

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>David E Lytic</u>	2 BUYER GRANTEE	Name <u>DANIEL LYMAN & TEENA LYMAN</u>
	Mailing Address <u>603 16TH ST App. # 2</u>		Mailing Address <u>PO Box 772</u>
	City/State/Zip <u>Lewiston ID 83501</u>		City/State/Zip <u>Pomeroy WA 99347</u>
	Phone No. (including area code) <u>208-553-2275</u>		Phone No. (including area code) <u>(509) 843-7152</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>10501900632800000</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: 290 SOUTH 7TH STREET

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)
LOT 6, Block 19 Original Town

5 Select Land Use Code(s):
11

enter any additional codes: _____

(See back of last page for instructions)

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

6 YES NO

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

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

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

If any answers are yes, complete as instructed below.

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

This land ☐ does ☐ does not qualify for continuance.

DEPUTY ASSESSOR _____ DATE _____

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

(3) OWNER(S) SIGNATURE

PRINT NAME _____

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

If claiming an exemption, list WAC number and reason for exemption:
WAC No. (Section/Subsection) 458-61A-201 3
Reason for exemption Establish / Separate Comm. Property / Gift

Type of Document QUIT CLAIM DEED

Date of Document 7-29-15

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 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 _____

Name (print) David E Lytic

Date & city of signing: 7-29-2015 Pomeroy

Signature of Grantee or Grantee's Agent Daniel Lyman

Name (print) DANIEL J LYMAN

Date & city of signing: 7-29-15 POMEROY

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

PAID
JUL 29 2015

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER

COUNTY TREASURER

THE

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

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

AUDIT: Information you provide on this form is subject to audit by the Department of Revenue. In the event of an audit, it is the taxpayers' responsibility to provide documentations 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:** Attorney, escrow agent, title company agent, or title insurance company 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.

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

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) towards the equity. Any payment towards equity is taxable.
- ☐ Grantee (buyer) will make payments on 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) towards the equity. Total of debt relief and equity payment are taxable.

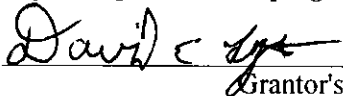
B: Gifts without consideration

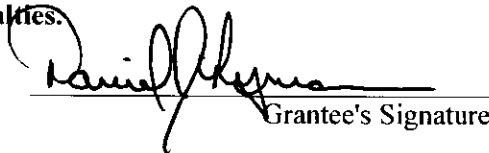
- ☐ There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
- ☐ Grantor (seller) has made and will continue to make 100% of payments on total debt of _____ and has not received any consideration towards equity. No tax is due.
- ☒ Grantee (buyer) has made and will continue to make 100% of payments on existing debt 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 existing debt before and after the transfer. Grantee (buyer) has not paid grantor (seller) any consideration towards equity. No tax is due.

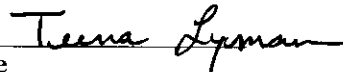
Has there been or will there be a refinance of the debt? ☐ YES ☐ NO

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

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


Grantor's Signature


Grantee's Signature


Teena Lyman

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 458-61A213.

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>Steve W. Nissen</u>	2 BUYER GRANTEE	Name <u>Brian Mabry</u>
	<u>Suzette Nissen</u>		
	Mailing Address <u>TBD 34071 Sellen Lane</u>		Mailing Address <u>963 Pataha St. PO Box 143</u>
	City/State/Zip <u>Lenore ID 83541</u>		City/State/Zip <u>Pomeroy WA 99347</u>
	Phone No. (including area code)		Phone No. (including area code)
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property
	Name <u>Brian Mabry</u>		1050150082360000 <input type="checkbox"/>
	Mailing Address <u>963 Pataha St. PO Box 143</u>		<input type="checkbox"/>
	City/State/Zip <u>Pomeroy WA 99347</u>		<input type="checkbox"/>
	Phone No. (including area code)		<input type="checkbox"/>
			List assessed value(s) 87,315.00

