

# 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>Tom D. Keatts, Personal Representative of the Estate</u> <u>of Neal Keatts, deceased</u>	2 BUYER GRANTEE	Name <u>Tom D. Keatts, Trustee of Neal Keatts Trust "B"</u>
	Mailing Address <u>358 Gould City Mayview Road</u>		Mailing Address <u>358 Gould City Mayview Road</u>
	City/State/Zip <u>Pomeroy WA 99347</u>		City/State/Zip <u>Pomeroy WA 99347</u>
	Phone No. (including area code) <u>(208) 791-7724</u>		Phone No. (including area code) <u>(208) 791-7724</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 _____	See attached <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>1,597,585</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 Exhibit "A" attached hereto

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.
	YES NO Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? <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? <input checked="" type="checkbox"/> <input type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>Kesia Vordermeegen</u> <u>2/27/12</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>Tom D. Keatts</u> PRINT NAME <u>Tom D. Keatts</u>		If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-202</u> Reason for exemption <u>Inheritance</u> Type of Document <u>Warranty Deed</u> Date of Document <u>2-23-2012</u> 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 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>Tom D. Keatts</u>	Signature of Grantee or Grantee's Agent <u>Tom D. Keatts</u>
Name (print) <u>Tom D. Keatts, Personal Representative</u>	Name (print) <u>Tom D. Keatts, Trustee</u>
Date & city of signing: <u>Lewiston ID 2-23-12</u>	Date & city of signing: <u>Lewiston ID 2-23-12</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 both imprisonment and fine (RCW 9A.20.020 (1C)).

Parcel Numbers  
Garfield County, Washington  
Neal Keatts

2 012 42 014 3001 0000  
2 012 42 015 3000 0000  
2 012 42 015 4001 0000  
2 012 42 021 1000 0000  
2 012 42 022 1001 0000  
2 012 42 022 3000 0000  
2 012 42 022 3000 0000  
2 012 42 023 1001 0000  
2 012 42 027 2000 0000  
2 012 42 028 1000 0000  
1 050 16 001 2930 0000

EXHIBIT "A"

SITUATE IN THE COUNTY OF GARFIELD, STATE OF WASHINGTON, to-wit:

The following described real property located in Garfield County, State of Washington, to-wit:

Lot 1, W. 17 feet of Lot 2, Block 16, of the original Town of Pomeroy, Washington according to the Recorded plat thereof.

The following described parcels all of which are in Township 12 North Range 42, E. W. M. in Garfield County, Washington:

The South Half of the Southwest Quarter of Section 14;

All of the Southwest Quarter of Section 15, EXCEPT That part of the Northeast Quarter of the Southwest Quarter which lies Northeast of the County road;

The East half and the Southeast Quarter of the Southwest Quarter of Section 21;

All of Section 22;

The West half, the North half of the Northeast Quarter; The Southwest Quarter of the Northeast Quarter, and the Northwest Quarter of the Southeast Quarter of Section 23;

The Northwest Quarter of Section 27;

The North Half of the Northeast Quarter, and all that part of the Northeast Quarter of the Northwest Quarter, lying East of the County road in Section 28.

FILED

MAR 08 2010

COUNTY CLERK  
GARFIELD COUNTY, WASH.

## SUPERIOR COURT OF WASHINGTON FOR GARFIELD COUNTY

In re the Estate of:

NEIL KEATTS

Deceased.

No. 10-4-00005-9

LETTERS TESTAMENTARY

WHEREAS, the Last Will of the above named decedent having been proven and recorded in this Court on March 8<sup>th</sup>, 2010.

NOW THEREFORE, know all men by these presents: That TOM D. KEATTS is hereby appointed and qualified as Personal Representative of said estate, and that we do hereby authorize the above named to execute said Will according to law.

DATED this 8<sup>th</sup> day of March, 2010.

  
Superior Court ClerkLETTERS TESTAMENTARY  
PAGE 1

Kerry A. Wagner, WSBA # 32626  
Cox & Wagner, PLLC.  
ATTORNEYS AT LAW  
P.O. Box 446  
Lewiston, ID 83501  
208-743-1234 • 208-743-1266(fax)

## CERTIFICATE

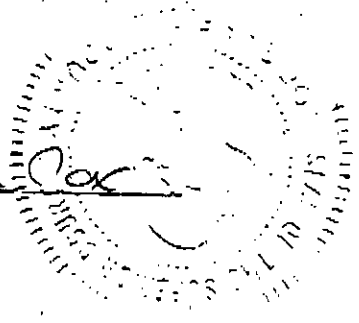
I, Terrilie Cox, Clerk of the Garfield County Superior Court, certify that the above and foregoing is a true and correct copy of the Letters Testamentary in the above-named case and were entered on March 8<sup>th</sup>, 2010.

I further certify that these Letters are now in full force and effect.

DATED this 8<sup>th</sup> day March, 2010.

Clerk of the Superior Court

By Terrilie Cox  
Clerk/Deputy



LETTERS TESTAMENTARY  
PAGE 2

Kerry A. Wagner, WSBA # 32626  
Cox & Wagner, PLLC.  
ATTORNEYS AT LAW  
P.O. Box 446  
Lewiston, ID 83501  
208-743-1234 - 208-743-1266(fax)

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	RICHARD ALLEN ELLISON		
	LYNDA SUE ELLISON		
Street	2702 VILLARD ST		
City	State	Zip Code	
POMEROY	WA	99347	

LOCATION OF  
MOBILE HOME

Name			
Street	254 23rd St		
City	State	Zip Code	
Pomeroy	WA	99347	

NEW REGISTERED  
OWNER

Name	CONSTANCE MERLA ROMANISHAW		
	254 23rd St.		
Street			
City	State	Zip Code	
POMEROY	WA	99347	

LEGAL OWNER

Name			
Street			
City	State	Zip Code	

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

REAL PROPERTY  
PARCEL or ACCOUNT NO. 1-054-69-005-2060  
LIST ASSESSED VALUE(S): \$ \_\_\_\_\_

MAKE	YEAR	MODEL	SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
MARLETTE	1966		HT10/55	H 255 CD60730	

Date of Sale	2/15/2012	
Taxable Sale 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
If exemption claimed, WAC number & title:		
WAC No. (Sec/Sub)	458-61A - 217	
WAC Title	RECORD REF TO 2161	
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.		

**AFFIDAVIT**

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

Signature of Richard A. Ellison  
Grantor/Agent Lynda Sue Ellison

Name (print) Richard A. Ellison

Date and Place of Signing Lynda Sue Ellison

2-27-12 home

Signature of Constance Merla Romanishaw  
Grantee/Agent

Name (print) Constance Merla Romanishaw

Date & Place of Signing: 2/27/2012 Constance

**TREASURER'S CERTIFICATE**

I hereby certify that property taxes due Garfield County  
County on the mobile home described hereon have been paid to and  
including the year 2012

2-28-12 Treasurer's Office  
Date County Treasurer or Deputy

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

THIS SPACE TREASURER'S USE ONLY

**PAID**

FEB 28 2012

KAREN ROOSEVELT  
GARFIELD COUNTY TREASURER

COUNTY TREASURER

2165


TUE

Vehicle Report of Sale

The seller must release interest in the vehicle by signing the Vehicle Certificate of Ownership (Title) below and giving it to the buyer. The seller must complete this Report of Sale and file it with the Department of Licensing within 5 business days of the sale. Filing may protect the seller from civil liability if the buyer does not transfer ownership. File free at [dol.wa.gov](http://dol.wa.gov) or at a vehicle licensing office for a fee.

License number <b>8015366</b>	Vehicle identification number (VIN) <b>H255CD60730</b>	Year <b>1966</b>	Make <b>MARLE</b>	Model	Certificate number <b>1121409702</b>
Complete address of seller/transferor			Complete address of purchaser/transferee		
City, State, ZIP code			City, State, ZIP code		
Date vehicle sold	Today's date	Sale price	Purchaser/Transferee driver license number (if available)		
Name of seller/transferor (current registered owner)			Name of purchaser/transferee		

The buyer must apply for a new Certificate of Ownership (Title) within 15 calendar days of acquiring the vehicle to avoid a penalty fee. Take the signed title, complete a Vehicle Certificate of Ownership (Title) Application, and pay the appropriate fees and taxes at any vehicle licensing office.



STATE OF WASHINGTON

**Vehicle Certificate of Ownership (Title)**

Certificate Number  
**1121409702**


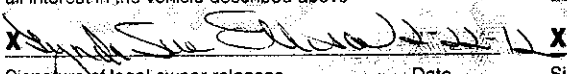
License number <b>8015366</b>	Vehicle identification number (VIN) <b>H255CD60730</b>	Year <b>1966</b>	Make <b>MARLE</b>	Model	Style	Series/Body <b>HT10/55</b>
Date issued <b>08/02/2011</b>	Odometer miles <b>0000000</b>	Odometer status <b>E</b>	Fleet number	Equipment number	Fuel type	
Use class <b>MOB</b>	Scale weight <b>00000</b>	Gross weight	Vehicle color	Prior title state <b>WA</b>	Prior title number <b>9115803604</b>	
Comments <b>2500-2011</b>						
Brands						

Sale price \$ 2,000.00

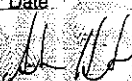
Date of sale 7-22-12

Legal owner: To release your interest, sign below, then give this title to the registered owner/transferee or send it to a vehicle licensing office with the proper fee. You may be liable to the registered owner/transferee for penalties if you do not release interest within 10 days after proper demand.

