



**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.

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)
Lots 8, 9 and 10 in Block 22 of Mulkey's Addition

<p>5 Select Land Use Code(s): <div style="border: 1px solid black; padding: 2px;">11 - Household, single family units</div> enter any additional codes: _____ (See back of last page for instructions)</p> <p style="text-align: right;">YES NO</p> <p>Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? <input type="checkbox"/> <input type="checkbox"/></p>	<p>7 List all personal property (tangible and intangible) included in selling price.</p>																										
<p>6</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? <input type="checkbox"/> <input checked="" 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 type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.</p>	<p>If claiming an exemption, list WAC number and reason for exemption:</p> <p>WAC No. (Section/Subsection) <u>458-61A-203</u></p> <p>Reason for exemption Dissolution of Marriage</p> <p>Type of Document <u>Quitclaim Deed</u></p> <p>Date of Document <u>10/14/11</u></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 style="text-align: center;">(3) OWNER(S) SIGNATURE</p> <p style="text-align: center;">_____ PRINT NAME</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Gross Selling Price \$</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>*Personal Property (deduct) \$</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>Exemption Claimed (deduct) \$</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>Taxable Selling Price \$</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Excise Tax : State \$</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td><div style="border: 1px solid black; padding: 2px; display: inline-block;">0.0025</div> Local \$</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>*Delinquent Interest: State \$</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>Local \$</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>*Delinquent Penalty \$</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>Subtotal \$</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>*State Technology Fee \$</td> <td style="text-align: right;">5.00</td> </tr> <tr> <td>*Affidavit Processing Fee \$</td> <td style="text-align: right;">5.00</td> </tr> <tr> <td>Total Due \$</td> <td style="text-align: right;">10.00</td> </tr> </table> <p style="text-align: center; font-weight: bold;">A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS</p>	Gross Selling Price \$	_____	*Personal Property (deduct) \$	_____	Exemption Claimed (deduct) \$	_____	Taxable Selling Price \$	0.00	Excise Tax : State \$	0.00	<div style="border: 1px solid black; padding: 2px; display: inline-block;">0.0025</div> 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
Gross Selling Price \$	_____																										
*Personal Property (deduct) \$	_____																										
Exemption Claimed (deduct) \$	_____																										
Taxable Selling Price \$	0.00																										
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*Delinquent Interest: State \$	_____																										
Local \$	_____																										
*Delinquent Penalty \$	_____																										
Subtotal \$	0.00																										
*State Technology Fee \$	5.00																										
*Affidavit Processing Fee \$	5.00																										
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 Michael S. Roberts
Name (print) Michael S. Roberts
Date & city of signing November 23, 2011 Pomona, WA

Signature of Grantee or Grantee's Agent Tina L. Kernan
Name (print) Tina L. Kernan
Date & city of signing Lewiston ID 83501 November 28, 2011

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 (9/2/11)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

NOV 29 2011

2134

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER

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>Michael S. Roberts</u>	2 BUYER GRANTEE	Name <u>Danika M. Roberts</u>
	Mailing Address <u>PO Box 696</u>		Mailing Address <u>PO Box 553</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) <u>(509) 751-7333</u>
3 Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	
Name _____		1-053-25-004-1030 <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: 2098 Columbia Drive, Pomeroy, WA 99347

This property is located in Garfield County

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

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

Lots 2, 3, and 4 in Block 25 of Mulkey's Addition

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.
Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES <input type="checkbox"/> NO <input type="checkbox"/>	If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-203</u> Reason for exemption <u>Dissolution of Marriage</u>
6 Is this property designated as forest land per chapter 84.33 RCW? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land 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>Quitclaim Deed</u> Date of Document <u>10/14/11</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>
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>[Signature]</u> Name (print) <u>Michael S Roberts</u> Date & city of signing <u>October 23, 2011 Pomeroy WA</u>	Signature of Grantee or Grantee's Agent <u>[Signature]</u> Name (print) <u>Tina L Herman</u> Date & city of signing <u>Lewiston ID 83501 November 28, 2011</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)).



