900.00</u>		
If any answers are yes, complete as instructed below.		*Personal Property (deduct) \$ <u>0.00</u>		
(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.		Exemption Claimed (deduct) \$ <u>144,900.00</u>		
This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.		Taxable Selling Price \$ <u>0.00</u>		
DEPUTY ASSESSOR _____ DATE _____		Excise Tax : State \$ <u>0.00</u>		
(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>0.0025</u> Local \$ <u>0.00</u>		
(3) OWNER(S) SIGNATURE _____		*Delinquent Interest: State \$ _____		
PRINT NAME _____		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		

<b>8</b>	I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.	
Signature of Grantor or Grantor's Agent <u>Tamara VandeGraaf</u>	Signature of Grantee or Grantee's Agent <u>Tamara VandeGraaf</u>	
Name (print) <u>Tamara VandeGraaf as agent for Grantor</u>	Name (print) <u>Tamara VandeGraaf as agent for Grantee</u>	
Date & city of signing: <u>12/01/2016 San Diego, CA</u>	Date & city of signing: <u>12/01/2016 San Diego, CA</u>	

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

REV 84 0001ae (a) (1/10/08)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

KAREN ROOSEVELT  
GARFIELD COUNTY TREASURER

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

2878  
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>NORTH CASCADE TRUSTEE SERVICES INC</u>	2 BUYER GRANTEE	Name <u>Federal National Mortgage Association</u>
	Mailing Address <u>901 FIFTH AVENUE, SUITE 410</u>		Mailing Address <u>8950 Cypress Waters Boulevard</u>
	City/State/Zip <u>SEATTLE, WA 98164</u>		City/State/Zip <u>Coppell, TX 75019</u>
	Phone No. (including area code) <u>(206) 939-4161</u>		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>Federal National Mortgage Association</u>	Parcel #: <u>1-051-07-008-1740</u> <input type="checkbox"/>	
	Mailing Address <u>8950 Cypress Waters Boulevard</u>	<input type="checkbox"/>	
	City/State/Zip <u>Coppell, TX 75019</u>	<input type="checkbox"/>	
	Phone No. (including area code) _____	<input type="checkbox"/>	
		List assessed value(s)	

4 Street address of property: 247 High St, Pomeroy, WA 99347

This property is located in Garfield County

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

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

Lot 8 and the East half of Lot 9 in Block 7 of Wilson's Addition to the City of Pomeroy.

5 Select Land Use Code(s): <u>11 - Household, single family units</u> enter any additional codes: _____ (See back of last page for instructions)	7 List all personal property (tangible and intangible) included in selling price.
Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? 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-208(3)</u> Reason for exemption <u>Non-Judicial Foreclosure</u> DT Recording #: <u>7366</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.	Type of Document <u>TRUSTEE DEED</u> Date of Document <u>12/5/16</u> Gross Selling Price <u>\$38,990.00</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) <u>\$38,990.00</u> 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
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 Signature of Grantor or Grantor's Agent <u>Kyle Shorin</u> Name (print) <u>Kyle Shorin</u> Date & city of signing: <u>December 5, 2016, Seattle</u>	I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. Signature of Grantee or Grantee's Agent <u>Kyle Shorin</u> Name (print) <u>Kyle Shorin</u> Date & city of signing: <u>December 5, 2016, Seattle</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**

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CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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(See back of last page for instructions)

☐ Check box if partial sale of property

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

<b>1</b> SELLER GRANTOR	Name <u>Ricky J. Delp</u>	<b>2</b> BUYER GRANTEE	Name <u>Dee Lee Gibson</u>
	<u>Kristin M. Delp</u>		
	Mailing Address <u>P.O. Box 323</u>		Mailing Address <u>FBO 529 Dogwood Ln.</u>
	City/State/Zip <u>Pomeroy WA 99347</u>		City/State/Zip <u>Walla Walla, WA 99362</u>
	Phone No. (including area code) _____		Phone No. (including area code) <u>509-529-8598</u>

<b>3</b>	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property	List assessed value(s)		
	Name <u>Dee Lee Gibson</u>			10510400413300000 <input type="checkbox"/>	121,943.00
	Mailing Address <u>FBO 529 Dogwood Ln.</u>			<input type="checkbox"/>	
	City/State/Zip <u>Walla Walla, WA 99362</u>			<input type="checkbox"/>	
	Phone No. (including area code) <u>509-529-8598</u>	<input type="checkbox"/>			

**4** Street address of property: 372 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.

The land referred to herein is situated in the State of Washington, County of Garfield and described as follows: Lot 4 in Block 4 of Wilson's Addition to the City of Pomeroy.

