



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.

1 Name Louvaine Mathewson
Mailing Address 1008 - 13th ST
City/State/Zip Clarkston, WA, 99403
2 Name Mark Mathewson
Mailing Address P.O. Box 1444
City/State/Zip Lewiston, ID 83501
Phone No. (including area code) 509-258-9615

3 Send all property tax correspondence to: Same as Buyer/Grantee
Name Mark Mathewson
Mailing Address PO Bx 1444
City/State/Zip Lewiston, ID 83501
Phone No. (including area code) 509-258-9615
List all real and personal property tax parcel account numbers - check box if personal property
1002 23001 0001
List assessed value(s) 90,800

4 Street address of property: 447 - 10th ST
This property is located in unincorporated Pseotin County OR within city of Clarkston
Check box if any of the listed parcels are being segregated from a larger parcel.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)
447 10th ST Clarkston, WA 99403
(West Clarkston 5 1/2 Lot 1 BLK 23)
1002 23 001 0001

5 Select Land Use Code(s): *1 Household Single Fam
enter any additional codes:
(See back of last page for instructions)
Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES NO

6 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? 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.

DEPUTY ASSESSOR DATE
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
NEW OWNER(S): To continue special valuation as historic property, sign (3) below.
(3) OWNER(S) SIGNATURE
PRINT NAME

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(B)(1)
Reason for exemption
Type of Document Quit Claim Deed
Date of Document 5/2/12
Gross Selling Price \$
*Personal Property (deduct) \$
Exemption Claimed (deduct) \$
Taxable Selling Price \$
Excise Tax : State \$
Local \$
*Delinquent Interest: State \$
Local \$
*Delinquent Penalty \$
Subtotal \$
*State Technology Fee \$ 5.00
*Affidavit Processing Fee \$
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 Mark Mathewson
Signature of Grantee or Grantee's Agent Mark Mathewson
Name (print) Mark Mathewson
Date & city of signing: 2/2/14 Pseotin WA

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)).

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

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 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 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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Durable Unlimited Power of Attorney

Effective Only Upon Disability

Notice to Adult Signing this Document: This is an important document. Before signing this document, you should know these important facts. By signing this document, you are not giving up any powers or rights to control your finances and property yourself. In addition to your own powers and rights, you are giving another person, your attorney-in-fact, broad powers to handle your finances and property, which may include powers to encumber, sell or otherwise dispose of any real or personal property without advance notice to you or approval by you. THE POWERS GRANTED UNDER THIS DOCUMENT WILL ONLY GO INTO EFFECT IF YOU BECOME DISABLED OR INCAPACITATED, AS CERTIFIED BY YOUR PRIMARY PHYSICIAN, OR BY ANOTHER ATTENDING PHYSICIAN, IF YOUR PRIMARY PHYSICIAN IS NOT AVAILABLE. This document does not authorize anyone to make medical or other health care decisions for you. If you own complex or special assets such as a business, or if there is anything about this form that you do not understand, you should ask a lawyer to explain this form to you before you sign it. If you wish to change your durable unlimited power of attorney, you must complete a new document and revoke this one. You have the right to revoke the designation of the attorney-in-fact and the right to revoke this entire document at any time and in any manner. You may revoke this document at any time by destroying it, by directing another person to destroy it in your presence or by signing a written and dated statement expressing your intent to revoke this document. If you revoke this document, you should notify your attorney-in-fact and any other person to whom you have given a copy of the form. You also should notify all parties having custody of your assets. These parties have no responsibility to you unless you actually notify them of the revocation. If your attorney-in-fact is your spouse and your marriage is annulled, or you are divorced after signing this document, this document may become invalid. Since some third parties or some transactions may not permit use of this document, it is advisable to check in advance, if possible, for any special requirements that may be imposed. You should sign this form only if the attorney-in-fact you name is reliable, trustworthy and competent to manage your affairs. Generally, you may designate any competent adult as the attorney-in-fact under this document.

I, Lorraine Sarah Mathewson, of 2415-16th Ave.,
 City of Lewiston, State of Idaho, as Principal,
 do appoint Mary M. Johnson, of 1825 Gray Lynn Dr.,
* Carol L. Hix, of 1296 Sycamore St.,
 City of * Walla Walla, State of WA, as my

attorney-in-fact to act in my name, place and stead in any way which I myself could do, if I were personally present, with respect to the following specific matters to the extent that I am permitted by law to act through an agent:

I grant my attorney-in-fact the maximum power under law to perform any act on my behalf that I could do personally, including but not limited to, all acts relating to any and all of my financial transactions and/or business affairs including all banking and financial institution transactions, all real estate or personal property transactions, all insurance or annuity transactions, all claims and litigation, and any and all business transactions.