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

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(See back of last page for instructions)

☐ Check box if partial sale of property

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

1 SELLER GRANTOR	Name <u>The Bank of New York Mellon fka The Bank of New York, as Trustee for the Certificate Holders of WALT</u>	2 BUYER GRANTEE	Name <u>Marvin C. Jones, Sr and Dianne M. Jones, Husband and Wife</u>
	Mailing Address <u>400 National Way</u>		Mailing Address <u>P.O. Box 2</u>
	City/State/Zip <u>Simi Valley, CA 93065</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 type="checkbox"/> Same as Buyer/Grantee Name <u>Marvin C. Jones, Sr</u> Mailing Address <u>180 2nd St</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>1-051-13-006-2330-0000</u> <input type="checkbox"/> _____ _____ _____	List assessed value(s) <u>69,998.00</u> _____ _____ _____

4 Street address of property: 180 2nd Street, Pomeroy, WA 99347This property is located in ☒ unincorporated Garfield County OR within ☐ city of Pomeroy☐ Check box if any of the listed parcels are being segregated from a larger parcel.

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

Lot 6 and the East 10 feet of Lot 7 in Block 13 of Wilson's Addition to the City of Pomeroy.

Commonly Known as 180 2nd St, Pomeroy, WA 99347& Inc, Alternative Loan Trust 2004-36CB Mortgage Pass-Through Certificates, Series 2004-36CB**5** Enter Abstract Use Categories: 11
(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) 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

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 Special Warranty DeedDate of Document November 21, 2011

Gross Selling Price \$	36,750.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	36,750.00
Excise Tax: State \$	470.40
Local \$	91.87 00
*Delinquent Interest: State \$	
Local \$	
*Delinquent Penalty \$	
Subtotal \$	562.27 20
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	6.00
Total Due \$	567.27 20

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 AgentName (print) Krishna WilsonDate & city of signing: Puyallup, 11/28/2011Signature of
Grantee or Grantee's AgentName (print) Krishna WilsonDate & city of signing: Puyallup, 11/28/2011

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 (06/02/06)

THIS SPACE / TREASURER'S USE ONLY

PAID

NOV 30 2011

COUNTY
Treasurer2136
THE

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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(See back of last page for instructions)

☐ Check box if partial sale of property

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

1 SELLER GRANTOR	Name <u>Estate of Velma Allen</u>	2 BUYER GRANTEE	Name <u>Ula Rae Moser (50%)</u>
	<u>Marilyn Nelson, Personal Representative</u>		<u>Marilyn L. Nelson (50%)</u>
	Mailing Address <u>12641 S.E. 7th Place</u>		Mailing Address <u>12641 S.E. 7th Place</u>
	City/State/Zip <u>Bellevue, WA 98005</u>		City/State/Zip <u>Bellevue, WA 98005</u>
	Phone No. (including area code) <u>(425) 455-2704</u>		Phone No. (including area code) <u>(425) 455-2704</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 <u>2-013-43-028-2000</u> <input type="checkbox"/> <u>2-012-43-009-4001</u> <input type="checkbox"/> <u>2-012-43-010-3001</u> <input type="checkbox"/> <u>2-012-43-015-2001</u> <input type="checkbox"/> <u>2-012-43-016-1001</u> <input type="checkbox"/>
	Name _____ Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____		List assessed value(s) <u>514,429</u>

4 Street address of property: _____

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

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

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

5 Select Land Use Code(s): 83 - Agriculture Classification 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

	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 ☒ does ☐ does not qualify for continuance.