4 Street address of property: 963 Pataha 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: The South 78 feet of the West half of Lot 7, and the East 41 feet of Lot 8 EXCEPT the North 42 feet of the East 10 feet thereof, in Block 15 of the Original Town, now City, or 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) _____ Reason for exemption _____
6	Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input checked="" type="checkbox"/> does not qualify for continuance. _____ DEPUTY ASSESSOR DATE (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE _____ PRINT NAME		Type of Document <u>Statutory Warranty Deed (SWD)</u> Date of Document <u>07/23/15</u> Gross Selling Price \$ <u>97,500.00</u> *Personal Property (deduct) \$ <u>0.00</u> Exemption Claimed (deduct) \$ <u>0.00</u> Taxable Selling Price \$ <u>97,500.00</u> Excise Tax : State \$ <u>1,248.00</u> Local \$ <u>243.75</u> *Delinquent Interest: State \$ <u>0.00</u> Local \$ <u>0.00</u> *Delinquent Penalty \$ <u>0.00</u> Subtotal \$ <u>1,491.75</u> *State Technology Fee \$ <u>5.00</u> 5.00 *Affidavit Processing Fee \$ <u>0.00</u> Total Due \$ <u>1,496.75</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>Steve W. Nissen</u>	Signature of Grantee or Grantee's Agent <u>Brian Mabry</u>
Name (print) <u>Steve W. Nissen</u>	Name (print) <u>Brian Mabry</u>
Date & city of signing: <u>7/24/15 CLARKSTON</u>	Date & city of signing: <u>7/30/2015 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

JUL 30 2015

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER



REAL ESTATE EXCISE TAX AFFIDAVIT

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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>William C. Stringfellow (deceased and Lee Ann Stringfellow)</u>	2 BUYER GRANTEE	Name <u>Medardo Garza Jr</u>
	Mailing Address <u>4514 W Hood Ave</u>		Mailing Address <u>640 Hawthorn Rd</u>
	City/State/Zip <u>Kennewick WA99336</u>		City/State/Zip <u>Pasco, WA 99301</u>
	Phone No. (including area code) _____		Phone No. (including area code) <u>(509) 266-4455</u>
3 Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		4 List all real and personal property tax parcel account numbers – check box if personal property	
Name <u>Medardo Garza Jr.</u>		2-010-42-034-4055-0000 <input type="checkbox"/>	
Mailing Address _____		<input type="checkbox"/>	
City/State/Zip _____		<input type="checkbox"/>	
Phone No. (including area code) _____		<input type="checkbox"/>	
		List assessed value(s) <u>\$12,540</u>	

5
Street address of property: Allan Land

This property is located in Garfield

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

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

See attached

5 Select Land Use Code(s): <u>19 - Vacation and cabin</u> enter any additional codes: _____ (See back of last page for instructions)	6 List all personal property (tangible and intangible) included in selling price. N/A
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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) _____ Reason for exemption _____
6 Is this property designated as forest land per chapter 84.33 RCW? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34? <input checked="" type="checkbox"/> YES <input 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.	Type of Document <u>Statutory Warranty Deed</u> Date of Document <u>7-27-15</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. This land <input type="checkbox"/> does <input checked="" type="checkbox"/> does not qualify for continuance. <u>Kosmina Gilbert</u> <u>7/31/15</u> DEPUTY ASSESSOR DATE	Gross Selling Price \$ <u>11,000.00</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ <u>11,000.00</u> Excise Tax : State \$ <u>140.80</u> <u>0.0025</u> Local \$ <u>27.50</u> *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ <u>168.30</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ _____ Total Due \$ <u>173.30</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.	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
(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 Lee Ann Stringfellow Signature of Grantee or Grantee's Agent Medardo Garza Jr

Name (print) Lee Ann Stringfellow Name (print) Medardo Garza Jr.

Date & city of signing: 7/27/15 Kennewick, WA. Date & city of signing: 7/27/15 Kennewick, WA

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

PAID
JUL 31 2015

2676

KA

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER

PLEASE RETURN TO

MEDARDO GARZA JR

690 HAWORTH RD

PASCO WA 99301

STATUTORY WARRANTY DEED

THE GRANTOR, LEE ANN STRINGFELLOW, a single woman, for and in consideration of Ten Dollars and other good and valuable consideration, in hand paid, convey and warrant to MEDARDO GARZA JR., a single man, the following described real estate situated in the County of Garfield, State of Washington :

The West half of the following described property:

The South-west quarter of the Southeast quarter of the Southeast quarter of the Southeast quarter in Section 34, Township 10 North, Range 42 East, W.M.

TOGETHER WITH AND SUBJECT TO A permanent non-exclusive easement for ingress, egress and utilities 30 feet in width over all existing dirt roads reasonably necessary for access to this and other parcels being sold by the sellers shall be reserved, and where no road exists sellers shall have the right to construct one except that where terrain permits said road shall be located on property lines.

TAX PARCEL #: 2-010-42-034-4055-0000

DATED THIS 27th day of July, 2015.


