

**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.

SELLER GRANTOR	1 Name <u>F. Scott Johnson and Terri L. Johnson</u>	BUYER GRANTEE	2 Name <u>FPJ Farms, LP, undivided 1/2 interest, Todd Johnson and Keesha Johnson, undivided 1/2 interest</u>
	Mailing Address <u>33260 Highway 129</u>		Mailing Address <u>2701 Perry Lane</u>
	City/State/Zip <u>Asotin, WA 99402</u>		City/State/Zip <u>Clarkston, WA 99403</u>
	Phone No. (including area code) <u>(509) 780-8377</u>		Phone No. (including area code) <u>(509) 758-1870</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 _____		1-056-00-096-0029 <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>30000</u>	

4 Street address of property: rural Asotin County  
 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 the attached Exhibit A.

5 Select Land Use Code(s):  
99 - Other undeveloped land  
 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)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	YES	NO
Is this property designated as forest land per chapter 84.33 RCW?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this property receiving special valuation as historical property per chapter 84.26 RCW?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If any answers are yes, complete as instructed below.  
**(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)**  
 NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33 140 or RCW 84.34 108). Prior to signing (3) below, you may contact your local county assessor for more information.  
 This land  does  does not qualify for continuance.

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

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-109  
 Reason for exemption This is an exchange of real property.

Type of Document Quitclaim Deed  
 Date of Document July 2, 2015

Gross Selling Price \$	30,000.00
*Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	30,000.00
Excise Tax: State \$	384.00
<u>0.0025</u> Local \$	75.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	459.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	0.00
Total Due \$	464.00

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

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

Signature of Grantor or Grantor's Agent <u>Frank Scott Johnson</u>	Signature of Grantee or Grantee's Agent <u>Frank H. Johnson</u>
Name (print) <u>F. Scott Johnson</u>	Name (print) <u>Frank H. Johnson</u>
Date & city of signing <u>07/02/2015, Clarkston</u>	Date & city of signing: <u>07/02/2015, 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.20.021 (1)(c)).

REV 84.0001a (05/21/15) THIS SP **AUG 03 2015** COUNTY TREASURER  
 FPJ Farms LP  
 Clarkston  
 ASOTIN COUNTY TREASURER  
 48616  
 78616

Exhibit A

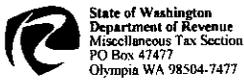
That part of the NW¼NE¼ of Section 8 of Township 7 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows:

Beginning at the Northwest corner of said NW¼NE¼; thence South 0°42'29" West along the West line of said NW¼NE¼ a distance of 1340.97 feet to the Southwest corner of said NW¼NE¼; thence South 89°47'24" East along the South line of said NW¼NE¼ a distance of 333.79 feet; thence North 0°41'34" East, 1340.86 feet to a point on the North line of said NW¼NE¼; thence North 89°46'13" West along said North line a distance of 333.43 feet to the Place of Beginning. EXCEPTING THEREFROM all that portion lying in the right of way of the County Road. ALSO EXCEPTING THEREFROM the South 670.43 feet of the West 333.79 feet of the NW¼NE¼ of Section 8 of Township 7 North, Range 45 East, W.M., Asotin County, Washington.

SUBJECT TO: An easement for ingress, egress, and utilities over and across the West 30 feet of the North 670.54 feet of the NW¼NE¼ of Section 8.

TOGETHER WITH: That 30 foot right of way as contained in the Warranty Deed recorded December 19, 1989 as Instrument No. 184516, records of Asotin County, Washington.

48616



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

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A for deeded transfers and Form REV 84 0001B for controlling interest transfers) for claims of tax exemption as provided below.

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.

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. [X] DATE OF SALE: (WAC 458-61A-306(2))

I, (print name) David A. Gittins certify that the Quitclaim Deeds (type of instrument), dated 07/02/2015, was delivered to me in escrow by FPJ Farms and Scott and Terri Johnson (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 To obtain corrected ETAs for transfer from FPJ Farms to Scott & Terri Johnson. Signature: [Handwritten Signature] Firm Name: [Handwritten 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.

A. Gifts with consideration

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

B. Gifts without consideration

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

Has there been or will there be a refinance of the debt? [ ] YES [ ] NO (If yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

Grantor's Signature Date Grantee's Signature Date
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

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