Legal owner <b>ELLISON, RICHARD ALLEN</b> <b>ELLISON, LYNDIA SUE</b> <b>2702 VILLARD STREET</b> <b>POMEROY, WA 99347</b>	Registered owner <b>SAME AS LEGAL OWNER</b>
--	--

 Signature of legal owner releases all interest in the vehicle described above	Date <u>7-22-12</u>	 Signature of registered owner releases all interest in the vehicle described above	Date <u>7-22-12</u>
---	------------------------	--	------------------------

I certify that the records of the Department of Licensing show the persons named hereon as registered owners and legal owners of the vehicle described.

  
Director, Department of Licensing

Federal regulation and state law requires you to state the mileage in connection with the transfer of ownership. Failure to complete this odometer statement or providing a false statement may result in fines and/or imprisonment.

I certify, to the best of my knowledge, the odometer reading is: ☒ (no tenths) Transfer date 7/22/12

This reading is (check one): ☐ the actual mileage of the vehicle ☐ in excess of its mechanic limits ☐ not the actual mileage.

Signature of transferee/buyer <b>X</b>	Signature of transferor/seller <b>X</b>
PRINTED name of transferee/buyer	PRINTED name of transferor/seller
Address of transferee/buyer	Address of transferor/seller

Assignment by registered owner

Keep in a safe place. Any alteration or erasure voids this title.

REAL ESTATE PURCHASE AND SALE AGREEMENT (Residential)  
(WITH EARNEST MONEY PROVISION)  
THIS IS A LEGALLY BINDING CONTRACT. READ BOTH FRONT AND BACK CAREFULLY BEFORE SIGNING.

The undersigned Purchaser Constance Merla Foster Married - sole & separate State of Washington 2-14-12.  
and the undersigned Seller agree to sell, on the following terms, the real estate commonly known as \_\_\_\_\_  
Street in the City of Pomeroy Garfield County, State of Washington, legally described as (full and complete  
legal description must be inserted prior to execution by parties): 254 23rd Street with 2 lots  
lots 4 & 5 Block 69 Depot Add  
And 1906 Thirty Three Thousand and 00

1. PURCHASE PRICE. The total purchase price is Dollars (\$ 33,000.00 ), payable as follows: Cash at closing  
includes 1966 marlette mobile home to be transferred outside of escrow

2. FINANCING. The offer ☒ is ☐ is not, conditioned upon Purchaser obtaining a purchase loan. If it is, this agreement shall be null and void unless on or before \_\_\_\_\_, Purchaser obtains Lender's approval for a ☐ conventional ☐ FHA ☐ VA loan of not less than \$ \_\_\_\_\_, payable over not less than \_\_\_\_\_ years. (IF FHA OR VA ARE CHECKED, THE FHA/VA PROVISIONS ON THE REVERSE SIDE HEREOF ARE PART OF THIS AGREEMENT.) Purchaser agrees to pay the credit report and appraisal charges.

3. CONTINGENCIES. This agreement is conditioned on: ☐ sale of Purchaser's present home at \_\_\_\_\_ St., on or before \_\_\_\_\_, ☐ other: \_\_\_\_\_

4. CONDITION OF TITLE. Title to the property is to be free of all encumbrances or defects, except as noted in paragraph 5 below, and except for: \_\_\_\_\_ Rights reserved in federal patents or state deeds; building or use restrictions general to the area, other than platting and subdivision requirements; utility easements; other easements not inconsistent with Purchaser's intended use; and reserved oil and/or mineral rights; shall not be deemed encumbrances or defects. Encumbrances to be discharged by Seller shall be paid from the purchase money at the date of closing, including any lienable association or condominium dues, charges or assessments.

5. UTILITIES. Seller warrants that the property is connected to a: ☒ public water main ☐ well ☒ public sewer main ☐ septic tank ☐ None of the foregoing. (IF WELL OR SEPTIC TANK ARE CHECKED, THE WELL OR SEPTIC TANK PROVISIONS ON THE REVERSE SIDE HEREOF ARE PART OF THIS AGREEMENT.)

6. LEASED FIXTURES AND CONSTRUCTION. THE FOLLOWING FIXTURES ARE LEASED N/A ☐ gas conversion burner ☐ hot water heater ☐ \_\_\_\_\_ These leased fixtures are included in the sale and the SELLER AGREES TO ACQUIRE TITLE TO THE SAME PRIOR TO CLOSING. If this sale involves new construction, F.T.C. regulations require disclosure of the following:  
Wall insulation: type \_\_\_\_\_ thickness \_\_\_\_\_ R-value \_\_\_\_\_  
Ceiling insulation: type \_\_\_\_\_ thickness \_\_\_\_\_ R-value \_\_\_\_\_  
Other insulation: \_\_\_\_\_ thickness \_\_\_\_\_ R-value \_\_\_\_\_  
☐ Not yet selected but Seller shall furnish Purchaser with this information in writing promptly.

7. CLOSING OF SALE. This sale shall be closed on or before MARCH 1 2012 Notwithstanding the foregoing date, if paragraph 3 above ("Contingencies") is applicable, and is met or waived prior to the foregoing date, then this sale shall be closed within 90 days after it is met or waived. This sale shall be closed by \_\_\_\_\_ or such other Closing Agent as Purchaser shall designate. Purchaser and Seller will, immediately on demand, deposit with Closing Agent all instruments and monies required to complete the purchase in accordance with this Agreement.

8. CLOSING COSTS & PRO-RATION. Seller and Purchaser shall each pay one-half of escrow fee unless this sale is FHA or VA financed, in which case the appropriate party according to FHA/VA regulations shall pay the same. Seller shall pay real estate excise tax and revenue stamps. Taxes for the current year, insurance acceptable to the Purchaser, rent, interest, mortgage reserves, and water and other utilities constituting liens, shall be pro-rated as of closing. Purchaser agrees to pay for remaining oil in fuel tank provided that, prior to closing, Seller obtains a written statement as to the quantity and price thereof from the supplier. Seller ☐ is ☐ is not a "foreign person" subject to tax withholding pursuant to Foreign Investment in Real Property Tax Act.

9. POSSESSION. Purchaser shall be entitled to possession on ☒ closing ☐ \_\_\_\_\_ "Closing" means the date on which all documents are recorded and the sale proceeds are available to Seller.

10. DEFAULT AND REFUND. If either party defaults (that is, failure to perform the acts required of him) in his contractual performance herein, the non-defaulting party may seek specific performance pursuant to the terms of this agreement, damages, or rescission. If the non-defaulting party is the Purchaser and elects rescission only the earnest money deposit shall be refunded upon demand less any charges required as initial loan fees attributable to Purchaser's financing. If the non-defaulting party is the Seller and the Purchaser has failed, without legal excuse, to complete the purchase of the property, the Seller may elect forfeiture of the earnest money deposit as the sole and exclusive remedy available to the Seller for such failure, and the earnest money deposit shall be paid to Seller in such event upon demand, provided that the total earnest money forfeited shall not exceed five percent of the purchase price.

Seller's initials ME Purchaser's initials CF  
In the event of litigation or this agreement is otherwise placed with an attorney for action, then the prevailing party shall be awarded all reasonable attorney's fees, litigation costs and expenses, title report fee and other expenses incident to enforcement of rights hereunder. If financing is required, the parties agree to refund earnest money (less credit report fee, appraisal fee, and other loan charges, if any) in the event financing contemplated by the purchaser is not obtainable.

11. SPECIAL PROVISIONS. In addition to FHA/VA or CONTINGENCY Provisions, if called for above, THE FOLLOWING PROVISIONS ON THE REVERSE SIDE HEREOF ARE PART OF THIS AGREEMENT: INSPECTIONS; INCLUDED ITEMS; TITLE INSURANCE; CONVEYANCING; GENERAL PROVISIONS; CASUALTY; UNDERLYING FINANCING.

12. AGENCY DISCLOSURE. At the signing of this agreement, the selling agent \_\_\_\_\_ (name of agent), represented \_\_\_\_\_ (name of party); and the listing agent \_\_\_\_\_ (name of agent), represented \_\_\_\_\_ (name of party). Each party signing this document confirms that, pursuant to R.C.W. 18.86.030(1)(g), prior oral and/or written disclosure of agency was provided to him/her in this transaction.

