



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.

Form sections 1 and 2: Seller/Grantor (Heuser & Son) and Buyer/Grantee (Dorothy A. Larson Trust) with addresses and phone numbers.

Form sections 3 and 4: Correspondence recipient and parcel account information.

Form section 4: Street address (Land only) and location (Asotin County).

Form section 5: Land Use Code (91 - land only) and exemption questions.

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

Form section 7: Signature lines for Deputy Assessor and Owner(s).

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

Form section 8: Certifications and signatures of Grantor's Agent (John Larson) and Grantee's Agent (William A. Larson).

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)).

Handwritten signature: Dorothy Larson # 1011

ASOTIN COUNTY TREASURER stamp

47217

**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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# RECORD OF SURVEY

BEING A PART OF  
 SW1/4 SW1/4, SECTION 20  
 T. 11 N., R. 45 E., W.M.  
 ASOTIN COUNTY, WASHINGTON  
 2013  
 6.59 ACRES



## LEGEND

- FOUND GOVERNMENT MONUMENT
- ⊙ SET 5/8" x 24" IRIDAR
- SET PK NAIL
- ⊞ SET HUB & TACK
- SUBJECT PARCEL BOUNDARY
- - - EASEMENT LINE
- - - EXISTING FENCE LINE
- (XXX XXX) GRID INFORMATION

**SURVEYOR'S NOTES:**  
 1. SURVEY WAS DONE WITH A TOPCON CT530. CORNER MARK SET WITH A BALANCED RANDOM TRAVERSE AND DOUBLE REDUCED TO A DIFFERENT RANDOM POINT.

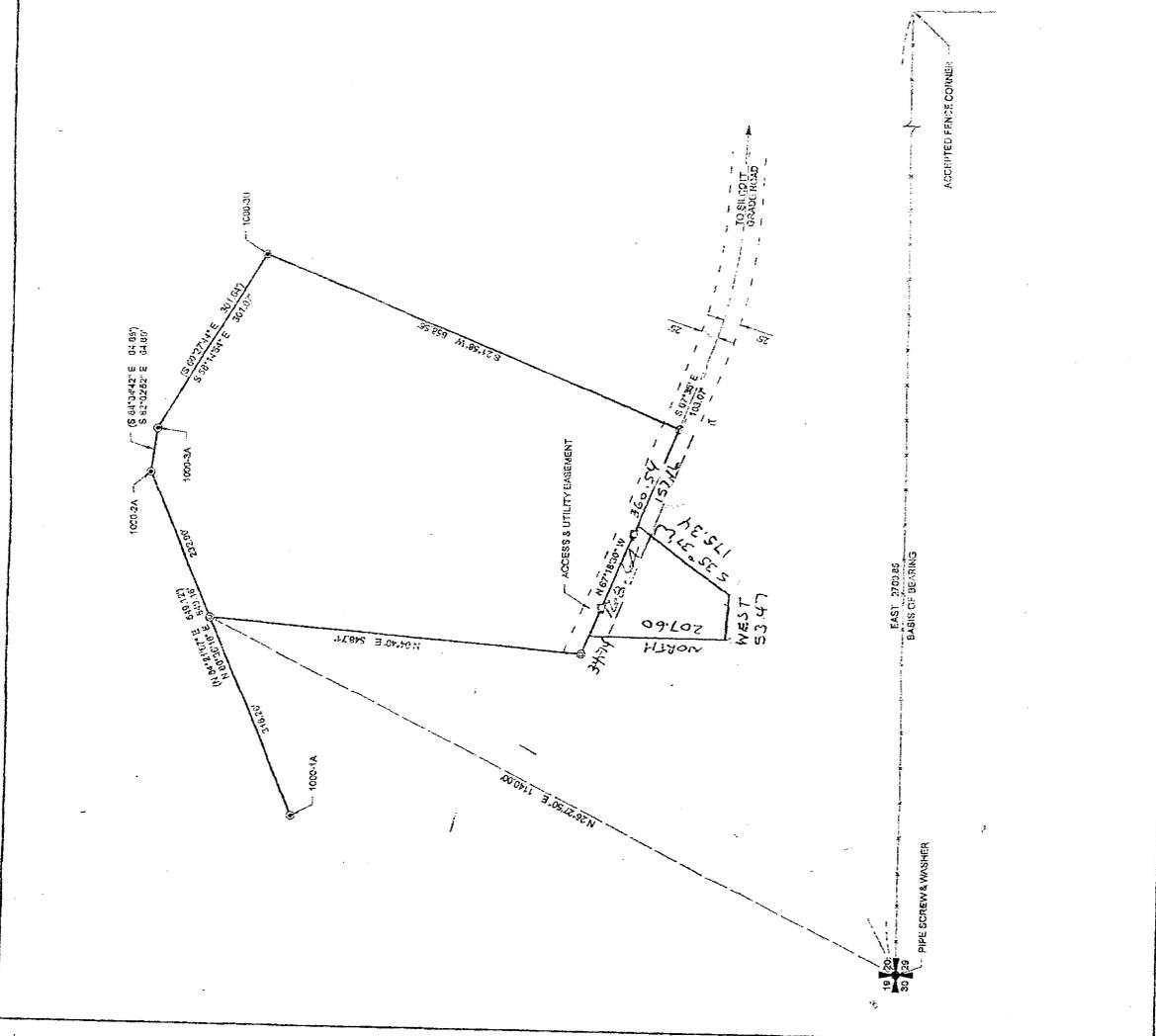
**SURVEYOR'S STATEMENT**  
 THIS MAP CORRECTLY REPRESENTS A SURVEY MADE UNDER MY DIRECTION IN CONFORMANCE WITH THE REQUIREMENTS OF THE SURVEY RECORDING ACT IN AUGUST, 2013 AT THE REQUEST OF DOROTHY LARSON.



