

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.

1 SELLER GRANTOR	Name <u>MARY M. AUSMAN</u>	2 BUYER GRANTEE	Name <u>Brit M. Ausman and Lynette M. Ausman</u>
	a <u>widow</u>		
	Mailing Address <u>1439 Heritage Court</u>		Mailing Address <u>3116 Cleman Road</u>
	City/State/Zip <u>Clarkston, WA 99403</u>		City/State/Zip <u>Clarkston, WA 99403</u>
	Phone No. (including area code) <u>(509) 243-4254</u>		Phone No. (including area code) <u>(509) 243-3303</u>

3 Send all property tax correspondence to: Same as Buyer/Grantee

Name _____
Mailing Address _____
City/State/Zip _____
Phone No. (including area code) _____

List all real and personal property tax parcel account numbers – check box if personal property

See Attached Schedule

List assessed value(s)

4 Street address of property: _____

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)
See Attached Schedule

5 Select Land Use Code(s):
83 - Agriculture classified under current use chapter 84.34 RCW
enter any additional codes: 88-Forest land designated RCW 84.33
(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"/>

6

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

Neil Dill 12/18/15
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
Brit M. Ausman Lynette M. Ausman
PRINT NAME
Brit M. Ausman Lynette M. Ausman

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
Reason for exemption Gift

Type of Document Gift Deed
Date of Document 12/15/15

Gross Selling Price \$	_____
*Personal Property (deduct) \$	_____
Exemption Claimed (deduct) \$	_____
Taxable Selling Price \$	0.00
Excise Tax : State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	_____
Local \$	_____
*Delinquent Penalty \$	_____
Subtotal \$	0.00
*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 <u>Mary M. Ausman</u>	Signature of Grantee or Grantee's Agent <u>Brit M. Ausman</u>
Name (print) <u>Mary M. Ausman</u>	Name (print) <u>Brit M. Ausman</u>
Date & city of signing: <u>12/15/2015; Lewiston, ID</u>	Date & city of signing: <u>12/15/2015; Lewiston, ID</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.20.020 (1C)).

ATTACHED SCHEDULE TO REAL ESTATE EXCISE TAX AFFIDAVIT

Part 3: List all real property tax parcels:

Tax Parcel No:

20084500110000000;	20084600620000000;	20094503600000000;
20094603050000000;	20094603127000000;	20094603128700000;
20094603170000000;	20094603211000000;	20094603217000000.

Part 4: Legal Description

Parcel 1:

An undivided one-half (1/2) interest in and the following described real property:

That part of Section 30 of Township 9 North, Range 46 East, W.M., Asotin County, Washington, more particularly described as follows: Beginning at the Southeast corner of said Section 30; thence N. 89°49'W., along the South line of said section to the center of section line; thence N.0°05'04"E., along said center of section line a distance of 4318.07 feet; thence S.84°00'E., a distance of 1624.41 feet; thence S.78°00'E., a distance of 273.90 feet; thence S.24°30'E., a distance of 183.46 feet; thence S.89°27'14"E., a distance of 710.86 feet to a point on the East line of said Section 30; thence S.0°10'11"W., along said East line a distance of 3926.16 feet to the place of beginning.

All of Section 36, Township 9, North Range 45, EWM. Lots 1 and 2, S½NE¼ of Section 1, Township 8, North Range 45, EWM. Lots 3, 4, 5, SE¼NW¼ of Section 6, Township 8, North Range 46, EWM. SE¼, E½ SW¼, Lots 2, 3, 4, SE¼NW¼ of Section 31, and Commencing at the Southwest corner of Lot 1, Section 31, Township 9, North Range. 46, EWM, from thence running East along the South line of said Lot 1 to the Southeast corner of said lot and then East along the South line of the NE¼NW¼ of said Section 31 for about 330 feet to a point on the said South line of said forty acres 30 feet West of the channel of the creek running through said forty acres, thence northwesterly parallel with and 30 feet westerly from said creek 250 feet; thence northerly to the line of rimrock running through the NW¼ of said Section 31, thence northwesterly along said rimrock to the north line of said Lot 1, thence West to the Northwest corner of said Lot 1, and thence South along the West line

Attached Schedule to Real Estate Excise Tax Affidavit

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of said Lot 1 to place of beginning, said lot, piece or parcel of land being situated in Lot 1, and the NE $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 31, Township 9 North Range 46 EWM.

EXCEPTING THEREFROM That part of the NW $\frac{1}{4}$ of Section 6 of Township 8 North, Range 46 East, W.M., Asotin County Washington, more particularly described as follows: Beginning at the Southeast corner of said NW $\frac{1}{4}$, said point being on the centerline of the County Road; thence West along said centerline 2234.85 feet; thence N.2°46'W., 34.63 feet; thence N.47°50'E., 547.27 feet; thence N.56°37'E., 598.20 feet; thence N.48°37'E., 242.93 feet; thence N.32°05'E., 91.82 feet; thence N.0°40'W., 1683.66 feet to a point on the North line of said Section 6; thence N.88°33'E. along said North line 1086.75 feet to the Northeast corner of the NW $\frac{1}{4}$ of said Section 6; thence S.0°43'E. along the East line of said NW $\frac{1}{4}$ a distance of 2680.77 feet to the true place of beginning.