13. EARNEST MONEY RECEIPT. Undersigned acknowledges receipt from Purchaser of \$ 350.00 , in the form of ☒ cash ☐ personal check ☐ cashier's check ☐ \_\_\_\_\_ as earnest money in partial payment of the purchase price to be held ☐ in selling agent's pooled trust account without interest to Purchaser ☒ other First American Title

Agent Company \_\_\_\_\_ By \_\_\_\_\_

14. AGREEMENT TO PURCHASE - AND TIME LIMIT FOR ACCEPTANCE. Purchaser offers to purchase the property on the terms and conditions noted herein and acknowledges that he has read all terms and conditions above and on the reverse side hereof. Seller shall have until midnight of \_\_\_\_\_ to accept this offer by delivering a signed copy hereof to the Purchaser or Agent. If this offer is not so accepted, it shall lapse and the Seller or Agent shall refund the earnest money to the Purchaser.

PURCHASER Constance Merla Foster cell  
PURCHASER'S ADDRESS PO Box 38, WALLOWA, OR 97785  
PURCHASER'S PHONE HOME 541-863-0694 HOME 541-886-4605

15. SELLER'S ACCEPTANCE AND AGENT'S AGREEMENT. Seller agrees to sell the property on the terms and conditions specified herein and further agrees to pay a commission of \_\_\_\_\_ Dollars

(to the agent for services rendered. Seller acknowledges a receipt of a copy of this agreement, signed by both parties, having read the terms and conditions above and on the reverse side hereof. Dated: \_\_\_\_\_  
SELLER Richard H. E. Johnson 2702 Villard St Wn 99347  
SELLER'S ADDRESS HOME 509-843-6113 OFFICE  
SELLER'S PHONE

16. PURCHASER'S RECEIPT. Purchaser acknowledges receipt of a Seller signed copy of this agreement on 2/14/2012.  
PURCHASER Constance Merla Foster PURCHASER





PLEASE TYPE OR PRINT

**REAL ESTATE EXCISE TAX AFFIDAVIT**  
 CHAPTER 82.45 RCW – CHAPTER 458-61A WAC
This form is your receipt  
when stamped by cashier.**THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED**☐ Check box if partial sale of property

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

SELLER GRANTOR	Name <b>MARY E. GOODNIGHT</b>	BUYER GRANTEE	Name <b>TRAVIS S. GOODNIGHT, a married man as his separate estate as to 50% interest &amp; ALAN J. RAEDER, a single person as to a 50% interest</b>	
	Mailing Address _____		Mailing Address _____	
	City/State/Zip _____		City/State/Zip _____	
	Phone No. (Including area code) _____		Phone No. (Including area code) _____	
Send all property tax related correspondence to <input type="checkbox"/> Same As Buyer/Grantee		List all real and personal property tax parcel account numbers - check box if personal property		
Name <b>TRAVIS S. GOODNIGHT</b>		2010-42-033-3055 <input type="checkbox"/>		Listed Assessed Value(s) <b>\$ 3623</b>
Mailing Address <b>35002 S. Haney Rd.</b>		2009-42-004-2010 <input type="checkbox"/>		<b>\$ 329</b>
City/State/Zip <b>Kennewick, WA 99337</b>		<input type="checkbox"/>		<b>\$</b>
Phone No. (with area code) _____		<input type="checkbox"/>		<b>\$</b>

Street address of property : **Mountain Road, Baker Pond Area, Garfield County, Washington**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 Exhibit A attached hereto and made a part hereof.

Select Land Use Code(s):

91

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

☐☒

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 lumber) 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 lumber) land; you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local County Assessor for more information.

This land ☐ does ☒ does not qualify for continuance.

Kerina Vonckenney 3/2/12  
 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) do 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**

MARY E. Goodnight  
 PRINT NAME

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

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

WAC No. (Section /Subsection) **458-61A-201**Reason For Exemption **Gift - Love & affection**

Type of Document

**QUIT CLAIM DEED**

Date of Document

**DECEMBER 28, 2011**

Gross Selling Price

**\$ -0-**

\*Personal Property (deduct)

**\$ 0.00**

Exemption Claimed (deduct)

**\$ 0.00**

Taxable Selling Price

**\$ 0.00**

Excise Tax: State

**\$ 0.00**

0.0050 Local

**\$ 0.00**

\* Delinquent Interest: State

**\$ 0.00**

Local

**\$ 0.00**

\*Delinquent Penalty

**\$ 0.00**

Subtotal

**0.00**

\*State Technology Fee

**\$ 5.00**

Affidavit Processing Fee

**\$ 5.00**

Total Due

**\$ 10.00**

**A MINIMUM FEE 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  
Grantor or Grantor's AgentMary E. GoodnightName (print) **MARY E. GOODNIGHT**Date & city of signing: 12-28-11

Signature of

Grantee or Grantee's Agent

Alan J. Raeder / Travis S. Goodnight

Name (print)

ALAN J. RAEDER

Date &amp; city of signing:

12-28-11

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 (04/30/09)

THIS SPACE -

**PAID**  
**MAR 02 2012**

COUNTY TREASURER

**KAREN ROOSEVELT**  
**GARFIELD COUNTY TREASURER**

LEGAL DESCRIPTION OF REAL PROPERTY RETURNED BY  
GARFIELD

COUNTY:

PARCEL NO.

That part of Lot 2 of Section 4 of Township 9 North, Range 42 East, W.M., and the Southeast Quarter of Section 33 of Township 10 North, Range 42 East, W.M., Garfield County, Washington, more particularly described as follows: Commencing at the Southeast corner of said Section 33; thence West along the South boundary line of said Section 33 for a distance of 509.11 feet; thence N.7016'30"W. for a distance of 1.9 feet; thence S.87017'W. a distance of 298.73 feet to the true place of beginning; thence continue S.87017'W. a distance of 216.57 feet; thence N.58036'30"W. a distance of 43.27 feet to a point of curve; thence around a curve to the right with a radius of 108.23 feet for a distance of 59.22 feet; thence N.27015'30"W. a distance of 132.45 feet; thence N.87017'E. a distance of 330.07 feet; thence S.7016'30"E. a distance of 190.0 feet to the true place of beginning. Reserving therefrom the Westerly and Southerly 25 feet more or less for road purposes.



REAL ESTATE EXCISE TAX  
SUPPLEMENT STATEMENT  
(WAC 458-61 A -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 white 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 swear 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. No notary is required. 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. 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) towards the equity. Any consideration received by grantor is taxable.

**B. Gifts without consideration**

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

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

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

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

x Mary E. Goodnight  
Grantor's Signature

Alamy Raeder  
Grantee's Signature

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

I, (print name) \_\_\_\_\_ certify that I am acting as an Exchange Facilitator in transferring real property to \_\_\_\_\_ pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213.

**NOTE: Exchange Facilitator must sign below.**

Exchange Facilitator's Signature

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

COUNTY TREASURER



REAL ESTATE EXCISE TAX AFFIDAVIT

This form is your receipt when stamped by cashier.

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.

1 SELLER GRANTOR	Name <u>Robert D. Cox</u>	2 BUYER GRANTEE	Name <u>Ellis Acres LLC</u>		
	<u>Resa Cox</u>		<u>c/o Robert and Resa Cox</u>		
	Mailing Address <u>2327 Highway 12 West</u>		Mailing Address <u>2327 Highway 12 West</u>		
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy, WA 99347</u>		
	Phone No. (including area code) <u>(509) 566-7038</u>		Phone No. (including area code) <u>(509) 566-7038</u>		
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers - check box if personal property		List assessed value(s)
	Name _____		<u>2-012-40-019-1000</u> <input type="checkbox"/>		<u>515,414</u>
	Mailing Address _____		<u>2-012-40-020-3000</u> <input type="checkbox"/>		<u>97252</u>
	City/State/Zip _____		<input type="checkbox"/>		
	Phone No. (including area code) _____		<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)  
All of Section 19 and the southwest quarter of Section 20, Township 12 North, Range 40 East, W.M.  
TOGETHER WITH a road right-of-way over and across Sections 7 and 18, said Township and Range, as described in document recorded in Garfield County Auditor's Book of Deeds 40, at page 344, and in document recorded as Auditor's No. 20080496.

5	Select Land Use Code(s): <u>83 - Agriculture classified under current use chapter 84.34 RCW</u> enter any additional codes: _____ (See back of last page for instructions)	List all personal property (tangible and intangible) included in selling price.
	Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
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? <input checked="" type="checkbox"/> <input type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>Kathia Vadebonuego</u> <u>3-9-12</u> DEPUTY ASSESSOR DATE (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE <u>[Signature]</u> PRINT NAME	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-211</u> Reason for exemption <u>Transfer to Limited Liability Company</u> Type of Document <u>Quitclaim Deed</u> Date of Document <u>3/7/12</u> Gross Selling Price \$ <u>0.00</u> *Personal Property (deduct) \$ <u>0.00</u> Exemption Claimed (deduct) \$ <u>0.00</u> Taxable Selling Price \$ <u>0.00</u> Excise Tax : State \$ <u>0.0025</u> Local \$ <u>0.00</u> *Delinquent Interest: State \$ <u>0.00</u> Local \$ <u>0.00</u> *Delinquent Penalty \$ <u>0.00</u> Subtotal \$ <u>0.00</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ <u>5.00</u> Total Due \$ <u>10.00</u> A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS

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

Signature of Grantor or Grantor's Agent <u>[Signature]</u>	Signature of Grantee or Grantee's Agent <u>[Signature]</u>
Name (print) <u>Robert D. Cox/Resa Cox</u>	Name (print) <u>Ellis Acres LLC</u>
Date & city of signing: _____	Date & city of signing: _____

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

REV 84 0001ae (11/30/11)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

P A I D  
MAR 9 2012

KAREN ROOSEVELT  
GARFIELD COUNTY TREASURER

KR



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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

(See back of last page for instructions)

This form is your receipt when stamped by cashier.