Colleen Ledersund 12-2-2011
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
Marilyn Nelson Ula Rae Moser
PRINT NAME
MARILYN NELSON ULA RAE MOSER

List all personal property (tangible and intangible) included in selling price. None

If claiming an exemption, list WAC number and reason for exemption:
WAC No. (Section/Subsection) 458-61A-202
Reason for exemption Probate transfer

Type of Document Personal Representative Quitclaim Deed
Date of Document Nov. 7, 2011

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>0.00</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>Cynthia L. Mosher</u>	Signature of Grantee or Grantee's Agent <u>Cynthia L. Mosher</u>
Name (print) <u>Cynthia L. Mosher, Agent for Grantor</u>	Name (print) <u>Cynthia L. Mosher, Agent for Grantee</u>
Date & city of signing: <u>Nov. 17, 2011 Lewiston, ID</u>	Date & city of signing: <u>Nov. 17, 2011, Lewiston, ID</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)).

CERTIFIED

FILED

2011 SEP 28 P 5:15

MARIE J. EGGART
COUNTY CLERK
ASOTIN COUNTY, WA

SUPERIOR COURT, STATE OF WASHINGTON
ASOTIN COUNTY

In the matter of the Estate of:

VELMA LOUISE ALLEN,

Deceased.

Case No. 11-4-00060 R

LETTERS TESTAMENTARY

STATE OF WASHINGTON)
) ss.
County of ASOTIN)

WHEREAS, the last Will of VELMA LOUISE ALLEN, deceased, was, on September 28, 2011, duly exhibited, proven, and recorded in our said Superior Court; and, whereas, it appears in and by said Will that Marilyn Nelson is the person nominated as personal representative in said Will, and, whereas, said Marilyn Nelson has petitioned this court to be appointed personal representative thereof and has duly qualified, and this court has entered an order granting nonintervention powers to the personal representative,

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS, that we do hereby authorize the said Marilyn Nelson to execute the terms of the Will with nonintervention powers according to law.

WITNESS my hand and the seal of said Court September 28, 2011.

CLERK OF THE SUPERIOR COURT
ASOTIN COUNTY

Janet Zellerhoff, Deputy Clerk

LETTERS TESTAMENTARY -1-

Clements, Brown & McNichols, P.A.
321 13th Street • P. O. Box 1510
Lewiston, ID 83501
Tel (208) 743-6538 • Fax (208) 746-0753

1
2 STATE OF WASHINGTON)
3) ss.
4 County of ASOTIN)

5 MARIE EGGART

6 I, _____ County Clerk in and for the said County and State, do
7 hereby certify that the foregoing is a true and correct copy of the original LETTERS
8 TESTAMENTARY as the same appear on file and of record in my office and that said LETTERS
9 TESTAMENTARY are now in full force and effect and have never been revoked.

10
11 IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my seal this
12 28th day of September, 2011.

13
14 MARIE EGGART

15
16 Clerk of Said Superior Court

17
18 By _____
19 Deputy
20

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

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☐ Check box if partial sale of property

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

SELLER GRANTOR	BUYER GRANTEE
Name <u>William S. Leonard</u>	Name <u>William D. Petty</u>
Mailing Address <u>1981 E. Deadman Creek Rd</u>	Mailing Address <u>PO Box 216 424 Hill St.</u>
City/State/Zip <u>Pomeroy, WA 99347</u>	City/State/Zip <u>Tipton CA 93272 Pomeroy WA 99347</u>
Phone No. (including area code)	Phone No. (including area code)
Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property
Name <u>William D. Petty</u>	20124201130000000 <input type="checkbox"/>
Mailing Address <u>PO Box 216 c/o 424 Hill St</u>	20124201420100000 <input type="checkbox"/>
City/State/Zip <u>Tipton CA 93272 Pomeroy WA 99347</u>	<input type="checkbox"/>
Phone No. (including area code)	<input type="checkbox"/>
List assessed value(s)	

Street address of property: 372 North Meadow Creek Road, 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 a larger parcel.

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

Select Land Use Code(s):
11 Household, single family units
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 ☐ NO ☒

Is this property designated as forest land per chapter 84.33 RCW? YES ☐ NO ☒
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34? ☒ 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.