LEE ANN STRINGFELLOW

2677



REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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(See back of last page for instructions)

☐ Check box if partial sale of property

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

1 SELLER GRANTOR	Name	Thomas H. Ruchert	2 BUYER GRANTEE	Name	Greg Vendeland
		Linda Renee Ruchert			Marlana Vendeland
	Mailing Address	PO PO Box 162			PO 836 Columbia St.
	City/State/Zip	Pomeroy WA 99347			Pomeroy WA 99347
	Phone No. (including area code)	509-843-3955		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: Greg Vendeland Marlana Vendeland	10501400224200000 <input type="checkbox"/>	154,208.00
	Mailing Address: PO 836 Columbia St.	<input type="checkbox"/>	
	City/State/Zip: Pomeroy WA 99347	<input type="checkbox"/>	
	Phone No. (including area code):	<input type="checkbox"/>	

4 Street address of property: 836 Columbia 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 2 and the West 20 feet of Lot 3 in Block 14 of the Original Town, now 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 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 (SWD)

Date of Document 07/16/15

Gross Selling Price \$	145,000.00
*Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	145,000.00
Excise Tax : State \$	1,856.00
Local \$	362.50
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	2,218.50
*State Technology Fee \$	5.00 5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	2,223.50

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

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

Signature of Grantor or Grantor's Agent		Signature of Grantee or Grantee's Agent	
Name (print)	Thomas H. Ruchert	Name (print)	Greg Vendeland Marlana Vendeland
Date & city of signing:	7-16-15 Clarkston, WA	Date & city of signing:	7/16/15 Clarkston WA

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

REV 84 0001a (6/26/14)

THIS SPACE TREASURER'S USE ONLY

COUNTY TREASURER

PAID
JUL 31 2015

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER

2677



REAL ESTATE EXCISE TAX AFFIDAVIT

PLEASE TYPE OR PRINT

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.

1 SELLER GRANTOR	Name <u>Dixon Land, LLC by John Dixon</u>	2 BUYER GRANTEE	Name <u>Jaclyn Kendall</u>
	Mailing Address <u>P.O. Box 399</u>		Mailing Address <u>129 Washboard Rd</u>
	City/State/Zip <u>Pomeroy WA 99347</u>		City/State/Zip <u>Pomeroy WA 99347</u>
	Phone No. (including area code) <u>509-843-1464</u>		Phone No. (including area code) <u>509-566-7009</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>Jaclyn Kendall</u>		10703102111400000 <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: 882 High Street, Pomeroy, WA

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.

see attached legal description

5 Select Land Use Code(s):
11 Household, single family units

enter any additional codes: _____

(See back of last page for instructions)

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? ☐ 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 (SWD)Date of Document 07/27/15

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

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

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

Signature of Dixon Land LLC
Grantor or Grantor's Agent John Dixon
Name (print) Dixon Land, LLC by John Dixon
Date & city of signing: 7-27-15

Signature of Jessica Wolf POA
Grantee or Grantee's Agent Jaclyn Kendall
Name (print) Jessica Wolf POA
Date & city of signing: 7-30-15 Pomeroy

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

REV 84 0001a (6/26/14)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

PAID
JUL 31 2015
KAREN ROOSEVELT
GARFIELD COUNTY TREASURER

Order No. GA-5574

SCHEDULE C

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

That part of the Southeast quarter of Section 31, Township 12 North, Range 42 E.W.M., more particularly described as follows:

Commencing at the intersection of High Street and 8th Street in the City of Pomeroy, thence easterly 235 feet along the centerline of said High Street, thence 90° southerly 40 feet to the True Point of Beginning; thence 90° easterly 100 feet and paralleling said High Street; thence 90° southerly 50 feet to the Northwest corner of Lot 3 in Block 8 of Potter's Addition; thence 82°32' westerly 100.7 feet; thence 97°22' northerly 62.9 feet to the place of beginning.

REAL ESTATE EXCISE TAX AFFIDAVIT

PLEASE TYPE OR PRINT

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.

SELLER GRANTOR	1 Name <u>Lorraine Magnussen, personal representative, Estate of Dorothy Hall, deceased</u>	BUYER GRANTEE	2 Name <u>Lorraine Magnussen</u>
	Mailing Address <u>1900 Valleyview Drive</u>		Mailing Address <u>1900 Valleyview Drive</u>
	City/State/Zip <u>Clarkston, Washington 99403</u>		City/State/Zip <u>Clarkston, Washington 99403</u>
	Phone No. (including area code) <u>(509) 552-0164</u>		Phone No. (including area code) <u>(509) 552-0164</u>
3 Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee Name _____ Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____		List all real and personal property tax parcel account numbers – check box if personal property <u>1-052-14-009-2330</u> <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/>	
		List assessed value(s) <u>\$58,921.00</u> _____ _____ _____	

