



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

(See back of last page for instructions)

Check box if partial sale of property

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

Form sections 1-3: Seller/Grantor and Buyer/Grantee information, including names, addresses, and tax correspondence details.

Form section 4: Street address of property, location details, and legal description.

Form section 5: Select Land Use Code(s) and exemption questions.

Form section 6: Continuation and compliance notices for forest land or historic property.

Form section 6: Owner(s) signature and print name area.

Form section 7: Personal property included in selling price and tax calculation table.

Form section 8: Certification of truth and correctness, and signatures of grantor and grantee.

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)).

Cash 10.00 gh

ASOTIN COUNTY TREASURER

48155

After recording return to:

David A. Gittins  
Law Offices of David A. Gittins  
P. O. Box 191  
Clarkston, WA 99403

**MEMORANDUM OF CONTRACT**

Reference is hereby made to that certain Real Estate Contract dated October 2, 2006 involving the installment sale of Seller's interest in the below described real property situate in the County of Asotin, State of Washington

Seller: Mark E. Heuett, a single person  
Debra J. Heuett, a single person

Purchaser: Lenny Frasure, a single person

Effective Date of Contract: October 2, 2006

Legal Description: Situate in State of Washington, County of Asotin, and identified as Lot 10 Cloverland Estates Subdivision and legally described as follows:

That part of the SW $\frac{1}{4}$ SE $\frac{1}{4}$  of Section 17 of Township 8 North, Range 44 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows:

Beginning at the Southwest corner of said SW $\frac{1}{4}$ SE $\frac{1}{4}$ ; thence North 89°44'50" East along the South line of said SW $\frac{1}{4}$ SE $\frac{1}{4}$  a distance of 333.50 feet; thence North 0°32'53" West, 653.00; thence South 89°44'50" West, 333.50 feet to a point on the West line of said SW $\frac{1}{4}$ SE $\frac{1}{4}$ ; thence South 0°32'53" East along said West line 653.00 feet to the place of beginning.

TOGETHER with but subject to the rights of others an easement for ingress, egress and utilities lying 25 feet on each side of the following described centerline: Commencing at the Southeast corner of the above described tract; thence North 0°32'53" West, 243.25 feet to the true place of beginning; thence South 78°38'East, 62.73 feet; thence North 69°55'East, 210.18 feet; thence North 63°35'East, 76.50 feet; thence North 31°22'East, 75.13 feet; thence North 8°37'East, 238.92 feet; thence North 25°34'East, 263.71 feet (previously described as 238.86 feet); thence North 49°39'East to a point on the centerline of Harlow Ridge Road, said point being the terminus of the above described centerline.

TOGETHER with, but subject to the rights of others all road and utility easements as shown on the recorded plat as Instrument No. 251284.

SUBJECT TO: Record of survey of the subject property, including a fifty (50) foot access and utility easement as delineated on the survey, which survey was recorded February 5, 2001 as Instrument No. 251284. Reference to the record is made for full particulars.

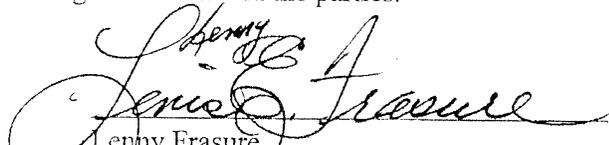
SUBJECT TO: Declaration of Covenants and Restrictions for Cloverland Estates Subdivision, effective March 1, 2004, including the terms, conditions, easements, restrictions, provisions and stipulations, recorded September 30, 2004, under Instrument No. 279222, records of Asotin County, Washington, "NOW COMMONLY KNOWN AS" SE¼NE¼, S½SE¼ of Section 17, Township 8 North, Range 44 EWM and also NE¼NE¼ of Section 20, Township 8 North, Range 44 EWM and also NE¼NW¼ of Section 21, Township 8 North, Range 44, EWM. For future reference, said Declaration of Covenants and Restrictions will attach to all lots in Cloverland Estates Subdivision (Lots 1 through 37) when subject property is legally subdivided and recorded in Auditor's Office, Asotin County, Washington.

Assessor's Tax Parcel Nos: 2-008-44-017-4700, 3-008-44-017-4700, and 7-008-44-017-1720

Real Estate Excise Tax Paid on October 3, 2006, Receipt No. 40883

The above items are a true memorandum of the original contract of the parties.

  
Mark E. Heuett

  
Lenny Frasure  
Purchaser

MEMORANDUM OF CONTRACT

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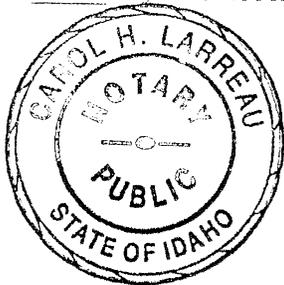
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Debra J. Heuett  
Debra J. Heuett  
Seller

STATE OF IDAHO            )  
  : ss.  
County of Nez Perce        )

I certify that I know or have satisfactory evidence that Mark E. Heuett is the person who appeared before me, and said person acknowledged that he signed this instrument and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 2nd day of October, 2006.



Carol H. Larreau  
Notary Public for Idaho  
Residing at Clarkston, Washington  
My appointment expires: 02-22-11

STATE OF IDAHO            )  
  : ss.  
County of Nez Perce        )

I certify that I know or have satisfactory evidence that Debra J. Heuett is the person who appeared before me, and said person acknowledged that she signed this instrument and acknowledged it to be her free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 2nd day of October, 2006.



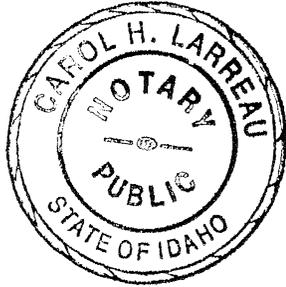
Carol H. Larreau  
Notary Public for Idaho  
Residing at Clarkston, Washington  
My appointment expires: 02-22-11

48155

STATE OF IDAHO            )  
  : ss.  
County of Nez Perce        )

I certify that I know or have satisfactory evidence that Lenny Frasure is the person who appeared before me, and said person acknowledged that he signed this instrument and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 2nd day of October, 2006.



*Carol H. Larreau*  
Notary Public for Idaho  
Residing at Clarkston, Washington  
My appointment expires: 02-22-11

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**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**

- 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.

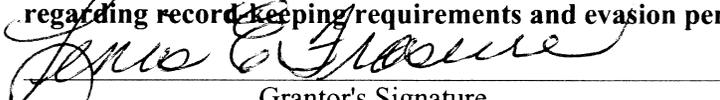
**B: Gifts without consideration**

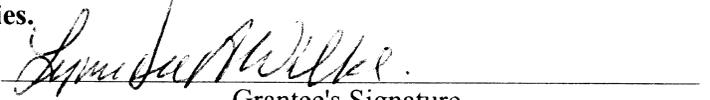
- There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
- Grantor (seller) has made and will continue to make 100% of the payments on total debt of \$ \_\_\_\_\_ and has not received any consideration towards equity. No tax is due.
- Grantee (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 grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

  
Grantor's Signature

  
Grantee's Signature

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

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