



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 section 1: Seller/Grantor and Buyer/Grantee information including names, mailing addresses, and phone numbers.

Form section 3: Correspondence and parcel information. Includes 'Send all property tax correspondence to' and a table of parcel numbers and assessed values.

Form section 4: Property location and legal description. Includes street address, county information, and legal description.

Form section 5: Land Use Code and exemption questions. Includes 'Select Land Use Code(s)' and 'Is this property exempt from property tax per chapter 84.36 RCW?'.

Form section 6: Designation and valuation questions. Includes 'Is this property designated as forest land per chapter 84.33 RCW?' and 'Is this property receiving special valuation as historical property per chapter 84.26 RCW?'.

Form section 7: Continuation and compliance notices. Includes '(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)' and '(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)'.

Form section 8: Owner signature and name. Includes '(3) OWNER(S) SIGNATURE' and 'PRINT NAME'.

Form section 7: Personal property included in selling price and tax calculation. Includes 'List all personal property (tangible and intangible) included in selling price' and a detailed tax calculation table.

Form section 8: Certification and signatures. Includes 'I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.' and signature lines for 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)).

REV 84 0001a (02/13/07) THIS SPACE - TREASURER'S USE ONLY

Handwritten notes and stamps at the bottom of the page, including 'PAID' stamps and the number '47200'.

EXHIBIT "A"

209673

PARCEL I:

Lot 1 of Hall Addition according to the official plat thereof, as recorded in the office of the County Recorder of Asotin County, Washington, on September 9, 1993 under recorder's Instrument No. 203898

The land described in this commitment/policy shall not be deemed to include any house trailer or mobile home standing on the premises.

PARCEL II:

Lot 2 of Hall Addition according to the official plat thereof, as recorded in the office of the County Recorder of Asotin County, Washington, on September 9, 1993 under recorder's Instrument No. 203898

The land described in this commitment/policy shall not be deemed to include any house trailer or mobile home standing on the premises.

PARCEL III:

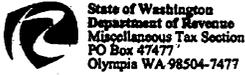
Lot 3 of Hall Addition according to the official plat thereof, as recorded in the office of the County Recorder of Asotin County, Washington, on September 9, 1993 under recorder's Instrument No. 203898

The land described in this commitment/policy shall not be deemed to include any house trailer or mobile home standing on the premises.

PARCEL IV:

Lot 4 of Hall Addition according to the official plat thereof, as recorded in the office of the County Recorder of Asotin County, Washington, on September 9, 1993 under recorder's Instrument No. 203898

47200



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

I, (print name) Alliance Title & Escrow certify that the Statutory Warranty Deed (type of instrument), dated 11/4/2013, was delivered to me in escrow by Estate of Lloyd L. Hall (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: Buyer had to obtain financing on separate property and loan was delayed until week of December 30, 2013.

Signature: [Handwritten Signature] Alliance Title & Escrow 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 \$ 0.00 and has received from the grantee (buyer) \$ 0.00 (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 0.00 % of total debt of \$ 0.00 for which grantor (seller) is liable and pay grantor (seller) \$ 0.00 (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 \$ 0.00 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 \$ 0.00 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 [X] 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

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 for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

REV 84 0002 (12/27/06)

COUNTY TREASURER

47200