



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

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)

This form is your receipt when stamped by cashier.

Check box if partial sale of property

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

Form sections 1, 2, and 3: Seller/Grantor and Buyer/Grantee information, including names, addresses, and tax correspondence details.

Street address of property: 2011 10th Ave, Clarkston, WA 99403

This property is located in unincorporated Asotin County OR within city of

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)

The West 88 feet of the East 176 feet of the North half of Lot 6 in Block 2 of Town and Country Estates Addition to Clarkston Heights, Asotin County, Washington.

Section 5: Select Land Use Code(s) and exemption information.

Section 6: Property classification questions regarding forest land, current use, and special valuation.

(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...

This land 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.

(3) OWNER(S) SIGNATURE

PRINT NAME

Section 7: List all personal property (tangible and intangible) included in selling price.

Exemption information: WAC No. 458-61A-201 (B)(1), Reason for exemption: Removing Life Estate.

Type of Document: Quitclaim Deed, Date of Document: 12/11/2015

Table with financial details: Gross Selling Price \$0.00, Taxable Selling Price \$0.00, Excise Tax: State \$0.00, Local \$0.00, Total Due \$10.00.

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

Section 8: Signature and date of signing for both Grantor (Dolly M. Kerr) and Grantee (Steven D. & Janet M. Rynearson).

PAID DEC 11 2015

48973

ASOTIN COUNTY TREASURER

COUNTY TREASURER

Handwritten notes: PL CK# 1183 Janet Rynearson

Recording requested by: \_\_\_\_\_ Space above reserved for use by Recorder's Office  
When recorded, mail to: \_\_\_\_\_ Document prepared by: \_\_\_\_\_  
Name: Steve Rynearson Name \_\_\_\_\_  
Address: P.O. Box 376 Address \_\_\_\_\_  
City/State/Zip: Clarkston, WA 99403 City/State/Zip \_\_\_\_\_  
Property Tax Parcel/Account Number: 1-122-02-006-0004

## Quitclaim Deed

This Quitclaim Deed is made on December 11, 2015, between  
Dolly M Kerr, as to a life estate, Grantor, of P.O. Box 376  
Clarkston, City of Clarkston, State of Washington,  
and Steven D & Janet M Rynearson Grantee, of P.O. Box 376  
Clarkston, City of Clarkston, State of Washington.

For valuable consideration, the Grantor hereby quitclaims and transfers all right, title, and interest held by the Grantor in the following described real estate and improvements to the Grantee, and his or her heirs and assigns, to have and hold forever, located at 2011 10th Avenue  
Clarkston, City of Clarkston, State of Washington:

The West 88 feet of the East 176 feet of the North half of Lot 6  
in Block 2 of Town and Country Estates Addition to Clarkston Heights,  
Asotin County, Washington.

Subject to all easements, rights of way, protective covenants, and mineral reservations of record, if any.  
Taxes for the tax year of 2015 shall be prorated between the Grantor and Grantee as of the date of recording of this deed. (PAID)

Quitclaim Deed Pg 1 (1-12)

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Dated: December 11, 2015

Dolly M. Kerr by Janet M. Kynclapain Attorney-in-Fact  
Signature of Grantor

Dolly M. Kerr, as to a life estate  
Name of Grantor

\_\_\_\_\_  
Signature of Witness #1

\_\_\_\_\_  
Printed Name of Witness #1

\_\_\_\_\_  
Signature of Witness #2

\_\_\_\_\_  
Printed Name of Witness #2

State of WA County of Asotin

On Dec 11 2015, the Grantor, Dolly M. Kerr,

personally came before me and, being duly sworn, did state and prove that he/she is the person described in the above document and that he/she signed the above document in my presence.

[Handwritten Signature]  
Notary Signature



Notary Public,

In and for the County of Asotin State of WA

My commission expires: April 24 2018

Seal

Send all tax statements to Grantee.

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Return Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Asotin County, WA  
Darla McKay Auditor

347531

11/16/2015 01:40 PM



00009443201503475310040046

I-70 POA  
Pgs=4 Fee:\$76.00  
JANET RYNEARSON

**GENERAL POWER OF ATTORNEY  
WITH DURABLE PROVISION**

Ref.No.: N/A  
Grantor: KERR, DOLLY M.  
Grantee: RYNEARSON, JANET M., or  
KERR, DENNIS L.  
Legal: N/A  
Tax No.: N/A

1. Designation. I hereby revoke any General Power of Attorney heretofore made by me and I, the undersigned, (the "Principal") designate JANET M. RYNEARSON or DENNIS L. KERR, or either of them, as attorney-in-fact for the Principal.

2. Effectiveness; Duration. This power of attorney shall become effective immediately, shall not be affected by the disability or incompetence of the Principal, and shall continue until revoked or terminated under Paragraph 5, notwithstanding any uncertainty as to whether the Principal is dead or alive.

3. Powers. The attorney-in-fact shall have all of the powers of an absolute owner over the assets and liabilities of the Principal, whether located within or without the State of Washington. These powers shall include, without limitation, the power and authority specified below.