4 Street address of property: 220 12th Street, Pomeroy, Washington 99347
 This property is located in Pomeroy
☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.
 Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)
Lot 9 in Block 14 of Pomeroy's Addition to the City of Pomeroy

<p>5 Select Land Use Code(s): <u>11 - Household, single family units</u> enter any additional codes: _____ (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)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/></p> <p>6</p> <p>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"/></p> <p>If any answers are yes, complete as instructed below.</p> <p>(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.</p> <p>This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.</p> <p>DEPUTY ASSESSOR _____ DATE _____</p> <p>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.</p> <p>(3) OWNER(S) SIGNATURE _____ PRINT NAME _____</p>	<p>List all personal property (tangible and intangible) included in selling price. <u>None</u></p> <p>If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>658-61A-202(1)</u> Reason for exemption _____ <u>Devise of Property to Grantee/Devisee from Personal Representative of Estate</u></p> <p>Type of Document <u>Letters Testamentary / PR Deed</u> Date of Document <u>7/25/11 / 7-30-15</u></p> <table> <tr> <td>Gross Selling Price \$</td> <td>58,921.00</td> </tr> <tr> <td>*Personal Property (deduct) \$</td> <td></td> </tr> <tr> <td>Exemption Claimed (deduct) \$</td> <td>58,921.00</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></td> </tr> <tr> <td>Local \$</td> <td></td> </tr> <tr> <td>*Delinquent Penalty \$</td> <td></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 0.00</td> </tr> <tr> <td>Total Due \$</td> <td>10.00</td> </tr> </table> <p>A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS</p>	Gross Selling Price \$	58,921.00	*Personal Property (deduct) \$		Exemption Claimed (deduct) \$	58,921.00	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 0.00	Total Due \$	10.00
Gross Selling Price \$	58,921.00																										
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Exemption Claimed (deduct) \$	58,921.00																										
Taxable Selling Price \$	0.00																										
Excise Tax : State \$	0.00																										
<u>0.0025</u> Local \$	0.00																										
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*Delinquent Penalty \$																											
Subtotal \$	0.00																										
*State Technology Fee \$	5.00																										
*Affidavit Processing Fee \$	5.00 0.00																										
Total Due \$	10.00																										

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

Signature of Grantor or Grantor's Agent <u>Lorraine Magnussen</u>	Signature of Grantee or Grantee's Agent <u>Lorraine Magnussen</u>
Name (print) <u>Lorraine Magnussen, P.R., Est. of Dorothy Hall</u>	Name (print) <u>Lorraine Magnussen</u>
Date & city of signing: <u>July 30, 2015 Lewiston, Idaho</u>	Date & city of signing: <u>July 30, 2015 Lewiston, Idaho</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.20.021 (1)(C)).

AUG 06 2015

KAREN ROOSEVELT

2679

TW5

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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2680

<p><input type="checkbox"/> Check box if partial sale of property</p> <p>1 Name <u>Cecil R. Morris</u></p> <p>Mailing Address _____</p> <p>City/State/Zip <u>Pomeroy, Wa. 99347</u></p> <p>Phone No. (including area code) <u>509-843-7031</u></p>	<p>If multiple owners, list percentage of ownership next to name.</p> <p>2 Name <u>Carolyn L. Morris</u></p> <p>Mailing Address <u>394 High St</u></p> <p>City/State/Zip <u>Pomeroy, Wa. 99347</u></p> <p>Phone No. (including area code) <u>509-843-7030</u></p>																
<p>3 Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee</p> <p>Name <u>Carolyn L. Morris</u></p> <p>Mailing Address _____</p> <p>City/State/Zip _____</p> <p>Phone No. (including area code) _____</p>	<p>List all real and personal property tax parcel account numbers – check box if personal property</p> <table style="width:100%;"> <tr> <td style="width:70%;"><u>458-61A-203</u></td> <td style="width:30%;"><input checked="" type="checkbox"/></td> </tr> <tr> <td><u>1-051-04-005-1340</u></td> <td><input type="checkbox"/></td> </tr> <tr> <td> </td> <td><input type="checkbox"/></td> </tr> <tr> <td> </td> <td><input type="checkbox"/></td> </tr> </table> <p>List assessed value(s)</p> <table style="width:100%;"> <tr> <td style="width:70%;"><u>74,500</u></td> <td style="width:30%;"></td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </table>	<u>458-61A-203</u>	<input checked="" type="checkbox"/>	<u>1-051-04-005-1340</u>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<u>74,500</u>							
<u>458-61A-203</u>	<input checked="" type="checkbox"/>																
<u>1-051-04-005-1340</u>	<input type="checkbox"/>																
	<input type="checkbox"/>																
	<input type="checkbox"/>																
<u>74,500</u>																	