Colleen Ledgerwood 12/2/2011
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
William D. Petty
by: Richard D. Burns, Attorney in Fact
PRINT NAME

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 11 11-30-11

Gross Selling Price \$	160,000.00
*Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	160,000.00
Excise Tax : State \$	2,048.00
Local \$	400.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	2,448.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	2,453.00

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 Grantor or Grantor's Agent <u>Richard D. Burns</u>	Signature of Grantee or Grantee's Agent <u>William D. Petty</u>
Name (print) <u>William S. Leonard</u>	Name (print) <u>William D. Petty</u>
Date & city of signing: <u>12/1/11, Clarkston, WA</u>	Date & city of signing: <u>12/1/11, 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)).

EXHIBIT 'A'

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

In Township 12 North, Range 42 E .W.M.

That part of the Southwest quarter of the Southwest quarter of Section 11 and of the North half of Section 14, more particularly described as follows:

Commencing at the South quarter corner of said Section 14, said point being South 01°52'12" East 10,714.68 feet from the North quarter corner of said Section 11; thence North 16°53'47" East 4336.41 feet to a point on the centerline of North Meadow Creek Road and the True Point of Beginning; thence South 02°12'11" West 1116.61 feet, leaving said centerline; thence South 72°23'23" West 198.01 feet; thence North 60°43'50" West 244.13 feet; thence North 08°24'16" West 244.22 feet; thence North 63°16'56" West 62.04 feet; thence North 67°45'08" West 620.11 feet; thence North 14°51'22" East 457.39 feet; thence North 25°26'29" West 26.43 feet; thence North 68°06'11" West 559.66 feet; thence North 81°14'45" West 622.76 feet; thence South 39°50'18" West 173.43 feet; thence South 06°54'31" West 778.16 feet; thence South 86°59'20" West 447.64 feet; thence North 07°47'20" West 891.85 feet; thence North 32°08'52" West 58.19 feet; thence North 40°26'15" West 511.53 feet; thence North 74°10'39" West 509.77 feet; thence North 84°42'43" West 19.70 feet; thence South 85°49'20" West 155.82 feet; thence South 81°25'53" West 91.00 feet; thence North 01°36'54" West 447.39 feet, returning to the said centerline; thence the following 12 courses along said centerline:

- 01) North 83°22'17" East 312.75 feet to a point of curve;
- 02) 360.38 feet along a curve concave to the Southwest with a central angle of 34°54'10", a radius of 591.59 feet and its long chord bearing South 79°10'38" East 354.83 feet, to a point of tangency;
- 03) South 61°43'33" East 195.41 feet to a point of curve;
- 04) 250.92 feet along a curve concave to the Northeast with a central angle of 20°30'30", a radius of 701.02 feet and its long chord bearing South 71°58'48" East 249.58 feet, to a point of tangency;
- 05) South 82°14'03" East 551.00 feet to a point of curve;
- 06) 244.28 feet along a curve concave to the Southwest with a central angle of 27°49'30", a radius of 503.00 feet and its long chord bearing South 68°19'19" East 241.88 feet, to a point of tangency;



- 07) South 54°24'33" East 317.55 feet to a point of curve;
- 08) 357.67 feet along a curve concave to the Northeast with a central angle of 39°49'50", a radius of 514.51 feet and its long chord bearing South 74°19'29" East 350.52 feet, to a point of tangency;
- 09) North 85°45'36" East 435.18 feet to a point of curve;
- 10) 299.99 feet along a curve concave to the Southwest with a central angle of 33°27'17", a radius of 513.78 feet and its long chord bearing South 77°30'46" East 295.75 feet, to a point of tangency;
- 11) South 60°47'07" East 945.21 feet to a point of curve;
- 12) 69.76 feet along a curve concave to the Southwest with a central angle of 05°17'38", a radius of 755.00 feet and its long chord bearing South 58°08'19" East 69.73 feet, to the place of beginning.