☐ Check box if partial sale of property

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

1 SELLER GRANTOR	Name <u>Klaveano Ranch, Inc., a Washington corporation</u>	2 BUYER GRANTEE	Name <u>Bonneville Power Administration</u>	
	<u>c/o Virgil Klaveano</u>		<u>TERS-3</u>	
	Mailing Address <u>1511 Lower Deadman Road</u>		Mailing Address <u>PO Box 3621</u>	
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Portland, OR 97208-3621</u>	
	Phone No. (including area code)		Phone No. (including area code)	
3	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	
	Name <u>Same as Grantor</u>			1. list assessed value(s) <u>499,204.00</u>
	Mailing Address			
	City/State/Zip			
	Phone No. (including area code)			

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 EXHIBITS A THRU Q ATTACHED HERETO.

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
Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

6 Assessor did not sign for open space due to being on easement

	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.

(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.  
N/A

If claiming an exemption, list WAC number and reason for exemption:  
WAC No. (Section/Subsection) WAC-458-61A-206  
Reason for exemption \_\_\_\_\_  
Government entity with power and threat to exercise eminent domain.

Type of Document Easement  
Date of Document 11-22-10

Gross Selling Price \$	137,000.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	137,000.00
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
Total Due \$	10.00

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

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

Signature of Grantor or Grantor's Agent <u>Virgil H. Klaveano Jr.</u>	Signature of Grantee or Grantee's Agent <u>Wynne McCabe</u>
Name (print) <u>Virgil H. Klaveano Jr.</u>	Name (print) <u>Wynne McCabe</u> Bonneville Power Administration
Date & city of signing: <u>1/26/12 Pomeroy, WA 99347</u>	Date & city of signing: <u>3-9-12 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)).

1  
MAR 09 2012  
D

KAREN ROOSEVELT  
GARFIELD COUNTY TREASURER

ACE-12-A-1R1

A right-of-way of variable width and triangular in shape, over and across part of the NE1/4SE1/4 of Section 20 and part of the NW1/4SW1/4 of Section 21, in Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, described in Warranty Deed Number 11089, recorded in Book 48, Page 229, and shown on Sheet 9 of Record of Survey, recorded as Auditor's file number 2009-0581, in the records of Garfield County, Washington. Said triangular right-of-way is bounded on the northeast by the southwesterly boundary of the Bonneville Power Administration (BPA) Central Ferry Substation, shown on that certain Record of Survey recorded as Auditor's File No. 2010009, in Book 1 of Surveys, at Page 339, records of said county. Said triangular right-of-way is bounded on the northwest by the southeasterly right-of-way line of that portion of the BPA Little Goose-Lower Granite No. 2 Transmission Line right-of-way identified as BPA Tract ACE-12-A-1, which is described on Frame 081, in Drawer 1E, records of said county. Said triangular right-of-way is bounded on the south by a line 67.5 feet southerly from, and parallel with, the survey line, as monumented on the ground, for the relocation of said BPA Little Goose-Lower Granite No. 2 Transmission Line. Said survey line is described with reference to the Washington Coordinate System NAD83 (2002) South Zone as follows:

Beginning at BPA survey station 945+50.0 Bk = 944+62.0 Ah, evidenced by a BPA 3¼ inch aluminum cap monument, which bears N10°07'58"W, a distance of 2275.4 feet from a 2 inch aluminum cap monument marking the southwest corner of Section 21, Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington; thence N87°41'07"E, a distance 565.2 feet to BPA survey station 950+27.2, evidenced by a BPA 3¼ inch aluminum cap monument, which bears N04°09'33"E, a distance of 2268.7 feet from said 2 inch aluminum cap monument marking said southwest corner of said Section 21, Township 13 North, Range 40 East, Willamette Meridian.

Bonneville Power Administration 3¼ inch aluminum cap monuments are set at survey stations: 945+50.0 Bk = 944+62.0 Ah and 950+27.2.

Tract ACE-12-A-1R1 contains 0.9 acres, more or less

**EXHIBIT A**



*Scott Haldeman*  
11/22/10

Prepared By KEB ET  
Checked By ST

ACE-12-A-1R2

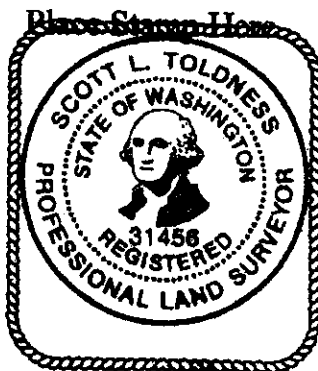
A right-of-way of variable width and triangular in shape, over and across part of the S1/2NW1/4 of Section 21, in Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, described in Warranty Deed Number 11089, recorded in Book 48, Page 229, and shown on Sheet 9 of Record of Survey, recorded as Auditor's file number 2009-0581, in the records of Garfield County, Washington. Said triangular right-of-way is bounded on the southwest by the northeasterly boundary of the Bonneville Power Administration (BPA) Central Ferry Substation, shown on that certain Record of Survey recorded as Auditor's File No. 2010009, in Book 1 of Surveys, at Page 339, records of said county. Said triangular right-of-way is bounded on the northwest by the southeasterly right-of-way line of that portion of the BPA Little Goose-Lower Granite No. 2 Transmission Line right-of-way identified as BPA Tract ACE-12-A-1, which is described on Frame 081, in Drawer 1E, records of said county. Said triangular right-of-way is bounded on the southeast by a line 67.5 feet southerly from, and parallel with, the survey line, as monumented on the ground, for the relocation of said BPA Little Goose-Lower Granite No. 2 Transmission Line. Said survey line is described with reference to the Washington Coordinate System NAD83 (2002) South Zone as follows:

Beginning at BPA survey station 961+25.2, evidenced by a BPA 3¼ inch aluminum cap monument, which bears N20°18'55"E, a distance of 3069.2 feet from a 2 inch aluminum cap monument marking the southwest corner of Section 21, Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington; thence N34°49'12"E, a distance 781.8 feet to BPA survey station 969+07.0 Bk = 968+50.0 Ah, evidenced by a BPA 3¼ inch aluminum cap monument, which bears N23°14'43"E, a distance of 3831.2 feet from said 2 inch aluminum cap monument marking said southwest corner of said Section 21, Township 13 North, Range 40 East, Willamette Meridian.

Bonneville Power Administration 3¼ inch aluminum cap monuments are set at survey stations: 961+25.2 and 969+07.0 Bk = 968+50.0 Ah.

Tract ACE-12-A-1R2 contains 0.7 acres, more or less

**EXHIBIT B**



*Scott L. Toldness*  
11/22/10

Prepared By KAT SJ  
Checked By SJ

AZC-1-A-1

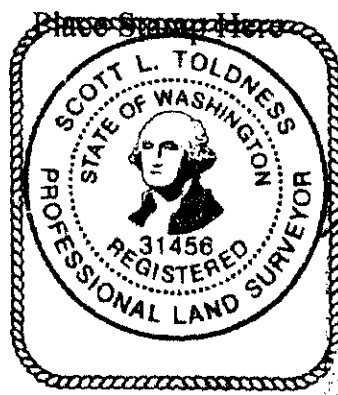
A right-of-way 150 feet wide over and across part of the NW1/4SW1/4 of Section 21, the NE1/4SE1/4, S1/2SE1/4 of Section 20, the N1/2NE1/4, NE1/4NW1/4, S1/2NW1/4 of Section 29, the SE1/4NE1/4, N1/2SE1/4, and part of the SW1/4SE1/4, and part of the SE1/4SW1/4, and a part of Government Lot 4 of Section 30, all in Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, lying within that real property described in Warranty Deed Number 11089 recorded in Book 48, Page 229, and as shown on Sheet 9 of Record of Survey, Auditor's file number 2009-0581, in records of Garfield County, Washington. The limits of said right-of-way lie 75 feet on each side of, and parallel with, the survey line as monumented on the ground for the Bonneville Power Administration (BPA) Central Ferry-Lower Monumental No. 1 Transmission Line. Said survey line is described with reference to the Washington Coordinate System NAD83 (2007) South Zone as follows:

Beginning at BPA survey station 959+39.9, evidenced by a BPA 3 ¼ inch aluminum cap monument, which bears N06°01'03"E, a distance of 2178.9 feet from a 2 inch aluminum cap monument marking the southwest corner of Section 21, Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington; thence S63°06'03"W, a distance 545.0 feet to BPA survey station 964+84.9 BK. = 10+53.0 AH., evidenced by a BPA 3 ¼ inch aluminum cap monument; thence S11°09'08"W, a distance of 1567.0 feet to survey station 26+20.0, evidenced by a BPA 3 ¼ inch aluminum cap monument; thence S56°12'51"W, a distance of 12,460.0 feet to BPA survey station 150+80.0, evidenced by a BPA 3 ¼ inch aluminum cap monument, which bears S23°52'19"W, a distance of 980.7 feet from a 2 ½ inch aluminum cap monument marking the northeast corner of Section 36, Township 13 North, Range 39 East, Willamette Meridian, Columbia County, Washington.