4 Street address of property: 394 High St. Pomeroy, Wa. 99347

This property is located in ☐ unincorporated _____ 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)

Single family home
Wilson's add. Lot 5 + adj. Vac. St. Block 4

5 Select Land Use Code(s):
11
enter any additional codes: _____
(See back of last page for instructions)

Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)?	YES	NO	
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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

Carolyn Morris

PRINT NAME

Carolyn Morris

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

0

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

WAC No. (Section/Subsection) 458-61A-203(2)

Reason for exemption Fulfillment to a divorce

Court Doc. # 15-3-00005-6
Garfield County

Type of Document Quit Claim Deed

Date of Document 8-5-15

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 *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 [Signature]

Name (print) Cecil Morris

Date & city of signing: 7-31-2015

Signature of Grantee or Grantee's Agent Carolyn Morris

Name (print) Carolyn Morris

Date & city of signing: 7-31-15; Pomeroy

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

AUG 07 2015

REAL ESTATE EXCISE TAX AFFIDAVIT

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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>Mary Cook</u>	2 BUYER GRANTEE	Name <u>Tai Michelle Jensen</u> <u>N.</u>
	Mailing Address <u>1710 Main St.</u>		Mailing Address <u>1550 Main St. P.O. Box 992 bj</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 Name <u>Tai Michelle Jensen</u> Mailing Address <u>1550 Main St. P.O. Box 992 bj</u> City/State/Zip <u>Pomeroy WA 99347</u> Phone No. (including area code)	List all real and personal property tax parcel account numbers – check box if personal property <u>10530200310200000</u> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	List assessed value(s) <u>53,374.00</u>

4 Street address of property: 1550 Main 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: Lot 3 in Block 2 of Mulkey'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)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) _____ Reason for exemption _____ _____
6 Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input checked="" type="checkbox"/> does not qualify for continuance.	Type of Document <u>Statutory Warranty Deed (SWD)</u> Date of Document <u>08/07/15</u> Gross Selling Price \$ <u>54,000.00</u> *Personal Property (deduct) \$ <u>0.00</u> Exemption Claimed (deduct) \$ <u>0.00</u> Taxable Selling Price \$ <u>54,000.00</u> Excise Tax : State \$ <u>691.20</u> Local \$ <u>135.00</u> *Delinquent Interest: State \$ <u>0.00</u> Local \$ <u>0.00</u> *Delinquent Penalty \$ <u>0.00</u> Subtotal \$ <u>826.20</u> *State Technology Fee \$ <u>5.00</u> <u>5.00</u> *Affidavit Processing Fee \$ <u>0.00</u> Total Due \$ <u>831.20</u> <u>CKS</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>Mary Cook</u>	Signature of Grantee or Grantee's Agent <u>Tai Michelle Jensen</u>
Name (print) <u>Mary Cook</u>	Name (print) <u>Tai Michelle Jensen</u>
Date & city of signing: <u>8-7-15 Clarkston, WA.</u>	Date & city of signing: <u>8/7/2015 - 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
AUG 07 2015

THE

REAL ESTATE EXCISE TAX AFFIDAVIT

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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>Elaina D. Stevens</u>	2 BUYER GRANTEE	Name <u>Jason Taulbee</u>
	Mailing Address <u>3128 7th St. C</u>		Mailing Address <u>1834 Alder Ave.</u>
	City/State/Zip <u>Lewiston ID 83501</u>		City/State/Zip <u>Lewiston ID 83501</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>Jason Taulbee</u>		20104203520150000 <input type="checkbox"/>	
Mailing Address <u>1834 Alder Ave.</u>		20104203520250000 <input type="checkbox"/>	
City/State/Zip <u>Lewiston ID 83501</u>		20104203520350000 <input type="checkbox"/>	
Phone No. (including area code) _____		20104203520300000 <input type="checkbox"/>	
		List assessed value(s) <u>80,508.00</u>	

4 Street address of property: 710 & 734 Pataha Creek Rd. - 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.

See attached legal description.