EXCEPT that part thereof that is South of North Meadow Creek road and within the East half of the Northeast quarter of said Section 14.

ALSO EXCEPT public road rights of way.

SUBJECT TO an easement 50 feet in width for access and utilities, an easement 50 feet in width for farm equipment access, and an easement 20 feet in width for farm truck access, as described in Record of Survey recorded April 24, 2007 as Garfield County Auditor's No. 20070224.

A handwritten signature in black ink, appearing to be 'R.A.S.' or similar, located in the bottom right corner of the page.

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>Janet Scoggin, a married person as her sole and separate property</u>	2 BUYER GRANTEE	Name <u>Brian Scoggin, as his sole and separate property</u>
	Mailing Address <u>433 Highway 12E</u>		Mailing Address <u>664 Linville Ridge 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) 843-3810</u>		Phone No. (including area code) <u>843-2424</u>
3 Send all property tax correspondence to: <input 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>2-010-42-011-4000</u> <input type="checkbox"/> <u>2-010-42-014-4000 1000 ac</u> <input type="checkbox"/> <u>2-010-42-023-1000</u> <input type="checkbox"/> <input type="checkbox"/>	
		List assessed value(s) <u>215323</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)
Southeast quarter of Southeast quarter of Section 11, Township 10 North, Range 42 E.W.M.
South half; Northeast quarter; Southeast quarter of Northwest quarter; Section 14, Township 10 North, Range 42 E.W.M.
East half of Northeast quarter and Northeast quarter of Northwest quarter, Section 23, Township 10 North, Range 42 E.W.M.

<p>5 Select Land Use Code(s): <u>94 - Open space land classified under chapter 84.34 RCW</u> enter any additional codes: _____ (See back of last page for instructions)</p> <p>Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/></p> <p>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>Colleen</u> <u>12/12/2011</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>Brian Scoggin</u> PRINT NAME <u>Brian Scoggin</u> </p>	<p>7 List all personal property (tangible and intangible) included in selling price.</p> <p>If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-201(1)(B)</u> Reason for exemption <u>Gift from mother to son</u></p> <p>Type of Document <u>Gift Deed</u> Date of Document <u>12/12/11</u></p> <table> <tr> <td>Gross Selling Price \$</td> <td>0.00</td> </tr> <tr> <td>*Personal Property (deduct) \$</td> <td></td> </tr> <tr> <td>Exemption Claimed (deduct) \$</td> <td></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</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 \$	0.00	*Personal Property (deduct) \$		Exemption Claimed (deduct) \$		Taxable Selling Price \$	0.00	Excise Tax : State \$	0.00	<u>0.0025</u> Local \$	0.00	*Delinquent Interest: State \$		Local \$		*Delinquent Penalty \$		Subtotal \$	0.00	*State Technology Fee \$	5.00	*Affidavit Processing Fee \$	5.00	Total Due \$	10.00
Gross Selling Price \$	0.00																										
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Subtotal \$	0.00																										
*State Technology Fee \$	5.00																										
*Affidavit Processing Fee \$	5.00																										
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>Janet Scoggin</u>	Signature of Grantee or Grantee's Agent <u>Brian Scoggin</u>
Name (print) <u>Janet Scoggin</u>	Name (print) <u>Brian Scoggin</u>
Date & city of signing: <u>12/12/11, Pomeroy WA</u>	Date & city of signing: <u>12/12/11, Pomeroy WA</u>

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



REAL ESTATE EXCISE TAX SUPPLEMENTAL STATEMENT

(WAC 458-61A-304)

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

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

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

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

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

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

Signature

Firm Name

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

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

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

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

A: Gifts with consideration

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.

+ Janet Leoggin
Grantor's Signature

+ Ben Berger
Grantee's Signature

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

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

NOTE: Exchange Facilitator must sign below.