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

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? ☐ ☒  
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? ☐ ☒  
Is this property receiving special valuation as historical property per chapter 84.26 RCW? ☐ ☒

If any answers are yes, complete as instructed below.

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

This land ☐ does ☒ does not qualify for continuance.

DEPUTY ASSESSOR \_\_\_\_\_ DATE \_\_\_\_\_

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

**(3) 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 (SWD)

Date of Document 12/06/16

Gross Selling Price \$	135,000.00
*Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	135,000.00
Excise Tax : State \$	1,728.00
Local \$	337.50
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	2,065.50
*State Technology Fee \$	5.00 5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	2,070.50

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>Ricky J Delp</u>	Signature of Grantee or Grantee's Agent <u>Dee Lee Gibson</u>
Name (print) <u>Ricky J. Delp</u>	Name (print) <u>Dee Lee Gibson</u>
Date & city of signing: <u>Dec 8, 2016 / Clarkston</u>	Date & city of signing: <u>12/8/2016 - Clarkston, WA</u>

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

**PAID**  
DEC 09 2016

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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PLEASE TYPE OR PRINT

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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>BENNIE W. KELLER II</u>  Mailing Address <u>PO Box 882</u> City/State/Zip <u>Pomeroy WA 99347</u> Phone No. (including area code) _____	2 BUYER GRANTEE	Name <u>MICHAEL E. KAUFMAN and MICHELLE L. KAUFMAN</u>  Mailing Address <u>PO Box 103</u> City/State/Zip <u>Pomeroy WA 99347</u> Phone No. (including area code) _____
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee Name _____ Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____	List all real and personal property tax parcel account numbers – check box if personal property <u>1-050-111-002-2740</u> <input checked="" type="checkbox"/> _____ _____ _____	
		List assessed value(s) _____ _____ _____	

4 Street address of property: 532 Columbia St.  
This property is located in Pomeroy  
☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.  
Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)  
The East 50 feet of Lot 2 and the West 10 feet of Lot 3 in Block 11 of the Original Town, now City of Pomeroy.  
SUBJECT TO a Property Agreement recorded October 23, 1990 as Garfield County Auditor's No. 321, which provides for the joint use of the driveway as it exists between this and property adjoining to the east.

5 Select Land Use Code(s): <u>11 - Household, single family units</u> enter any additional codes: _____ (See back of last page for instructions)	7 List all personal property (tangible and intangible) included in selling price.  If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) _____ Reason for exemption _____  Type of Document <u>Statutory Warranty Deed</u> Date of Document <u>Dec. 14, 2016</u>  Gross Selling Price \$ <u>100,000.00</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ <u>100,000.00</u> Excise Tax : State \$ <u>1,280.00</u> <u>0.0025</u> Local \$ <u>250.00</u> *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ <u>1,530.00</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ _____ Total Due \$ <u>1,535.00</u> CK  A MINIMUM OF \$10.00 IS DUE IN FEES AND/OR TAX *SEE INSTRUCTIONS
6 YES NO Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? <input type="checkbox"/> <input checked="" type="checkbox"/>  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 type="checkbox"/> <input checked="" type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.  DEPUTY ASSESSOR _____ DATE _____ (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE _____ PRINT NAME _____	

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

Signature of Grantor or Grantor's Agent <u>Bennie W Keller II</u> Name (print) <u>BENNIE W. KELLER II</u> Date & city of signing: <u>12-14-16 Pomeroy WA</u>	Signature of Grantee or Grantee's Agent <u>Michael E Kaufman</u> Name (print) <u>MICHAEL E. KAUFMAN and MICHELLE L. KAUFMAN</u> Date & city of signing: <u>Dec 14, 2016 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 (\$5,000.00) or by both imprisonment and fine (RCW 9A.20.020 (1C)).



MOBILE HOME  
REAL ESTATE EXCISE TAX AFFIDAVIT

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

Chapter 82.45 RCW  
Chapter 458-61A WAC

This form is your receipt when stamped  
by cashier.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT  
INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED  
OWNER

Name RIK & SANDY GEIGER  
Street PO BOX 501  
City POMEROY State WA Zip Code 99347

LOCATION OF  
MOBILE HOME

Name BRUCE SMETANA  
Street 49 ILLIA LANDING LANE  
City POMEROY State WA Zip Code 99347

NEW REGISTERED  
OWNER

Name BRUCE & ROSITA SMETANA  
Street 1302 BUSH RD / PO BOX 156  
City COLTON State WA Zip Code 99113

LEGAL OWNER

Name BRUCE SMETANA  
Street 1302 BUSH RD / PO BOX 156  
City COLTON State WA Zip Code 99113

PERSONAL PROPERTY  
PARCEL or ACCOUNT NO. 5-000-00-000-0116  
LIST ASSESSED VALUE(S): \$

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

MAKE	YEAR	MODEL	SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
<u>River</u>	<u>1999</u>		<u>14x70</u>	<u>11826399</u>	