5	Select Land Use Code(s): <u>12 Multiple family residence (2-4 Units)</u> enter any additional codes: _____ (See back of last page for instructions)	7	List all personal property (tangible and intangible) included in selling price. _____ _____ _____ _____
	Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) _____ Reason for exemption _____ _____	
6	Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input checked="" type="checkbox"/> does not qualify for continuance. <u>Keshia Gilbert</u> <u>8/14/15</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	Type of Document <u>Statutory Warranty Deed (SWD)</u> Date of Document <u>08/12/15</u> Gross Selling Price \$ <u>80,000.00</u> *Personal Property (deduct) \$ <u>0.00</u> Exemption Claimed (deduct) \$ <u>0.00</u> Taxable Selling Price \$ <u>80,000.00</u> Excise Tax : State \$ <u>1,024.00</u> Local \$ <u>200.00</u> *Delinquent Interest: State \$ <u>0.00</u> Local \$ <u>0.00</u> *Delinquent Penalty \$ <u>0.00</u> Subtotal \$ <u>1,224.00</u> *State Technology Fee \$ <u>5.00</u> <u>5.00</u> *Affidavit Processing Fee \$ <u>0.00</u> Total Due \$ <u>1,229.00</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>Elaina Stevens</u>	Signature of Grantee or Grantee's Agent <u>Jason Taulbee</u>
Name (print) <u>Elaina D. Stevens</u>	Name (print) <u>Jason Taulbee</u>
Date & city of signing: <u>8/13/2015 - Clarkston, WA</u>	Date & city of signing: <u>8/13/2015 - 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
AUG 14 2015

EXHIBIT "A"

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

In Township 10 North, Range 42 E.W.M.

That part of the South 330 feet of the North 660 feet of the Northwest quarter of Section 35, lying westerly of Pataha Creek.

The South 840 feet of the North 1500 feet of the Northwest quarter of said Section 35,

SUBJECT TO AND TOGETHER WITH a non-exclusive easement over and across existing roads on this and adjoining properties for ingress, egress, and utility purposes as described in document recorded as Garfield County Auditor's No. 87235.

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>Lynn R. Shawley, individually & as Trustee of the</u>	2 BUYER GRANTEE	Name <u>Derek J. Shawley & Tracie Shawley, husband and</u>
	<u>Charles James Shawley Test. Tr., Derek & Deron Shawley</u>		wife
	Mailing Address <u>430 High St</u>		Mailing Address _____
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip _____
	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 _____		2-010-43-017-2010: 2-010-42-019 <input type="checkbox"/>	
Mailing Address _____		-1000: 2-010-42-018-4000: 2-010- <input type="checkbox"/>	
City/State/Zip _____		42-020-2000: 2-010-42-008-3000 <input type="checkbox"/>	
Phone No. (including area code) _____		2-010-42-007-4000 <input type="checkbox"/>	
List assessed value(s) <u>510,596</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)
See Attached

5 Select Land Use Code(s): <u>83</u> 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. If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-201(b)(1)</u> Reason for exemption <u>gift</u> Type of Document <u>Statutory Warranty Deed</u> Date of Document <u>4-10-15</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>
<p>YES NO</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"/> <input checked="" type="checkbox"/></p> <p>6 YES NO</p> <p>Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/></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"/> <input type="checkbox"/></p> <p>Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/></p> <p>If any answers are yes, complete as instructed below.</p> <p>(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.</p> <p>This land <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.</p> <p><u>Koshia Grunert</u> <u>6/24/15</u> DEPUTY ASSESSOR DATE</p> <p>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.</p> <p>(3) OWNER(S) SIGNATURE <u>Derek J Shawley</u> <u>8-16-15</u> <u>Derek Shawley</u> PRINT NAME <u>Tracie Shawley</u> <u>8/13/15</u> <u>Tracie Shawley</u> PRINT NAME</p>	<p>A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS</p>

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

Signature of Grantor or Grantor's Agent <u>Lynn R Shawley</u>	Signature of Grantee or Grantee's Agent <u>Derek J Shawley</u>
Name (print) <u>Lynn R Shawley</u>	Name (print) <u>DEREK J SHAWLEY</u>
Date & city of signing: <u>5/14/15 Pomeroy WA</u>	Date & city of signing: <u>4-10-2015 Pomeroy, WA</u>

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

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.

Lynn R Shawley
Grantor's Signature
Lynn R Shawley
Grantor's Name (print)

5/14/15
Date

Derek J Shawley
Grantee's Signature
DEREK J SHAWLEY
Grantee's Name (print)

4-10-2015
Date

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

EXHIBIT A

Upper Place

Situated in the County of Garfield, State of Washington.

The Southeast quarter of the Southeast quarter (SE $\frac{1}{4}$ SE $\frac{1}{4}$), Section Seven (7) Township Ten (10) North, Range 42 E.W.M.

