

**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.

<p><b>1 SELLER GRANTOR</b></p> <p>Name <u>Eugene W. Thiessen</u></p> <p>Mailing Address <u>13973 Asotin Creek Road</u></p> <p>City/State/Zip <u>Asotin, WA 99402</u></p> <p>Phone No. (including area code) <u>(509) 243-4561</u></p>	<p><b>2 BUYER GRANTEE</b></p> <p>Name <u>Thiessen Ranch, LLC</u></p> <p>c/o <u>Dan R. Thiessen</u></p> <p>Mailing Address <u>1345 Reser Road</u></p> <p>City/State/Zip <u>Walla Walla, WA 99362</u></p> <p>Phone No. (including area code) <u>(206) 406-4437</u></p>
<p><b>3</b> Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee</p> <p>Name _____</p> <p>Mailing Address _____</p> <p>City/State/Zip _____</p> <p>Phone No. (including area code) _____</p>	<p>List all real and personal property tax parcel account numbers - check box if personal property</p> <p><u>Please see Exhibit A, attached.</u> <input type="checkbox"/></p> <p>_____ <input type="checkbox"/></p> <p>_____ <input type="checkbox"/></p> <p>_____ <input type="checkbox"/></p>

**4** Street address of property: 13973 Asotin Creek Road

This property is located in Asotin 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)

Please see Exhibit B, attached.

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

63 - Agriculture classified under current use chapter 84.34 RCW

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

(See back of last page for instructions)

YES NO

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?  YES  NO

**6** YES NO

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

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

Is this property receiving special valuation as historical property per chapter 84.26 RCW?  YES  NO

If any answers are yes, complete as instructed below.

**(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)**  
NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.08). Prior to signing (3) below, you may contact your local county assessor for more information.

This land  does  does not qualify for continuance.

Gail Wilford 2/17/15  
DEPUTY ASSESSOR DATE

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

**(3) OWNER(S) SIGNATURE**

[Signature]  
PRINT NAME  
Dan R. Thiessen

**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

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

**Gift**

Type of Document Gift Deed

Date of Document 2-12-2015

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>Eugene W. Thiessen</u>	Signature of Grantee or Grantee's Agent <u>[Signature]</u>
Name (print) <u>Eugene W. Thiessen</u>	Name (print) <u>Dan R. Thiessen</u>
Date & city of signing: <u>2-12-2015, CLARKSTON</u>	Date & city of signing: <u>2-12-2015, CLARKSTON</u>

**Perjury:** Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.04.020(1)(c)).

REV 84 0001a (02/03/15) THIS SPACE - TREASURER'S USE ONLY COUNTY TREASURER

ASOTIN COUNTY  
TREASURER

Cash 10.00gh 48154

Exhibit A

Item 3. Tax Parcel Numbers and Tax Assessed Value:

Parcel Number	Land Value	Open Space Land
2-010-44-013-4700-0000	\$6,770.00	\$1,410.00
2-010-44-023-5500-0000	11,270.00	2,400.00
2-010-44-024-0000-0000	70,530.00	26,620.00
2-010-44-025-9000-0000	36,400.00	8,400.00
2-010-44-026-4400-0000	2,600.00	600.00
2-010-44-035-1100-0000	2,600.00	600.00
2-010-44-035-1300-0000	2,000.00	460.00
2-010-44-035-4800-0000	3,600.00	830.00
2-010-44-036-1800-0000	2,310.00	530.00
2-010-45-018-3300-0000	2,700.00	580.00
2-010-45-019-1300-0000	2,890.00	610.00
2-010-45-019-4400-0000	1,270.00	290.00
2-010-45-019-4600-0000	206,100.00	202,100.00
2-010-45-019-6000-0000	18,280.00	4,160.00
2-010-45-020-3300-0000	2,210.00	510.00
2-010-45-029-2600-0000	3,110.00	720.00
2-010-45-030-9000-0000	35,680.00	8,230.00

48154

Exhibit B

Township 10 North Range 44, East of the Willamette Meridian:

Section 13: S $\frac{1}{2}$ SE $\frac{1}{4}$ ; part of S $\frac{1}{2}$ SW $\frac{1}{4}$  described as follows: Beginning at the Southeast corner of the SW $\frac{1}{4}$  of Section 13; thence North following the East line of said quarter section 400 feet; thence in a Westerly direction 1120 feet to a point 500 feet North of the South line of said Section 13; thence in a Southwesterly direction 600 feet to a point on the South line of said Section 13, 1477 feet West of the place of beginning; thence East on the South line of Section 13, 1477 feet to the place of beginning.