Bonneville Power Administration 3 ¼ inch aluminum cap monuments are set at survey stations: 959+39.9, 962+30.0, 964+84.9 BK. = 10+53.0 AH., 11+20.0, 21+50.0, 26+20.0, 32+00.0, 37+75.0, 47+50.0, 49+50.0, 53+50.0, 60+00.0, 62+90.0, 64+65.0, 71+50.0, 75+20.0, 84+50.0, 87+50.0, 89+70.0, 92+00.0, 95+00.0, 97+35.0, 99+50.0, 106+25.0, 109+00.0, 112+00.0, 120+85.0, 122+70.0, 123+70.0, 128+60.0, 129+90.0, 139+05.0, 148+20.0 and 150+80.0.

Tract AZC -1-A-1 contains 44.0 acres, more or less

**EXHIBIT C**



*Scott L. Toldness*  
10/20/10

Prepared By KEB  
Checked By ★

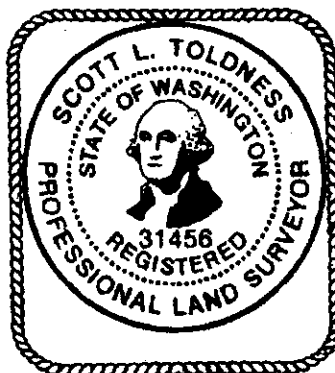


AZC-1-AR-1

A right-of-way 50 feet wide, for a new road to be constructed, over and across the SE1/4SE1/4 of Section 20, Township 13 North, Range 40 East, with an extension thereof, being a right-of-way 20 feet wide, over and along an existing road, over and across said SE1/4SE1/4 of Section 20, and the SW1/4SW1/4 of Section 21, all in Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, as shown on Bonneville Power Administration (BPA) Access Road Acquisition Exhibit for AZC-1-AR-1, dated October 20, 2010 attached hereto and made a part hereof.

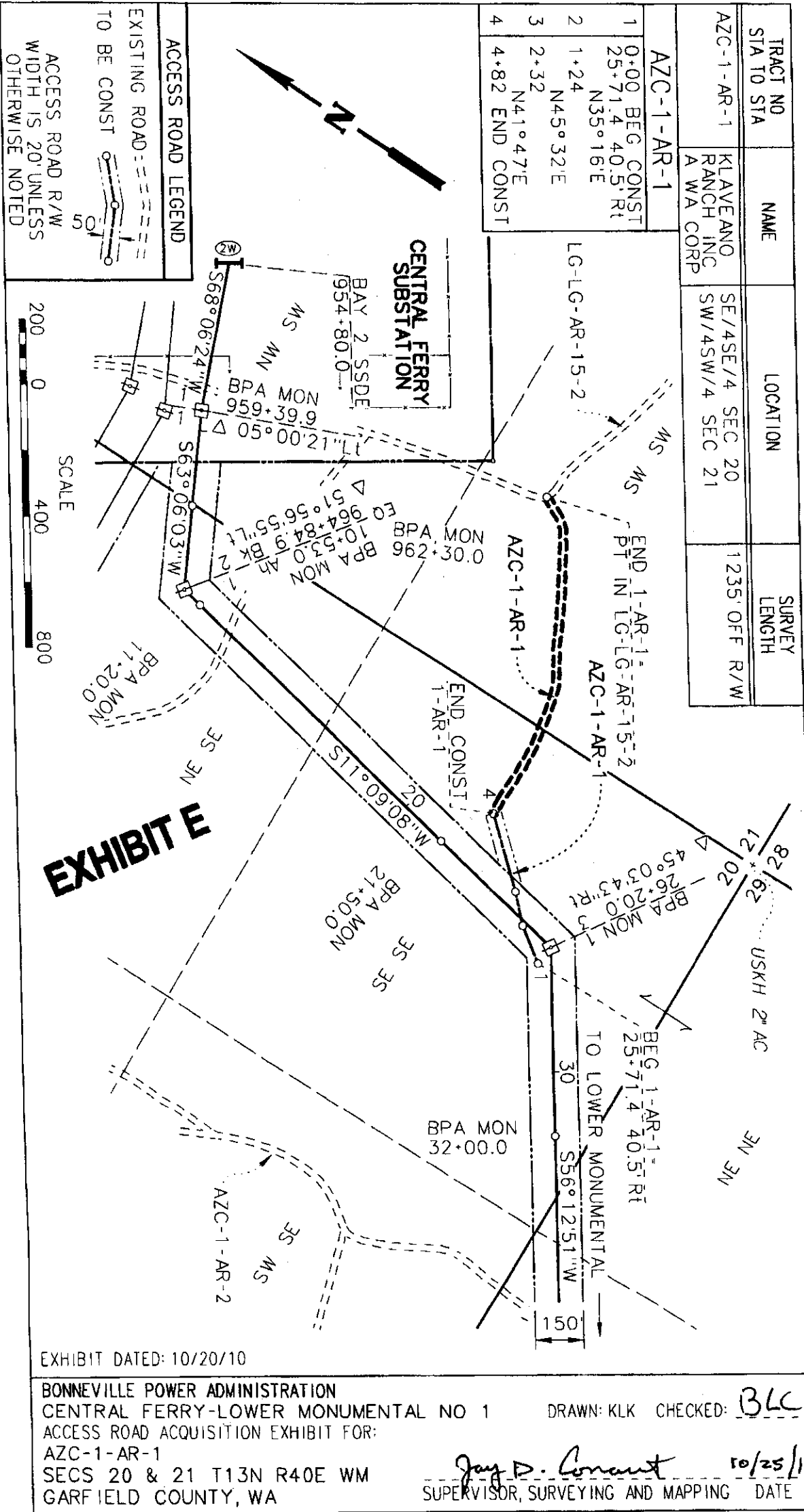
## EXHIBIT D

Place Stamp Here



*Scott Toldness*  
10/20/10

Prepared By KETB ST  
Checked By ST

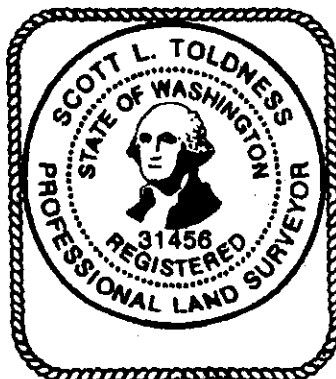


AZC-1-AR-2 PARCEL 1

A right-of-way 20 feet wide, over and along an existing road, over and across the SW1/4SE1/4 of Section 20, and the N1/2NE1/4, SE1/4NE1/4, NE1/4SE1/4 of Section 29, and the SW1/4NW1/4, N1/2SW1/4, NW1/4SE1/4, a part of the SW1/4SE1/4, and part of the SE1/4SE1/4 of Section 28, all in Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, as shown on Bonneville Power Administration (BPA) Access Road Acquisition Exhibit for AZC-1-AR-2-Parcel 1, dated October 20, 2010 attached hereto and made a part hereof.