The Southwest quarter of the Southwest quarter (SW $\frac{1}{4}$ SW $\frac{1}{4}$), Section Eight (8), Township Ten (10) North, Range 42 E.W.M

TAX NO. 1 in Section Seventeen (17) Township Ten (10) North, Range 42 E.W.M. described as follows:

The Southwest quarter of Section Seventeen (17), Township Ten (10) North, Range 42, E.W.M. EXCEPT: That part of the Southwest quarter lying East of the County Road. ALSO EXCEPT: Commencing 42 rods and 7 feet East of Northwest corner of the Southwest quarter of Section Seventeen (17), Township Ten (10) North of Range 42 E.W.M., thence South 10 rods, thence East 16 rods, thence North 10 rods, thence West 16 rods to the place of beginning, containing one acre more or less.

TAX NO. 3 in Section Seventeen (17) Township Ten (10) North, Range 42 E.W.M. described as follows:

Commencing 42 rods and 7 feet East of Northwest corner of Southwest quarter of Section Seventeen (17), Township Ten (10) North of Range 42 E.W.M; thence South 10 rods, thence East 16 rods; thence North 10 rods; thence West 16 rods to the place of beginning, containing one acre more or less.

The South half of the Northwest quarter (S $\frac{1}{2}$ NW $\frac{1}{4}$) and the Northwest quarter of the Northwest quarter (NW $\frac{1}{4}$ NW $\frac{1}{4}$), all in Section Seventeen (17) Township Ten (10) North, Range 42 E.W.M. EXCEPT: That part of the West half of Section 17; more particularly described as follows: Commencing the Northwest corner of said Section 17; thence South 07°17'52" East 1901.42 feet to the True Point of Beginning; thence South 12°58'00" East 795.23 feet to a point on the centerline of Linville Ridge Road; thence North 88°12'00" East along said centerline 657.36 feet to the intersection of the Mountain Road; thence North 02°02'00" East along said centerline 187.99 feet to a point of curve; thence along said centerline around a curve to the left with a radius of 1300.00 feet for a distance of 498.79 feet; thence North 19°57'00" West along said centerline 248.27 feet; thence South 77°02'00" West 698.04 feet to the place of beginning. ALSO EXCEPT: public road rights of way.

TAX NO. 2 in Section Twenty (20), Township Ten (10) North, Range 42, E.W.M, described as follows:

The West half of the West half of the Northwest quarter of Section Twenty (20), Township Ten (10) North, Range 42 E.W.M.

The Southeast Quarter ($SE \frac{1}{4}$), the Southeast quarter of the Southwest quarter ($SE \frac{1}{4} SW \frac{1}{4}$) and the East half of the Northeast quarter ($E \frac{1}{2} NE \frac{1}{4}$), Section Eighteen (18), Township Ten (10) North, Range 42 E.W.M.

East half the of Northeast quarter ($E \frac{1}{2} NE \frac{1}{4}$), Section Nineteen (19), Township Ten (10) North, Range 42 E.W.M

Tax No. 2, Section Eighteen (18), Township Ten (10) North, Range 42 E.W.M. described as follows:

The Southwest quarter of the Northeast quarter of Section (18), Township Ten (10), Range 42 E.W.M. EXCEPT: Beginning at the Northwest corner of Southwest quarter of Northeast quarter of said Section Eighteen (18); thence south along the West line of said tract to the County Road; thence East along the line of the County Road, a distance of forty feet measured at a right angle; thence North, on a line parallel to and forty feet distant from said West line to the North line of said tract; Thence West on line forty feet to place of beginning, all being in Section (18), Township Ten (10), Range 42 E.W.M.

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>Lynn R. Shawley, individually & as Trustee of the</u> <u>Charles James Shawley Test. Tr., Derek & Deron Shawley</u>	2 BUYER GRANTEE	Name <u>Deron W. Shawley & Nicole Shawley, husband and</u> <u>wife</u>
	Mailing Address <u>430 High St</u>		Mailing Address _____
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip _____
	Phone No. (including area code) _____		Phone No. (including area code) _____
3 Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	
Name _____		<u>2-011-42-028-3000</u> <input type="checkbox"/>	
Mailing Address _____		<u>2-011-42-028-1000 1010</u> <input type="checkbox"/>	
City/State/Zip _____		_____ <input type="checkbox"/>	
Phone No. (including area code) _____		_____ <input type="checkbox"/>	
		List assessed value(s) <u>436,693</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)
See Attached

5 Select Land Use Code(s):
Select Land Use Codes _____
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.
Kristina Givertz 6/24/15
DEPUTY ASSESSOR DATE

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

(3) OWNER(S) SIGNATURE

PRINT NAME

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

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

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

Reason for exemption gift

Type of Document Statutory Warranty Deed

Date of Document 4-10-15

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 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>Lynn R Shawley</u>	Signature of Grantee or Grantee's Agent <u>Deron W Shawley</u>
Name (print) <u>Lynn R Shawley</u>	Name (print) <u>Deron Shawley</u>
Date & city of signing: <u>5/14/15 Pomeroy WA</u>	Date & city of signing: <u>5/1/15 Creston IA</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