This power of attorney shall only become effective upon my disability or incapacitation, as certified by my primary physician, or if my primary physician is not available, by any other attending physician. This power of attorney grants no power or authority regarding healthcare decisions to my designated attorney-in-fact.

If the attorney-in-fact named above is unable or unwilling to serve, then I appoint
 * _____, of _____,
 City of _____, State of _____, to be my

* Alan I. Tierney of 28315 Goldner Rd. Lapwai Idaho
 * Mark D. Mathewson of 1766 13th St Clarkston WA 47265
*NOVA ALFP126 Durable Unlimited POA-Disability Pr

successor attorney-in-fact for all purposes hereunder.

My attorney-in-fact is granted full and unlimited power to act on my behalf in the same manner as if I were personally present. My attorney-in-fact accepts this appointment and agrees to act in my best interest as he or she considers advisable. To induce any third party to rely upon this power of attorney, I agree that any third party receiving a signed copy or facsimile of this power of attorney may rely upon such copy, and that revocation or termination of this power of attorney shall be ineffective as to such third party until actual notice or knowledge of such revocation or termination shall have been received by such third party. I, for myself and for my heirs, executors, legal representatives and assigns, agree to indemnify and hold harmless any such third party from any and all claims that may arise against such third party by reason of such third party having relied on the provisions of this power of attorney. This power of attorney may be revoked by me at any time and is automatically revoked upon my death. My attorney-in-fact shall not be compensated for his or her services nor shall my attorney-in-fact be liable to me, my estate, heirs, successors, or assigns for acting or refraining from acting under this document, except for willful misconduct or gross negligence. Revocation of this document is not effective unless a third party has actual knowledge of such revocation.

I intend for my attorney-in-fact under this Power of Attorney to be treated as I would be with respect to my rights regarding the use and disclosure of my individually identifiable health information or other medical records. This release authority applies to any information governed by the Health Insurance Portability and Accountability Act of 1996 (aka HIPAA), 42 USC 1320d and 45 CFR 160-164.

Signature and Declaration of Principal

I, Lorraine Sarah Mathewson, the principal, sign my name to this power of attorney this 4th day of April 2012 and, being first duly sworn, do declare to the undersigned authority that I sign and execute this instrument as my power of attorney and that I sign it willingly, or willingly direct another to sign for me, that I execute it as my free and voluntary act for the purposes expressed in the power of attorney and that I am eighteen years of age or older, of sound mind and under no constraint or undue influence, and that I have read and understand the contents of the notice at the beginning of this document.

Lorraine S. Mathewson
Signature of Principal

Witness Attestation

I, _____, the first witness, and I, _____, the second witness, sign my name to the foregoing power of attorney being first duly sworn and do declare to the undersigned authority that the principal signs and executes this instrument as his/her power of attorney and that he/she signs it willingly, or willingly directs another to sign for him/her, and that I, in the presence and hearing of the principal, sign this power of attorney as witness to the principal's signing and that to the best of my knowledge the principal is eighteen years of age or older, of sound mind and under no constraint or undue influence.

Signature of First Witness

Signature of Second Witness

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Notary Acknowledgment

State of Washington County of Asotin

Subscribed, sworn to and acknowledged before me by Lorraine S Mathewson, the Principal,
and subscribed and sworn to before me by Megan G Lenz, witness, this 4th
day of April 2012.

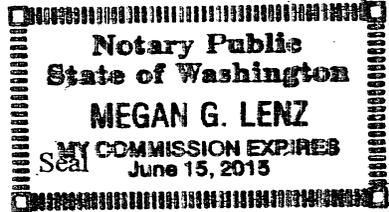
Megan G Lenz
Notary Signature

Notary Public,

In and for the County of Asotin

State of Washington

My commission expires: 6-15-15



Acknowledgment and Acceptance of Appointment as Attorney-in-Fact

I, _____ have read the attached power of attorney and am the person identified as the attorney-in-fact for the principal. I hereby acknowledge that I accept my appointment as Attorney-in-Fact and that when I act as agent I shall exercise the powers for the benefit of the principal; I shall keep the assets of the principal separate from my assets; I shall exercise reasonable caution and prudence; and I shall keep a full and accurate record of all actions, receipts and disbursements on behalf of the principal.

Signature of Attorney-in-Fact

Date

Acknowledgment and Acceptance of Appointment as Successor Attorney-in-Fact

I, _____ have read the attached power of attorney and am the person identified as the successor attorney-in-fact for the principal. I hereby acknowledge that I accept my appointment as Successor Attorney-in-Fact and that, in the absence of a specific provision to the contrary in the power of attorney, when I act as agent I shall exercise the powers for the benefit of the principal; I shall keep the assets of the principal separate from my assets; I shall exercise reasonable caution and prudence; and I shall keep a full and accurate record of all actions, receipts and disbursements on behalf of the principal.

Signature of Successor Attorney-in-Fact

Date

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