RESERVING UNTO LYNN H. AUSMAN and MARY M. AUSMAN, their heirs or assigns, a non-exclusive road easement over and across the West 25 feet and the North 25 feet of the West 701 feet of the above described tract.

TOGETHER WITH that part of the SE $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 31 of Township 9 North, Range 46 East, W.M., Asotin County, Washington, more particularly described as follows: Commencing at the S $\frac{1}{4}$ corner of said Section 31; thence N.13°23'34"W., 3811.45 feet to the true place of beginning; thence N.54°53'W., 15.00 feet; thence S.35°07'W., 70.00 feet; thence S.54°53'E., 30.00 feet; thence N.35°07'E., 70.00 feet; thence N.54°53'W., 15.00 feet to the true place of beginning. Reserving unto Grantors a joint right to the water from the water source located upon the parcel of real property immediately hereinabove described, which joint right shall be equal to at least five percent (5%) of the water from said water source.

TOGETHER with an easement for ingress and egress over and across the SW $\frac{1}{4}$ and of the S $\frac{1}{2}$ NW $\frac{1}{4}$ of said Section 31, lying 7 $\frac{1}{2}$ feet on each side of the following described centerline: Commencing at the S $\frac{1}{4}$ corner of said Section 31; thence N.13°23'34"W., 3811.45 feet to the true place of beginning; thence N.35°07'E., 41.18 feet; thence S.72°17'E., 60.52 feet; thence S.44°04'E., 24.62 feet; thence S.31°23'E., 107.21 feet; thence S.18°07'E., 58.03 feet; thence S.1°29'W., 79.15 feet; thence S.8°45'W., 181.64 feet; thence S.63°22'W., 38.55 feet; thence S.88°46'W., 168.29 feet; thence N.70°40'W., 221.39 feet; thence N.68°57'W., 187.81 feet; thence N.81°12'W., 34.80 feet; thence S.71°06'W., 33.48 feet; thence S.42°26'W., 25.02 feet; thence S.15°23'W., 28.41 feet; thence S.0°59'E., 176.83 feet; thence S.3°00'E., 618.34 feet; thence S.16°03'E., 49.05 feet; thence S.36°43'E., 825.90 feet; thence S.42°07'E., 535.35 feet; thence S.33°19'E., 57.52 feet; thence S.23°57'E., 57.21 feet; thence S.13°16'E., 133.65 feet; thence S.6°42'E., 163.50 feet; thence S.3°12'E., 802.82 feet; thence S.3°34'W., 189.80 feet; thence S.10°33'W., 95.75 feet to a point on the South

line of said Section 31, said point being the terminus of the above described centerline.

TOGETHER with a distribution and maintenance easement lying $7\frac{1}{2}$ feet on each side of an existing water line as it now exists and traverses in the SW $\frac{1}{4}$ and the S $\frac{1}{2}$ NW $\frac{1}{4}$ of said Section 31.

A bearing of East/West was assumed on the centerline of the County Road lying on the South line of the NW $\frac{1}{4}$ of said Section 6.

FURTHER RESERVING UNTO LYNN H. AUSMAN and MARY M. AUSMAN, their heirs or assigns, a perpetual easement to have water run off flow into the ponds presently in existence and located on the westerly side of the real property first hereinabove described.

FURTHER EXCEPTING That part of the W $\frac{1}{2}$ of Section 36 of Township 9 North, Range 45 East, W.M., Asotin County Washington, more particularly described as follows: Beginning at the Northwest corner of said Section 36; thence Easterly along the North line of said Section 36 a distance of 1122.76 feet; thence S.47°48'E., 576.96 feet; thence S.30°06'E., 595.86 feet; thence S.16°46'E., 537.15 feet; thence S.3°34'W., 188.78 feet; thence N.88°13'W., 983.90 feet; thence S.17°29'W., 498.41 feet; thence S.15°18'W., 684.56' thence S.19°56'W., 670.61 feet; thence S.22°31'W., 689.90 feet; thence S.21°09'W., 673.19 feet; thence N.83°38'W., 16.80 feet more or less to a point on the West line of said Section 36; thence Northerly along said West line a distance of 4605.17 feet to the place of beginning.

Parcel 2:

An undivided one-fourth (1/4) interest in and to the following described real property:

The Northeast Quarter of the Northeast Quarter (NE $\frac{1}{4}$ NE $\frac{1}{4}$) and the South Half (S $\frac{1}{2}$) of the Northeast Quarter (NE $\frac{1}{4}$) of Section 32, Township 9 North, Range 46 E.W.M., according to the recorded plat thereof, Asotin County, Washington.

**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. 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 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.

Mary M. Anderson 12-15-15
 Grantor's Signature Date

Beth M. Johnson 12-15-15
 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