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

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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>Lynn R. Shawley, individually & as Trustee of the Charles James Shawley Test. Tr., Derek & Deron Shawley</u> Mailing Address <u>430 High St</u> City/State/Zip <u>Pomeroy, WA 99347</u> Phone No. (including area code) _____	2 BUYER GRANTEE	Name <u>Deron W. Shawley & Nicole Shawley, husband and wife</u> Mailing Address _____ City/State/Zip _____ 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	List assessed value(s) <u>436,693</u>
		2-011-42-028-3000 <input type="checkbox"/> 2-011-42-028-1000 1D1D <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

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 _____
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 <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 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 84.33.130 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>Krona Gilbert</u> <u>6/24/15</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>Deron Shawley</u> <u>Nicole Shawley</u> PRINT NAME	Type of Document <u>Statutory Warranty Deed</u> Date of Document <u>4-10-15</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> A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS

8 Signature of Grantor or Grantor's Agent <u>Lynn R Shawley</u> Name (print) <u>Lynn R Shawley</u> Date & city of signing <u>5/14/15 Pomeroy WA</u>	I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. Signature of Grantee or Grantee's Agent <u>Deron W Shawley</u> Name (print) <u>Deron Shawley</u> Date & city of signing <u>5/1/15 Creston 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.20.020 (1C))

EXHIBIT A

Lower Place

Situated in the County of Garfield, State of Washington.

The Northeast Quarter, and the South one-half of the Southwest Quarter in Section 28, Township 11 North, Range 42 E.W.M.;

EXCEPT:

That part of the West half Northeast quarter of Section 28, Township 11 North, Range 42 East, W.M., Garfield County, Washington, more particularly described as follows:

Beginning at a point whose Northing is 407425.045 and whose Easting is 2382393.459, said point lying S 09°33'21" East, 40.56 feet from P.I. Station 202+13.10 on the centerline of Peola Road Reconstruction Project No. STPR-C121 (001), said point being the TRUE POINT OF BEGINNING;

Thence bearing North 86°03'52" East a distance of 44.38 feet;
Thence along a curve to the left, having a radius of 25.00 feet, a delta angle of 88°32'23";
and whose long chord bears South 41°47'41" West for a distance of 34.90 feet;
Thence bearing South 02°28'30" East a distance of 547.79 feet;
Thence bearing South 13°47'06" East a distance of 50.99 feet;
Thence bearing South 02°28'30" East a distance of 325.00 feet;
Thence bearing South 08°50'06" West a distance of 50.99 feet;
Thence bearing South 02°28'30" East a distance of 1325.00 feet;
Thence bearing South 13°47'06" East a distance of 25.50 feet;
Thence bearing South 02°28'30" East a distance of 200.00 feet;
Thence bearing South 08°50'06" West a distance of 25.50 feet;
Thence bearing South 02°28'30" East a distance of 72.64 feet;
Thence bearing South 86°54'28" West a distance of 20.00 feet;
Thence bearing North 02°28'30" West a distance of 2644.51 feet to the TRUE POINT OF BEGINNING

Said parcel containing 1.33 acres more or less

The Northwest Quarter of the Southwest Quarter in Section 28, Township 11 North, Range 42 E.W.M.

The Northeast Quarter of the Southwest Quarter of Section 28, Township 11 North, Range 42 E.W.M., EXCEPT described as follows: Commencing at the Northeast Corner of the Northwest Quarter of said Section 28; thence South along the East lines of said Northwest Quarter and Southwest Quarter, a distance of 2958.67 feet, thence West a distance of 84.37 feet to a point on the West right-of-way line of State Highway 128, said point being the True Point of Beginning; thence South 89°03' West, a distance of 185.24 feet; thence North 2°59'25" West, a distance of

168.26 feet; thence south $89^{\circ}46'48''$ East, a distance of 166.39 feet; thence North $21^{\circ}55'52''$ East, a distance of 87.71 feet to a point on the West right-of-way line of State Highway No. 128; thence South $1^{\circ}12'07''$ West along said right-of-way line, a distance 245.74 feet to the place of beginning.

EXCEPT public road rights of way.

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.

Lynn R Shawley
Grantor's Signature
Lynn R Shawley
Grantor's Name (print)

5/15/15
Date

Deron W Shawley
Grantee's Signature
Deron W Shawley
Grantee's Name (print)

5/1/15
Date

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