Section 23: E $\frac{1}{2}$ NE $\frac{1}{4}$ ; E $\frac{1}{2}$ SE $\frac{1}{4}$

Section 24: All of Section Twenty-Four (24).

Section 25: E $\frac{1}{2}$ NW $\frac{1}{4}$ ; NE $\frac{1}{4}$ ; S $\frac{1}{2}$

Section 35: NE $\frac{1}{4}$ NE $\frac{1}{4}$

Section 26: SE $\frac{1}{4}$ SE $\frac{1}{4}$

Section 35: All that part of Section 35, Township 10 North, Range 44, East of the Willamette Meridian, described as follows:

Beginning at the Northeast corner of the Southwest quarter of the Northeast quarter of said Section 35, thence Westerly along the North boundary line of the Southwest quarter of the Northeast quarter for a distance of 530 feet, more or less, to a point on the Easterly edge of the county road; thence Southwesterly along said county road for a distance of 510 feet, more or less; thence South 19°42' West for a distance of 303.2 feet; thence South 34°46' West for a distance of 285.35 feet; thence South 47°34' West for a distance of 619.26 feet; thence South 23°36' East for a distance of 180.46 feet; thence South 11°45' East for a distance of 188.31 feet; thence South 7°47' East for a distance of 219.94 feet; thence South 35°27 $\frac{1}{2}$ ' East for a distance of 165.24 feet to a point on the East boundary line of the Northeast Quarter of the Southwest quarter of said Section 35; thence continue South 35°27 $\frac{1}{2}$ ' East for a distance of 524.0 feet; thence South 37°02' East for a distance of 207.33 feet; thence South 28°55' East for a distance of 388.13 feet; thence South 55°51' East for a distance of 106.48 feet; thence South 73°58' East for a distance of 415.18 feet; thence North 87°10' East for a distance of 85.23 feet; thence North 1°21' West for a distance of 413.8 feet; thence North 62°41' East for a distance of 331.5 feet; thence North 15°21' East for a distance of 269.2 feet; thence North 72°10' East for a distance of 528.0 feet; thence North 22°30' West for a distance of 501.5 feet; thence North 66°15' East for a distance of 482.0 feet to a point on the North boundary line of the Southeast quarter of said Section 35, said point being 298.6 feet Westerly of the Northeast

corner of said Southeast quarter; thence North 89°56' West along said North boundary line for a distance of 1060.2 feet to the Southeast corner of the Southwest quarter of the Northeast quarter of said Section 35; thence North along the East line thereof a distance of 1338.8 feet to the place of beginning.

Section 36: All that portion of the NE $\frac{1}{4}$  of Section 36, Township 10 North, Range 44, East of Willamette Meridian, described as follows:

Commencing at the Northeast corner of the NE $\frac{1}{4}$  of said Section 36; thence North 89°56' West along the North boundary line of said NE $\frac{1}{4}$  for a distance of 2677.6 feet to the Northwest corner of said NE $\frac{1}{4}$ ; thence South 0°04' West along the West boundary line of said NE $\frac{1}{4}$  for a distance of 1529.1 feet; thence North 27°35' East for a distance of 1132.3 feet; thence South 64°53' East for a distance of 496.0 feet; thence North 42°47' East for a distance of 524.2 feet; thence South 85°41' East for a distance of 1353.2 feet to a point on the East boundary line of said NE $\frac{1}{4}$ ; thence North 0°04' East along the East boundary line of said NE $\frac{1}{4}$  for a distance of 450.0 feet to the point of beginning, situated in the County of Asotin, State of Washington.

Township 10 North, Range 45, East of the Willamette Meridian:

Section 18: Lot 4

Section 19: SW $\frac{1}{4}$ NE $\frac{1}{4}$ ; SE $\frac{1}{4}$ NW $\frac{1}{4}$ ; E $\frac{1}{2}$ SW $\frac{1}{4}$ ; W $\frac{1}{2}$ SE $\frac{1}{4}$ ; and, Lots 1, 2, 3, and 4.