LAW OFFICE OF  
**WILLIAM D. ACEY**  
2521 LINDA VISTA  
CLARKSTON, WA 99403  
Tel: (509) 758-4545  
Fax: (509) 758-4545

POWER OF ATTORNEY

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3.1 Real Property. The attorney-in-fact shall have authority to purchase, take possession of, lease, sell, convey, exchange, mortgage, release and encumber or foreclose real property or any interest in real property.

3.2 Personal Property. The attorney-in-fact shall have authority to purchase, receive, take possession of, lease, sell, assign, endorse, exchange, release, mortgage and pledge personal property or any interest in personal property.

3.3 Financial Accounts. The attorney-in-fact shall have the authority to deal with accounts maintained by or on behalf of the Principal with institutions (including, without limitation, banks, savings and loan associations, credit unions and securities dealers). This shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, and to make deposits, transfers and withdrawals with respect to all such accounts.

3.4 Moneys Due. The attorney-in-fact shall have authority to request, demand, recover, collect, endorse, and receive all moneys, debts, accounts, gifts, bequests, dividends, annuities, rents and payments due the Principal.

3.5 Claims Against Principal. The attorney-in-fact shall have authority to pay, settle, compromise or otherwise discharge any and all claims or liability or indebtedness against the Principal and, in so doing, use any of the Principal's funds or other assets or use funds or other assets of the attorney-in-fact and obtain reimbursement out of the Principal's funds or other assets.

3.6 Legal Proceedings. The attorney-in-fact shall have authority to participate in any legal action in the name of the Principal or otherwise. This shall include (a) actions for attachment, execution, eviction, foreclosure, indemnity and any other proceeding for equitable or injunctive relief and (b) legal proceedings in connection with the authority granted in this instrument.

3.7 Written Instruments. The attorney-in-fact shall have the power and authority to sign, seal, execute, deliver and acknowledge all written instruments and do and perform each and every act and thing whatsoever which may be necessary or proper in the exercise of the powers and authority granted to the attorney-in-fact as fully as the Principal could do if personally present.

3.8 Safe Deposit Box. The attorney-in-fact shall have the authority to enter any safe deposit box in which the Principal has a right of access.

3.9 Disclaimer. The attorney-in-fact shall have the authority to disclaim any interest, as defined in RCW 11.86.010, in any property to which the Principal would otherwise succeed, and to decline to act or resign if appointed or serving as an officer, director, executor, trustee or other fiduciary.

4. Limitations on Powers. Except for the authority specifically stated in Paragraph 3, the attorney-in-fact shall not have authority to make, amend, alter, revoke or change any life insurance policy, employee benefit, or testamentary disposition of the Principal's property or to make any gifts of such property, except as may be necessary to qualify the principal for Medicaid or any other similar program, or to exercise any power of appointment.

5. Termination. This power of attorney may be terminated by

(a) the Principal by written notice to the attorney-in-fact and, if this power of attorney has been recorded, by recording the written instrument of revocation in the office of the recorder or auditor of the place where the power was recorded; or

(b) a Guardian of the estate of the Principal after court approval of such revocation; or

(c) the death of the Principal upon actual knowledge or receipt of written notice by the attorney-in-fact.

6. Accounting. Upon request of the Principal or the Guardian of the estate of the Principal or the personal representative of the Principal's estate, the attorney-in-fact shall account for all actions taken by the attorney-in-fact for or on behalf of the Principal.

7. Reliance. Any person acting without negligence and in good faith in reasonable reliance on this power of attorney shall not incur any liability thereby. Any action so taken, unless otherwise invalid or unenforceable, shall be binding on the heirs and personal representatives of the Principal.

8. Indemnity. The estate of the Principal shall hold harmless and indemnify the attorney-in-fact from all liability for acts done in good faith and not in fraud of the Principal.

9. Nomination of Guardian. The Principal nominates any of the attorney-in-facts above, as Guardian of the Principal's estate and as Guardian of the Principal's person if protective proceedings for the Principal's person or estate are ever commenced.

10. Applicable Law. The laws of the State of Washington shall govern this power of attorney.

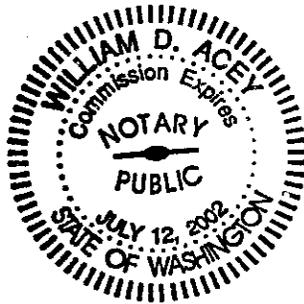
DATED this 5<sup>th</sup> day of July, 2000.

Dolly M. Kerr  
DOLLY M. KERR

STATE OF WASHINGTON            )  
  ): ss  
County of Asotin                )

I certify that I know or have satisfactory evidence that DOLLY M. KERR 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 5<sup>th</sup> day of July, 2000.



William D. Acey  
Notary Public in and for the  
State of Washington  
Residing at Clarkston  
My appointment expires: 07/12/02

POWER OF ATTORNEY

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LAW OFFICE OF  
**WILLIAM D. ACEY**  
2521 LINDA VISTA  
CLARKSTON, WA 99403  
Tel: (509) 758-4545  
Fax: (509) 758-4545

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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**

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.**

*Solly M. Ken*  
 Grantor's Signature

*Janet M. Rynerson*  
 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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