DATE: \_\_\_\_\_  
 KYLE E. HIGGERT, PLS 14687  
**AUDITOR/RECORDER'S CERTIFICATE**

**RIEDERSHILZ ENGINEERING, INC.**  
 77 Southway, Suite C  
 Lewiston, ID 83501  
 Phone: (208) 743-3318  
 Fax: (208) 743-3819

1/4	3	T	R	BOOK OR BOOKS	PLAT
	20	11	N	PERMISSION	DATE
		45	E	BY	DATE
				BY	DATE



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Larson House and Well Tract:

That part of the SW1/4SW1/4 of Section 20 of Township 11 North, Range 45 East, W.M., Asotin County, Washington, more particularly described as follows: Commencing at the Southwest corner of said SW1/4SW1/4; thence N.26°27'50"E., 1140.00 feet to a point on the Lower Granite Dam Boundary Take Line, said point being the true place of beginning; thence N.66°36'16"E. (Grid bears N.64°21'57"E.) along said Take line a distance of 232.90 feet to Corps of Engineers Monument No. 1000-2A; thence S.82°02'52"E. (Grid bears S.84°04'42"E., 64.85 feet) along said Take line a distance of 64.69 feet to Corps of Engineers Monument No. 1000-3A; thence S.58°14'54"E. (Grid bears S.60°27'44"E., 301.64 feet) along said Take line a distance of 301.67 feet to Corps of Engineers Monument No. 1000-3B; thence S.21°58'W., 658.56 feet; thence N.67°18'30"W., 157.16 feet; thence S.35°37'W., 175.34 feet; thence West 53.47 feet; thence North 207.60 feet; thence N.67°18'30"W., 34.74 feet; thence N.4°40'E., 548.71 feet to the true place of beginning.

SUBJECT to an easement for ingress, egress and utilities lying 25 feet on each side of the following described line; Commencing at the Northeast corner of the above described tract; thence S.21°58'W., 658.56 feet to the true place of beginning; thence N.67°18'30"W., 360.54 feet to the terminus of the above described line.

TOGETHER WITH but subject 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 Northeast corner of the above described tract; thence S.21°58'W., 658.56 feet to the true place of beginning; thence S.67°35'E., 103.07 feet to a point of curve; thence around a curve to the left with a radius of 700.00 feet for a distance of 227.24 feet; thence S.86°11'E., 116.00 feet to a point of curve; thence around a curve to the right with a radius of 1000.00 feet for a distance of 71.27 feet; thence S.82°06'E., 226.28 feet to a point of curve; thence around a curve to the right with a radius of 360.00 feet for a distance of 356.05 feet; thence S.25°26'E., 64.52 feet to a point of curve; thence around a curve to the right with a radius of 330.00 feet for a distance of 131.89 feet; thence S.2°32'E., 86.36 feet to a point of curve; thence around a curve to the left with a radius of 400.00 feet for a distance of 170.11 feet; thence S.26°54'E., 189.83 feet to a point of curve; thence around a curve to the right with a radius of 450.00 feet for a distance of 156.56 feet; thence S.6°58'E., 132.33 feet to a point of curve; thence around a curve to the left with a radius of 300.00 feet for a distance of 114.32 feet; thence S.28°48'E., 170.46 feet to a point of curve; thence around a curve to the left with a radius of 125.00 feet for a distance of 100.79 feet to a point on the centerline of Silcott Grade Road, said point being the terminus of the above described line.

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