Date of Sale \_\_\_\_\_  
Taxable Sale Price.....\$ 8,000.00  
Excise Tax: State.....\$ 102.40  
Local.....\$ 20.00  
Delinquent Interest: State.....\$  
Local.....\$  
Delinquent Penalty.....\$  
Subtotal.....\$ 122.40  
State Technology Fee.....\$ 5.00  
Affidavit Processing Fee.....\$  
Total Due.....\$ 127.40 CK  
If exemption claimed, WAC number & title:  
WAC No. (Sec/Sub) \_\_\_\_\_  
WAC Title \_\_\_\_\_  
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.

TREASURER'S CERTIFICATE  
I hereby certify that property taxes due Garfield  
County on the mobile home described hereon have been paid to and  
including the year 2016  
12-16-16 Teresa Smetana  
Date County Treasurer or Deputy

AFFIDAVIT

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

Signature of  
Grantor/Agent [Signature]

Name (print) Rick Geiger

Date and Place of Signing: 12/16/16 Courthouse

Signature of  
Grantee/Agent [Signature]

Name (print) BRUCE SMETANA

Date & Place of Signing: 12.16.2016 Pomeroy WA

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

THIS SPACE - TREASURER'S USE ONLY

**PAID**  
DEC 16 2016

COUNTY TREASURER

2881 TS

KAREN ROOSEVELT  
GARFIELD COUNTY TREASURER

**REAL ESTATE EXCISE TAX AFFIDAVIT**

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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(See back of last page for instructions)

**2882**

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☐ Check box if partial sale of property

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

<b>1</b> SELLER GRANTOR	Name <u>Lawrence Scott Smith and Karne Elaine Smith, Co-Trustees of the Smith Family Trust, a Revocable Living Trust</u>	<b>2</b> BUYER GRANTEE	Name <u>Dan and Sandy Wilson, LLC, a Washington limited liability company</u>	
	Mailing Address <u>156 Sweeney Gulch Road</u>		Mailing Address <u>638 Bryden Ave.</u>	
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Lewiston, ID 83501</u>	
	Phone No. (including area code) _____		Phone No. (including area code) _____	
<b>3</b> Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property		List assessed value(s)
Name _____		1-050-07-009-2190 <input type="checkbox"/>		\$422,78.00
Mailing Address _____		<input type="checkbox"/>		_____
City/State/Zip _____		<input type="checkbox"/>		_____
Phone No. (including area code) _____		<input type="checkbox"/>		_____

**4** Street address of property: 813 1/2 Columbia Street, Pomeroy, WA 99347

This property is located in Garfield

☐ Check box if any of the listed parcels are being segregated from a larger parcel.

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

Lot 9 and the South 34 feet 3 inches of the East 11 feet 10 inches of Lot 10, in Block 7 of the Original Town, now City of Pomeroy, including the East side of a party wall situated on a portion of the West boundary of said South 34 feet 3 inches of the East 11 feet 10 inches of Lot 10.

<b>5</b> Select Land Use Code(s): <u>65 - Professional services (medical, dental, etc.)</u> enter any additional codes: _____ (See back of last page for instructions)	<b>7</b> 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) _____ Reason for exemption _____
<b>6</b> 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 type="checkbox"/> <input checked="" type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> If any answers are yes, complete as instructed below. <b>(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)</b> NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, <b>you must sign on (3) below.</b> 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</u> Date of Document <u>12/21/16</u> Gross Selling Price \$ <u>75,000.00</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ <u>75,000.00</u> Excise Tax : State \$ <u>960.00</u> <u>0.0025</u> Local \$ <u>187.50</u> *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ <u>1,147.50</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ _____ Total Due \$ <u>1,152.50</u> <b>CK</b>
DEPUTY ASSESSOR _____ DATE _____ <b>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)</b> NEW OWNER(S): To continue special valuation as historic property, <b>sign (3) below.</b> 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. <b>(3) OWNER(S) SIGNATURE</b> _____ PRINT NAME _____	<b>A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX</b> *SEE INSTRUCTIONS

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

Signature of Grantor or Grantor's Agent <u><i>Lawrence Scott Smith</i></u>	Signature of Grantee or Grantee's Agent <u><i>Danny R. Wilson</i></u>
Name (print) <u>Lawrence Scott Smith or Karen Elaine Smith, Trustees</u>	Name (print) <u>Danny R. Wilson or Sandy Wilson, Member(s)</u>
Date & city of signing: <u>12/21/2016- Lewiston, ID</u>	Date & city of signing: <u>12/21/2016- Lewiston, ID</u>

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