Section 29: The W $\frac{1}{2}$ NW $\frac{1}{4}$  of Section 29; part of the SE $\frac{1}{4}$ SE $\frac{1}{4}$  of Section 19 and part of the W $\frac{1}{2}$ SW $\frac{1}{4}$  of Section 20, Township 10 North, Range 45 East of the Willamette Meridian described as follows:

Commencing at the Southeast corner of the SW $\frac{1}{4}$ SW $\frac{1}{4}$  of Section 20, said Township and Range; thence North along the East line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$  of Section 20 to base of bluff on South bank of Asotin Creek; thence following meanders of base of said bluff in a Southwesterly direction to a point on the West line of the SE $\frac{1}{4}$ SE $\frac{1}{4}$  of Section 19 a distance of 395 feet, more or less, from the Southwest corner of said SE $\frac{1}{4}$ SE $\frac{1}{4}$  of Section 19; thence South to the Southwest corner of said SE $\frac{1}{4}$ SE $\frac{1}{4}$  of Section 19; thence East one-half mile to the place of beginning, EXCEPTING THEREFROM the following:

Commencing at a point on the East line of the SW $\frac{1}{4}$ SW $\frac{1}{4}$  of Section 20, Township 10 North, Range 45 East of the Willamette Meridian, 678 feet North of the Southeast corner of said 40 acres; thence South to the Southeast corner of the SW $\frac{1}{4}$ NW $\frac{1}{4}$  of Section 29, Township 10 North, Range 45, East of the Willamette Meridian; thence West 80 rods to the Southwest corner of said 40 acres; thence Northeasterly to a point on the North line of said 40 acres, 267 feet West of the Northeast corner thereof; thence North 118 rods, more or less, to a pile of rock marking corner of the fence as it now exists; thence Northeasterly

to the place of beginning, and being in the SW $\frac{1}{4}$ SW $\frac{1}{4}$  of Section 20, and the W $\frac{1}{2}$ NW $\frac{1}{4}$  of Section 29, said Township and Range.

Section 30: All of Section 30, Township 10 North, Range 45, East of the Willamette Meridian, EXCEPTING THEREFROM the following:

Beginning at the Southeast corner of Section 30, Township 10 North, Range 45 East of the Willamette Meridian; thence North a distance of 2640 feet along the East line of said Section 30 to the quarter corner; then West a distance of 185 feet, thence South 29°00' West a distance of 3020 feet to a point on the South line of said Section 30; thence East a distance of 1650 feet along the Section line to the place of beginning, being part of the SE $\frac{1}{4}$  of said Section 30. And also: Beginning at the South quarter corner of Section 30, Township 10 North, Range 45 East of the Willamette Meridian; thence North 88°00' West a distance of 1300 feet along the South line of said Section 30; thence North 2°00' West a distance of 120 feet; thence North 23°15' East a distance of 455 feet; thence North 40°50' East a distance of 560 feet; thence North 48°15' East a distance of 220 feet; thence South 71°55' East a distance of 685 feet; thence South 1°40' East a distance of 215 feet; thence South 50°00' East a distance of 1130 feet to a point on the South line of said Section 30; thence West a distance of 930 feet along the Section line to the place of beginning, being part of the SW $\frac{1}{4}$ SE $\frac{1}{4}$  and the SE $\frac{1}{4}$ SW $\frac{1}{4}$  of Section 30, Township 10 North, Range 45 East of the Willamette Meridian.

SUBJECT TO: Right of way for secondary State Highway No. 3-R granted the State of Washington by Quitclaim Deed recorded July 2, 1940 in Book 46 of Deeds, Page 180, records of Asotin County, Washington.

SUBJECT TO: Right of way over SW $\frac{1}{4}$ , NE $\frac{1}{4}$  and NW $\frac{1}{4}$  of Section 1, and NE $\frac{1}{4}$  of Section 2, Township 9 North, Range 44, E.W.M. for the purpose of ingress and egress to the public highway from and to portion of Sections 35 and 36 in Township 10 North, Range 44, E.W.M., and portion of Section 2 in Township 9 North, Range 44, E.W.M. as reserved in perpetuity in Warranty Deed from John R. Walthew and Mariette E. Walthew, his wife, and David O. Forbes and Mary Ann Forbes, his wife, to James T. Parsons recorded October 16, 1917 in Book 33 of Deeds, Page 235, records of Asotin County, Washington.

SUBJECT TO: Any and all encumbrances of record AND NOT OF RECORD.

**REAL ESTATE EXCISE TAX  
SUPPLEMENTAL STATEMENT**

(WAC 458-61A-306)

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

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

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

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 \$ 974,000.00 to grantee (buyer).

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

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

**A. Gifts with consideration**

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

**B. Gifts without consideration**

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

Has there been or will there be a refinance of the debt?  YES  NO (If yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-213 for exemption requirements.

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

Eugene W. Thiessen 2-12-2015 Dan R. Thiessen 2-17-2015  
Grantor's Signature Date Grantee's Signature Date  
Eugene W. Thiessen Dan R. Thiessen  
Grantor's Name (print) Grantee's Name (print)

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

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

Exchange Facilitator's Signature

48154