



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 Name John W. Kamerrer, Teresa L. Kamerrer; Mailing Address PO Box 743; City/State/Zip Clarkston WA 99403; Phone No. (including area code)

2 Name County of Asotin, a political subdivision of the State of Washington; Mailing Address PO Box 160; City/State/Zip Asotin WA 99402; Phone No. (including area code)

3 Send all property tax correspondence to: Same as Buyer/Grantee; Name County of Asotin, a political subdivision of; Mailing Address PO Box 160; City/State/Zip Asotin WA 99402; Phone No. (including area code)

List all real and personal property tax parcel account numbers - check box if personal property; 10040200600020000; List assessed value(s) 15,000.00

4 Street address of property: land only; This property is located in unincorporated Asotin County OR within city of Unincorp; see attached legal description

5 Select Land Use Code(s): 91 Undeveloped land (land only); enter any additional codes; (See back of last page for instructions)

6 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)?

6 Is this property designated as forest land per chapter 84.33 RCW? Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? Is this property receiving special valuation as historical property per chapter 84.26 RCW?

(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 not qualify for continuance.

(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; 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) 458-02A-2001080; Reason for exemption

Table with columns: Type of Document (Warranty Deed (WD)), Date of Document (11/18/15), Gross Selling Price (\$ 2,500.00), *Personal Property (deduct) (\$ 0.00), Exemption Claimed (deduct) (\$ 0.00), Taxable Selling Price (\$ 2,500.00), Excise Tax: State (\$ 32.00), Local (\$ 6.25), *Delinquent Interest: State (\$ 0.00), Local (\$ 0.00), *Delinquent Penalty (\$ 0.00), Subtotal (\$ 38.25), *State Technology Fee (\$ 5.00), *Affidavit Processing Fee (\$ 0.00), Total Due (\$ 43.25)

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 John W. Kamerrer; Signature of Grantee or Grantee's Agent Rust Johnson; Name (print) John W. Kamerrer; Name (print) County of Asotin, a political subdivision; Date & city of signing: 12/16/15, Clarkston, WA; Date & city of signing: 12/23/15 Clarkston 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)).

REV 84 0001a (6/26/14) THIS SPACE FOR ASSESSOR'S USE ONLY COUNTY TREASURER

PAID DEC 23 2015

ASOTIN COUNTY TREASURER

40001

ATEC CK# 14050

WARRANTY DEED

EXHIBIT "A"

That portion of Lots 6 And 7 in Block I of Vineland, according to the official plat thereof, filed In Book A of Plats at Page(s) 43 Official Records of Asotin County, Washington, more particularly described as follows: Commencing at the monument at the Southeast corner of said Lot 6, said point being on the centerline of County road; thence North 49°01' West along said centerline for a distance of 128.5 feet; thence North 20°46' East for a distance of 291.0 feet to the True Place of Beginning; thence continue North 20°46' East for a distance of 229.30 feet more or less to a point on the North lot line of said Lot 6; thence South 43°24' East along said lot line for a distance of 109.7 feet to the Northwest corner of said Lot 7; thence South 76°56' East along the North lot line of said Lot 7 for a distance of 4.89 feet; thence South 18°20' West for a distance of 191.38 feet; thence North 64°38' West for a distance of 111.91 feet to the True Place of Beginning.

EXCEPTING THEREFROM that part of Lots 6 And 7 in Block 'I' of Vineland, according to the official plat thereof, filed in Book A of Plats at Page(s) 43 Official Records of Asotin County, Washington, more particularly described as follows: Beginning at the Northeast corner of said Lot 7; thence Southeasterly along the North line of said Lot 7 a distance of 4.89 feet; thence deflect right 98°16' a distance of 18.58 feet; thence deflect right 99°24' a distance of 105.23 feet; thence deflect right 81°30' a distance of 39.79 feet to a point on the North line of said Lot 6; thence deflect right 115°50' a distance of 109.70 feet to the Point of Beginning.

AND FURTHER EXCEPTING THEREFROM that portion of Lot 6 and Lot 7, Block I, Vineland according to the Plat thereof, recorded in Volume A of Plats, page 43, Records of Asotin County, Washington lying in a portion of the Southeast Quarter of Section 28, Township 11 North, Range 46 East, Willamette Meridian, Asotin County, Washington and being more particularly described as follows:

COMMENCING at the Southwest corner of the Statutory Warranty Deed as described under Asotin County Auditor's File No. 169759, Records of Asotin County, Washington, thence North 18°07'59" East along the West line of said Statutory Warranty Deed a distance of 30.37 feet to the **TRUE POINT OF BEGINNING** of the parcel to be described, said point also being on the proposed new Southerly Right-of-Way line of Fleshman Way at a point 231.19 feet right of the centerline of said Fleshman Way at Highway Engineers Station (HES) F 93+09.22 as shown on the Right-of-Way Plan "Fleshman Way / SR 129 I/C Improvements" prepared by J-U-B ENGINEERS, Inc., dated January 2015;

THENCE continuing along the West line of said "Kamerrer" parcel, North 18°07'59" East a distance of 149.03 feet to the existing Southerly Right-of-Way line of Fleshman Way at a

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WARRANTY DEED

point 83.82 feet right of centerline of said Fleshman Way at Highway Engineers Station (HES) F 92+86.97;

THENCE leaving the West line of said "Kamerrer" parcel, South 63°16'54" East along the existing Southerly Right-of-Way line of said Fleshman Way for a distance of 105.39 feet to the Northeast corner of said "Kamerrer" parcel, said point being 83.82 feet right of the centerline of said Fleshman Way at HES F 93+92.37;

THENCE leaving the North line of said "Kamerrer" parcel, and the existing Southerly Right-of-way line of said Fleshman Way, South 15°41'59" West along the East line of said "Kamerrer" parcel for a distance of 143.84 feet to the proposed new Southerly right-of-way line of said Fleshman Way, said point being 225.01 feet right of the centerline of said Fleshman Way at HES F 94+19.86;

THENCE leaving the East line of said "Kamerrer" parcel, North 66°28'36" West along the proposed new Southerly right-of-way line of said Fleshman Way for a distance of 110.81 feet to the **TRUE POINT OF BEGINNING**.

The lands herein described contain an area of 3,941 square feet, more or less, the specific details concerning all of which are to be found on sheet RW2 of that certain plan entitled Fleshman Way/SR 129 I/C Improvements, now of record and on file in the Public Works office at the County of Asotin, Washington approved September 2, 2015.

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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) Alliance Title & Escrow Corp. certify that the John W. Kamerrer and Teresa L. Kamerrer (type of instrument), dated 11/18/15, was delivered to me in escrow by John W. Kamerrer (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: Pre-signed by seller until the final closing documents could be drafted and the grantor funds were available.

[Signature] 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 \$ 2,500.00 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 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.

[Signature] Grantor's Signature [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