## EXHIBIT F

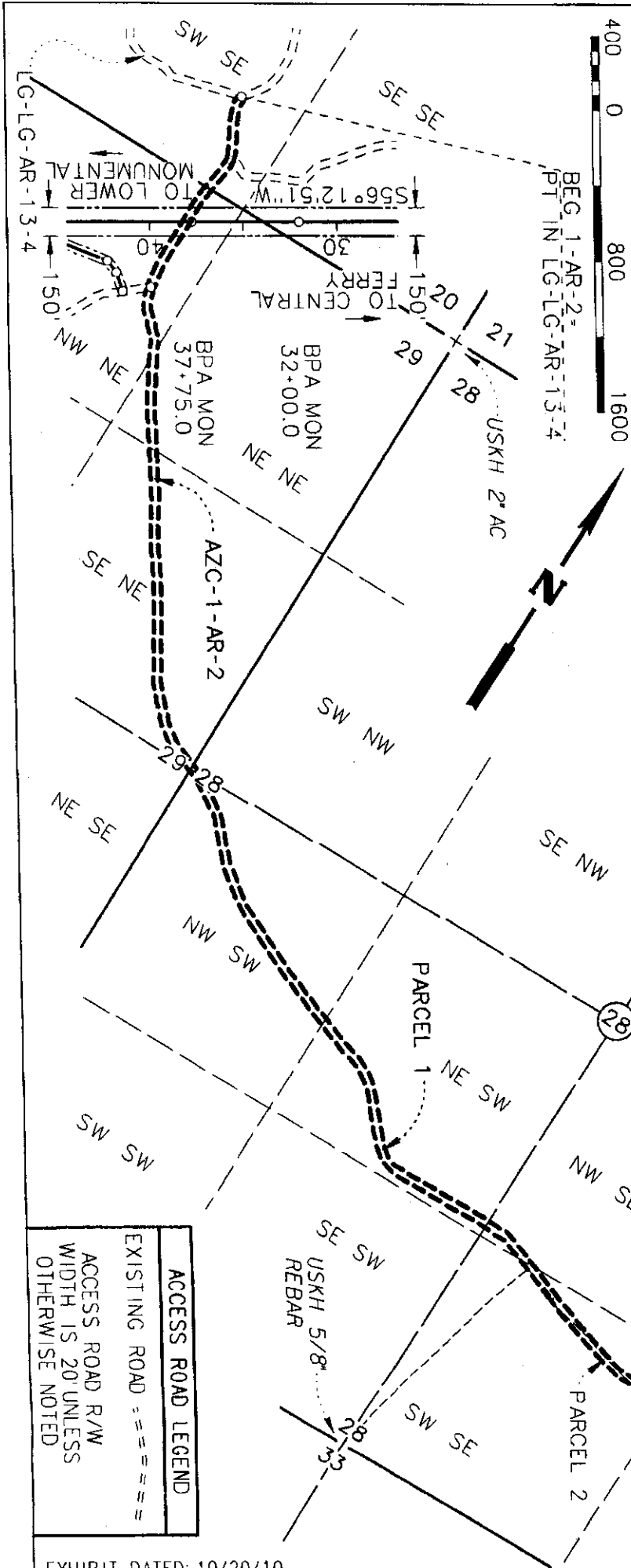
Place Stamp Here



*Scott L. Toldness*  
10/25/10

Prepared By LEB SF  
Checked By ST

TRACT NO STA TO STA	NAME	LOCATION	SURVEY LENGTH
AZC-1-AR-2	KLAVEANO RANCH INC A WASHINGTON CORPORATION	PARCEL 1 SW/4SE/4 SEC 20 N/2NE/4 SE/4NE/4 NE/4SE/4 SEC 29 SW/4NW/4 N/2SW/4 NW/4SE/4 PART OF SW/4SE/4 PART OF SE/4SE/4 SEC 28	8950' OFF R/W



## EXHIBIT G

EXHIBIT DATED: 10/20/10

BONNEVILLE POWER ADMINISTRATION  
CENTRAL FERRY-LOWER MONUMENTAL NO 1  
ACCESS ROAD ACQUISITION EXHIBIT FOR:  
AZC-1-AR-2 PARCEL 1  
SECS 20, 28 & 29 T13N R40E WM  
GARFIELD COUNTY, WA

DRAWN: KLK CHECKED: BLC

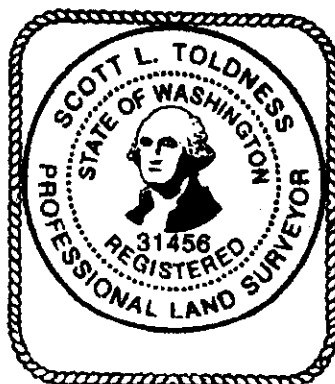
*Jay D. Conant* 10/25/10  
SUPERVISOR, SURVEYING AND MAPPING DATE

AZC-1-AR-3

A right-of-way 20 feet wide, over and along an existing road, over and across the W1/2NE1/4, NW1/4SE1/4, E1/2SW1/4, of Section 29, Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, as shown on Bonneville Power Administration (BPA) Access Road Acquisition Exhibit for AZC-1-AR-3, dated October 20, 2010 attached hereto and made a part hereof.

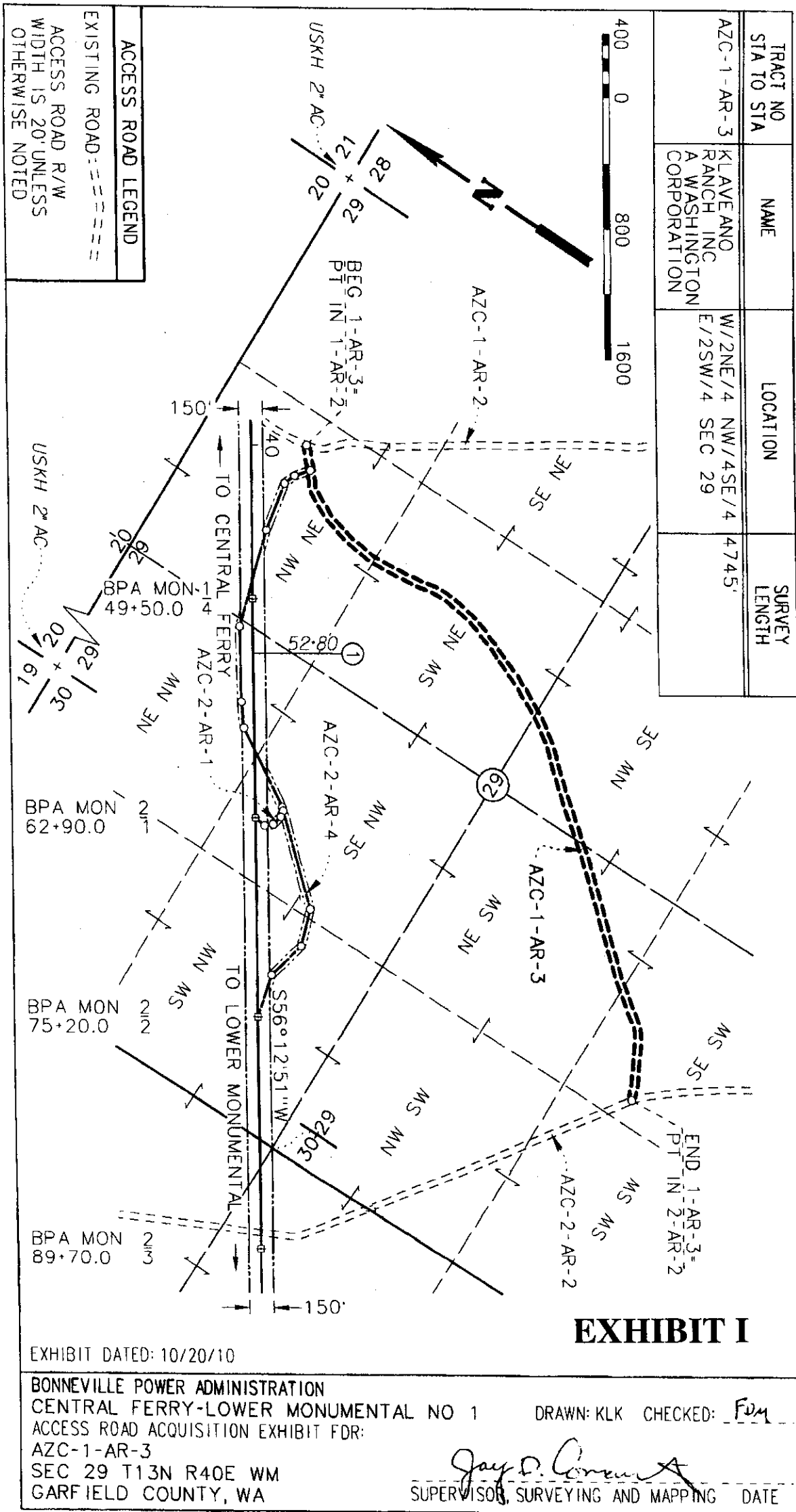
## EXHIBIT H

Place Stamp Here



*Scott Toldness*  
10/20/10

Prepared By KLB ST  
Checked By ST

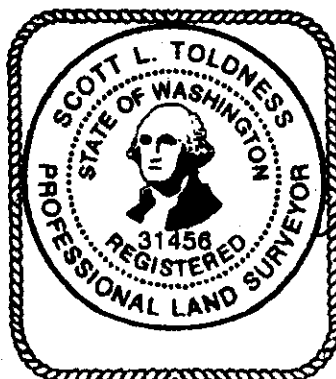


AZC-2-AR-1

A right-of-way 50 feet wide, for a new road to be constructed, over and across the SE1/4NW1/4 of Section 29, Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, as shown on Bonneville Power Administration (BPA) Access Road Acquisition Exhibit for AZC-2-AR-1, dated October 20, 2010 attached hereto and made a part hereof.