Exchange Facilitator's Signature

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



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>Janet Scoggin, a married person as her sole and separate property</u>	2 BUYER GRANTEE	Name <u>Melissa Taylor, as her sole and separate property</u>
	Mailing Address <u>433 Highway 12E</u>		Mailing Address <u>437 Hwy 12E</u>
	City/State/Zip <u>Pomeroy, WA 99347</u>		City/State/Zip <u>Pomeroy WA 99347</u>
	Phone No. (including area code) <u>(509) 843-3810</u>		Phone No. (including area code) <u>(509) 843-6104</u>
3	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee Name <u>Janet Scoggin</u> Mailing Address <u>433 Hwy 12E</u> City/State/Zip <u>Pomeroy WA 99347</u> Phone No. (including area code) <u>(509) 843-3810</u>	List all real and personal property tax parcel account numbers – check box if personal property <u>2-066-04-008-1310</u> <input type="checkbox"/> <u>2-012-42-034-3025</u> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
		List assessed value(s) <u>110503</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 Exhibit "A"

5 Select Land Use Code(s):

84 - Open space land classified under chapter 84.34 RCW

enter any additional codes: _____

(See back of last page for instructions)

Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)?

YES NO

☐ ☒

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

YES NO

☐ ☒

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

☒ ☒

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.

Colleen
DEPUTY ASSESSOR

12/16/2011
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(1)(b)

Reason for exemption

Gift from mother to daughter

Type of Document Gift Deed

Date of Document 12/12/11

Gross Selling Price \$ 0.00

*Personal Property (deduct) \$ _____

Exemption Claimed (deduct) \$ _____

Taxable Selling Price \$ 0.00

Excise Tax : State \$ 0.00

0.0025 Local \$ 0.00

*Delinquent Interest: State \$ _____

Local \$ _____

*Delinquent Penalty \$ _____

Subtotal \$ 0.00

*State Technology Fee \$ 5.00

*Affidavit Processing Fee \$ 5.00

Total Due \$ 10.00

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 Janet Scoggin

Name (print) Janet Scoggin

Date & city of signing: 12/12/11 Pomeroy WA

Signature of

Grantee or Grantee's Agent Melissa Taylor

Name (print) Melissa Taylor

Date & city of signing: 12/12/11 Pomeroy 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 0001ac (11/30/11)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

PAID
DEC 16 2011

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER

2140
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 \$ _____ 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.

Janet Scoggie
Grantor's Signature

Melissa Taylor
Grantee's Signature

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

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

NOTE: Exchange Facilitator must sign below.

Exchange Facilitator's Signature

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

EXHIBIT "A"

Lots 3, 4, 5, 6, 7, and 8 in Block 4 of Pataha City.

Beginning at a point lying South $8^{\circ}50'$ West 50 feet from the Southwest corner of Block 4 in Pataha City, Washington, in Section 34, Township 12 North, Range 42 E.W.M., thence North $8^{\circ}50'$ East to the North line of the South half of the Southwest quarter of said Section 34, thence West 314.5 feet, thence South $8^{\circ}50'$ West to the center of the county road, thence Easterly along the center of said County road to the place of beginning..



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>Janet Scoggin, a married person as her sole and separate</u> <u>property</u>	2 BUYER GRANTEE	Name <u>Max Scoggin, Trustee, Janet and Everett Scoggin</u> <u>Irrevocable Trust, a trust</u>
	Mailing Address <u>433 Highway 12E</u>		Mailing Address <u>664 Linville Ridge 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) 843-3810</u>		Phone No. (including area code) <u>843-2424</u>
3 Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	
Name _____		1-065-00-003-1010 <input type="checkbox"/>	
Mailing Address _____		1-070-31-049-1650 <input type="checkbox"/>	
City/State/Zip _____		1-050-01-001-1420 <input type="checkbox"/>	
Phone No. (including area code) _____			
		List assessed value(s)	

4 Street address of property: _____

This property is located in Pomeroy

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

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

Lot 3 in Belknap Addition to the City of Pomeroy

The North 15 feet of Tax 49 in Section 31, Township 12 North, Range 42 E.W.M.