## EXHIBIT J

Place Stamp Here



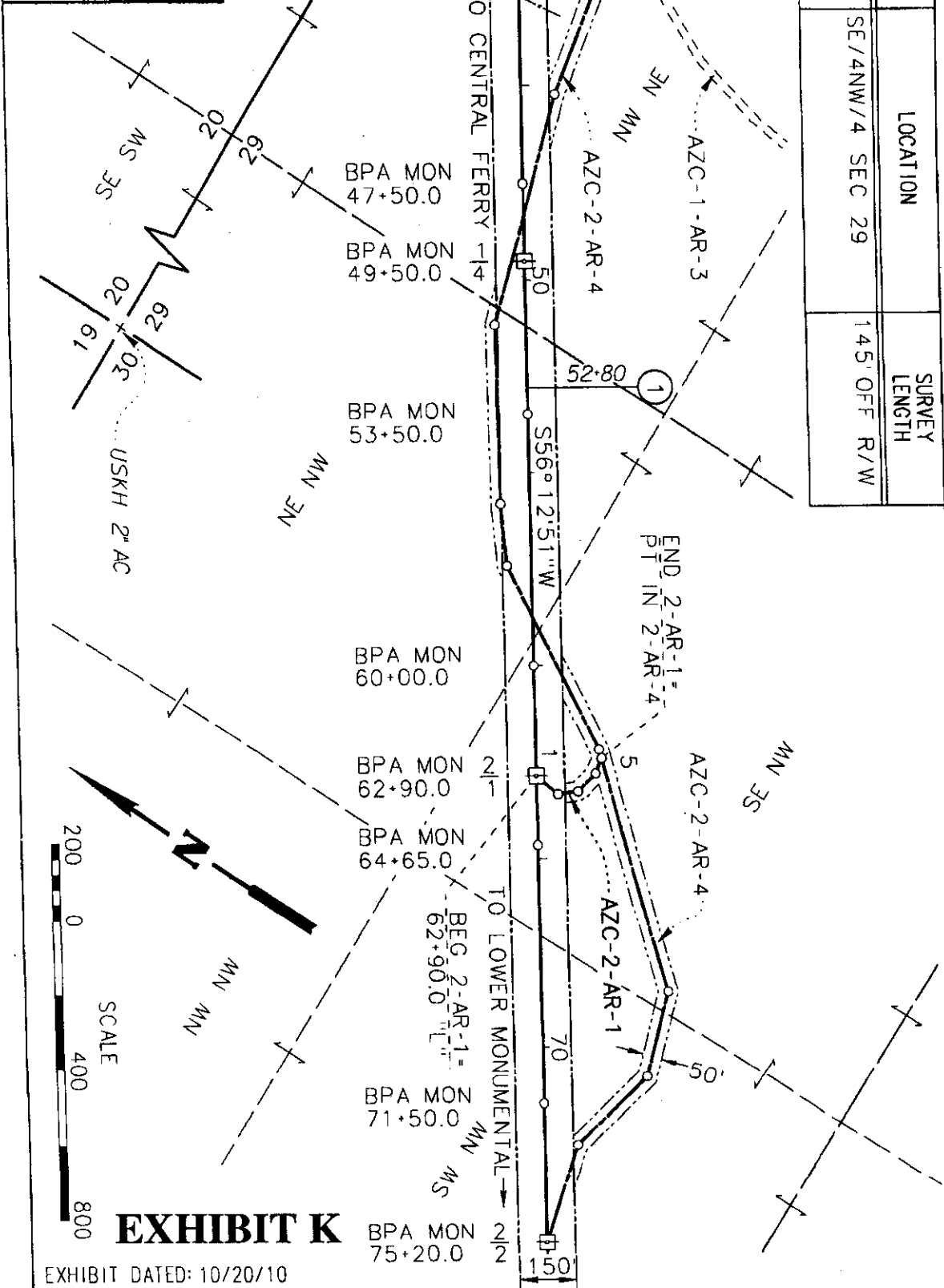
*Scott Toldness*  
10/20/10

Prepared By KEB *ST*  
Checked By *ST*

TRACT NO STA TO STA	NAME	LOCATION	SURVEY LENGTH
AZC-2-AR-1	KLAVIANO RANCH INC A WA CORP	SE/4NW/4 SEC 29	14.5' OFF R/W

1	0+00 BEG AR 62+90.0 "L" S05°51'W
2	0+73 S41°17'E
3	1+26 S77°39'E
4	1+92 N79°22'E
5	2+34 END AR PT IN AZC-2-AR-4

ACCESS ROAD LEGEND
EXISTING ROAD ---
TO BE CONST ---
ACCESS ROAD R/W WIDTH IS 20' UNLESS OTHERWISE NOTED



# EXHIBIT K

EXHIBIT DATED: 10/20/10

BONNEVILLE POWER ADMINISTRATION  
CENTRAL FERRY-LOWER MONUMENTAL NO 1  
ACCESS ROAD ACQUISITION EXHIBIT FOR:  
AZC-2-AR-1  
SEC 29 T13N R40E WM  
GARFIELD COUNTY, WA

DRAWN: KLK CHECKED: BLC

*Jay D. Conant* 10/28/10  
SUPERVISOR, SURVEYING AND MAPPING DATE



AZC-2-AR-2 Parcel 2

A right-of-way 20 feet wide, over and along an existing road, over and across the NW1/4SW1/4, Part of the SW1/4SW1/4, and the SE1/4SW1/4 of Section 29, the NE1/4SE1/4, of Section 30, all in Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, as shown on Bonneville Power Administration (BPA) Access Road Acquisition Exhibit for AZC-2-AR-2 Parcel 2, dated May 27, 2011, attached hereto and made a part hereof.



**EXHIBIT L**



AZC-2-AR-3

A right-of-way 50 feet wide, for a route to be traveled, with an extension thereof being a right-of-way 50 feet wide, for a new road to be constructed, over and across the NW1/4SE1/4, and part of the SE1/4SW1/4, and part of the SW1/4SE1/4 of Section 30, Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, as shown on Bonneville Power Administration (BPA) Access Road Acquisition Exhibit for AZC-2-AR-3, dated October 20, 2010 attached hereto and made a part hereof.



Place Stamp Here

## EXHIBIT N

Prepared By MSG/MSJ  
Checked By CJM/MSJ

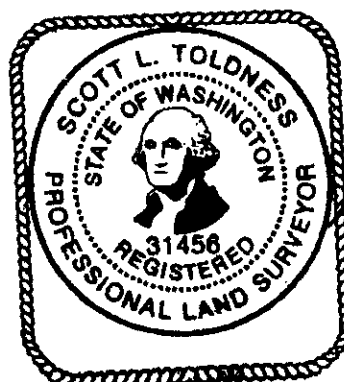
# EXHIBIT O

AZC-2-AR-4

A right-of-way 50 feet wide, for a new road to be constructed, over and across the S1/2NW1/4, NE1/4NW1/4, NW1/4NE1/4, of Section 29, Township 13 North, Range 40 East, Willamette Meridian, Garfield County, Washington, as shown on Bonneville Power Administration (BPA) Access Road Acquisition Exhibit for AZC-2-AR-4, dated October 20, 2010 attached hereto and made a part hereof.

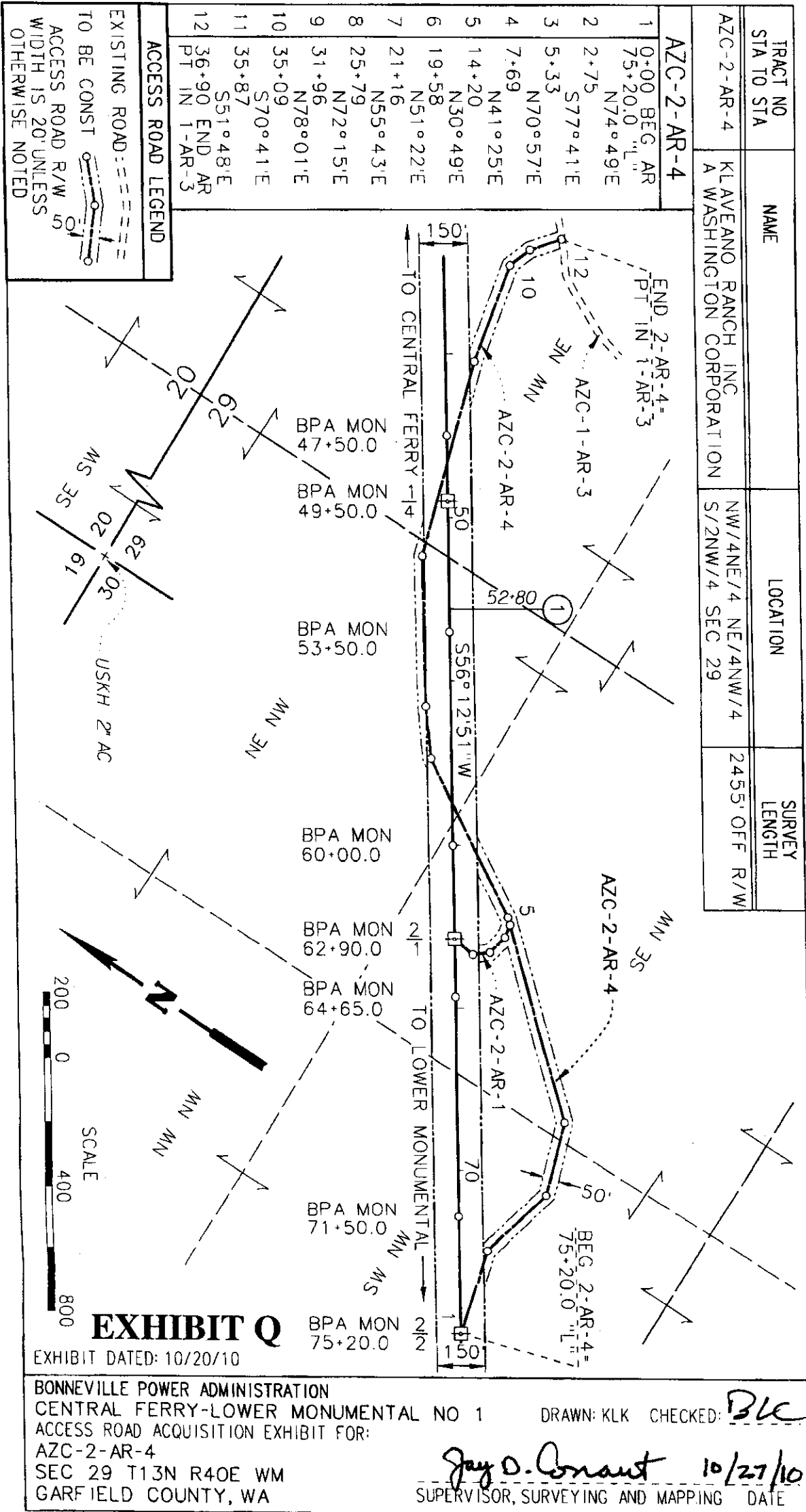
## EXHIBIT P

Place Stamp Here



*Scott Toldness*  
10/20/10

Prepared By REB  
Checked By at



**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.

<b>1</b> SELLER GRANTOR	Name <u>Northwest Trustee Services, Inc.</u>	<b>2</b> BUYER GRANTEE	Name <u>Federal Home Loan Mortgage Corporation</u>
	Mailing Address <u>PO Box 997</u>		Mailing Address <u>5000 Plano Parkway</u>
	City/State/Zip <u>Bellevue, WA 98009-0997</u>		City/State/Zip <u>Carrollton, TX 75010-4902</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	
	Name _____	1-062-01-007-1030 <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: 1433 Main Street

This property is located in Pomeroy

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

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

Lots 4 and 7 in Block 1 of Day'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>None</u>																										
	Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>		If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-208(4)</u> Reason for exemption <u>Foreclosure - Deed of Trust # 20090104</u>																										
<b>6</b>	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"/> 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, 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's Deed</u> Date of Document <u>3/12/12</u>																										
		<table border="0"> <tr> <td>Gross Selling Price \$</td> <td>71,276.89</td> </tr> <tr> <td>*Personal Property (deduct) \$</td> <td>0.00</td> </tr> <tr> <td>Exemption Claimed (deduct) \$</td> <td>71,276.89</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>		Gross Selling Price \$	71,276.89	*Personal Property (deduct) \$	0.00	Exemption Claimed (deduct) \$	71,276.89	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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*State Technology Fee \$	5.00																												
*Affidavit Processing Fee \$	5.00																												
Total Due \$	10.00																												
<p>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></p> <p>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>Perni Warren</u>	Signature of Grantee or Grantee's Agent <u>Nathaniel Baker</u>
Name (print) <u>Northwest Trustee Services, Inc. Perni Warren</u>	Name (print) <u>Northwest Trustee Services, Inc. Nathaniel Baker</u>
Date & city of signing: <u>03/14/2012, Bellevue, WA</u>	Date & city of signing: <u>03/14/2012, Bellevue, 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)).

**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

<b>1</b> SELLER GRANTOR	Name <u>Vernon E. Larson, Jr. and Juanita Larson</u>	<b>2</b> BUYER GRANTEE	Name <u>Vernon Larson, Jr. and Juanita Larson Family Trust</u>
	Mailing Address <u>377626 Hwy 95</u>		Mailing Address <u>377626 Hwy 95</u>
	City/State/Zip <u>Desmet, ID 83824</u>		City/State/Zip <u>Desmet, ID 83824</u>
	Phone No. (including area code) <u>(208) 596-2704</u>		Phone No. (including area code) <u>(208) 596-2704</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 _____		2-012-42-010-1000 <input type="checkbox"/>	
Mailing Address _____		2-012-42-011-2000 <input type="checkbox"/>	
City/State/Zip _____		2-012-42-014-2000 <input type="checkbox"/>	
Phone No. (including area code) _____			
		List assessed value(s) <u>441246</u>	

**4** Street address of property: NA

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)

In Township 12 North, Range 42 E.W.M. - The Northeast quarter, the East half of the Northwest quarter, the North half of the Southeast quarter, and that part of the South half of the Southeast quarter lying North of the County Road, of Section 10; TOGETHER WITH the West half of Section 11; EXCEPT that part of the Southwest quarter of the Southwest quarter of said Section 11 lying south of the County Road. TOGETHER WITH that part of the North half of the Northwest quarter of Section 14, lying North of the County Road; EXCEPT public roads.

<b>5</b> Select Land Use Code(s): <u>83 - Agriculture classified under current use chapter 84.34 RCW</u> enter any additional codes: <u>91, 94</u> (See back of last page for instructions)	<b>6</b> YES NO Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? <input type="checkbox"/> <input checked="" type="checkbox"/>	List all personal property (tangible and intangible) included in selling price.
<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 checked="" type="checkbox"/> <input type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? <input type="checkbox"/> <input checked="" type="checkbox"/> If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input checked="" type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance. <u>Keshia V. Johnson</u> <u>3/20/12</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	<b>7</b> If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>WAC 458-61A-201 - Gifts/no consideration</u> Reason for exemption This quitclaim deed is from Vernon Larson and Juanita Larson, husband and wife, to a Revocable Living Trust, for the benefit of Vernon Larson and Juanita Larson (Grantors/Settlers) Type of Document <u>Quitclaim Deed</u> Date of Document <u>3/14/12</u> Gross Selling Price \$ <u>0.00</u> *Personal Property (deduct) \$ <u>0.00</u> Exemption Claimed (deduct) \$ <u>0.00</u> Taxable Selling Price \$ <u>0.00</u> Excise Tax : State \$ <u>0.0025</u> Local \$ <u>0.00</u> *Delinquent Interest: State \$ <u>0.00</u> Local \$ <u>0.00</u> *Delinquent Penalty \$ <u>0.00</u> Subtotal \$ <u>0.00</u> *State Technology Fee \$ <u>5.00</u> *Affidavit Processing Fee \$ <u>5.00</u> Total Due \$ <u>10.00</u> CK A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS	

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

Signature of Grantor or Grantor's Agent <u>Vernon E. Larson</u> Name (print) <u>Vernon E. Larson, Jr. and Juanita Larson</u> Date & city of signing: <u>March 14, 2012 - Moscow, Idaho</u>	Signature of Grantee or Grantee's Agent <u>Juanita Larson</u> Name (print) <u>Vernon Larson, Jr., and Juanita Larson Family Trust</u> Date & city of signing: <u>March 14, 2012 - Moscow, 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.20.020 (1C)).

REV 84 0001ae (11/30/11)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

KAREN ROOSEVELT  
GARFIELD COUNTY TREASURER

2170  
TUE



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

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

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

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

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

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

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

\_\_\_\_\_  
Signature Firm Name

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

Grantor (seller) gifts equity valued at \$ 0.00 to grantee (buyer).

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

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

**A: Gifts with consideration**

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

**B: Gifts without consideration**

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

Has there been or will there be a refinance of the debt? ☐ YES ☒ NO (If yes, please call (360) 570-3265 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 acknowledges this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.**

Vernon E. Larson Jr Grantor's Signature Juanita D. Larson Grantee's Signature Vernon E. Larson Jr Trustee Juanita D. Larson, Trustee

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

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

\_\_\_\_\_  
Exchange Facilitator's Signature

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 570-3265. To inquire about the availability of this document in an alternate format, visit <http://dor.wa.gov>. Teletype (TTY) users may call (360) 705-6718.  
REV 84 0002ca (9/7/11)

COUNTY TREASURER

**REAL ESTATE EXCISE TAX AFFIDAVIT**

PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt  
when stamped by cashier.

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

(See back of last page for instructions)

☐ Check box if partial sale of property

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

<b>1</b> SELLER GRANTOR	Name <u>Seth Claassen</u>	<b>2</b> BUYER GRANTEE	Name <u>Curt Claassen and Julie Claassen</u>
	Mailing Address <u>1502 Main Street</u>		Mailing Address <u>1717 Hwy 12 W</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) _____
<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 _____	<u>1-053-02-005-1040</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: 1502 Main Street

This property is located in Pomeroy

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

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

Lot 5 in Block 2 of Mulkey'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)

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

	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.

**(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 \_\_\_\_\_

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

Signature of Grantor or Grantor's Agent <u>Seth Claassen</u>	Signature of Grantee or Grantee's Agent <u>Julie Claassen</u>
Name (print) <u>Seth Claassen</u>	Name (print) <u>Julie Claassen</u>
Date & city of signing: <u>3-23-12 Pomeroy</u>	Date & city of signing: <u>3-23-12 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)).