The North 15 feet of the West half of Lot 1, Block 1, Original Town 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.
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-211(1)</u> Reason for exemption <u>Transfer to Irrevocable Trust</u>
6 Is this property designated as forest land per chapter 84.33 RCW? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information. This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.	Type of Document <u>Quitclaim Deed</u> Date of Document <u>12/12/11</u> Gross Selling Price \$ _____ 0.00 *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ _____ 0.00 Excise Tax : State \$ _____ 0.00 <u>0.0025</u> Local \$ _____ 0.00 *Delinquent Interest: State \$ _____ Local \$ _____ *Delinquent Penalty \$ _____ Subtotal \$ _____ 0.00 *State Technology Fee \$ _____ 5.00 *Affidavit Processing Fee \$ _____ 5.00 Total Due \$ _____ 10.00
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>X Janet Scoggin</u>	Signature of Grantee or Grantee's Agent <u>X Max O. Scoggin</u>
Name (print) <u>Janet Scoggin</u>	Name (print) <u>Max Scoggin</u>
Date & city of signing: <u>12/12/2011 Pomeroy WA</u>	Date & city of signing: <u>12/12/2011 Pomeroy WA</u>

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

REV 84 0001ac (11/30/11)

THIS SPACE - TREASURER'S USE ONLY

COUNTY ASSESSOR
TREASURER

PAID
DEC 16 2011

2141

KAREN ROOSEVELT
GARFIELD COUNTY TREASURER

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>BINGMAN FARMS</u>	2 BUYER GRANTEE	Name <u>IVAN E. BINGMAN (50%) and ROBERT W. BINGMAN (50%)</u>
	Mailing Address _____		Mailing Address <u>929 DUTCH FLAT ROAD</u>
	City/State/Zip <u>POMEROY, WA 99347</u>		City/State/Zip <u>POMEROY, WA 99347</u>
	Phone No. (including area code) _____		Phone No. (including area code) _____
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property	
	Name _____	<u>2-010-42-006-1000</u> <input type="checkbox"/>	
	Mailing Address _____	<input type="checkbox"/>	
	City/State/Zip _____	<input type="checkbox"/>	
	Phone No. (including area code) _____	<input type="checkbox"/>	
		List assessed value(s) <u>1868</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)

THE SOUTH HALF OF THE NORTHEAST QUARTER OF SECTION 6 IN TOWNSHIP 10 NORTH, RANGE 42 E.W.M

5	Select Land Use Code(s): <u>83 - Agriculture classified under current use chapter 84.34 RCW</u> enter any additional codes: _____ (See back of last page for instructions)	7	List all personal property (tangible and intangible) included in selling price.
	Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES <input type="checkbox"/> NO <input type="checkbox"/>		
6	Is this property designated as forest land per chapter 84.33 RCW? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34? <input 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. (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>Colleen</u> <u>12-22-11</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>Ivan E. Bingham RB.</u> PRINTNAME		If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) <u>458-61A-211(2)(B)</u> Reason for exemption <u>DISTRIBUTION FROM PARTNERSHIP TO PARTNERS IN SAME PRO RATA SHARE AS THEY OWNED THE PARTNERSHIP</u> Type of Document <u>QUIT CLAIM DEED OF DISTRIBUTION</u> Date of Document <u>11/30/11</u> Gross Selling Price \$ <u>0.00</u> *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ <u>0.00</u> Excise Tax : State \$ <u>0.00</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> <u>OK</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>Ivan E. Bingham</u>	Signature of Grantee or Grantee's Agent <u>Robert W. Bingham</u>
Name (print) <u>IVAN E. BINGMAN</u>	Name (print) <u>ROBERT W. BINGMAN</u>
Date & city of signing: <u>11/30/11 POMEROY</u>	Date & city of signing: <u>11/30/11 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)).