



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

Form section 4: Property address and legal description details.

Form sections 5-6: Land use codes, exemptions, and owner signatures.

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

Form section 8: Certification of truth and correctness by grantor and grantee.

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)).

**1** Name Milton W. Odom, II and Marilyn J. Odom Trust  
 Dated October 1, 2015  
 Mailing Address 13849 Grande Ronde Rd  
 City/State/Zip Anatone WA 99401  
 Phone No. (including area code) (509) 256-3377

SELLER  
GRANTOR

**2** Name Aimee J. Fairley and Jason S. Fairley, 24%  
 Mailing Address 1540 Cherry St.  
 City/State/Zip Clarkston WA 99403  
 Phone No. (including area code) (509) 256-3377

BUYER  
GRANTEE

**3** Send all property tax correspondence to:  Same as Buyer/Grantee  
 Name Milton W. Odom II and Marilyn J. Odom Trust  
 Mailing Address 13849 Grande Ronde Rd  
 City/State/Zip Anatone WA 99401  
 Phone No. (including area code) (509) 256-3377

List all real and personal property tax parcel account numbers – check box if personal property  
1-049-00-044-0000-0000

List assessed value(s)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**4** Street address of property: 1540 Cherry St., Clarkston WA 99403  
 This property is located in Clarkston  
 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 Exhibit A attached

**5** Select Land Use Code(s):  
11 - Household, single family units  
 enter any additional codes: \_\_\_\_\_  
 (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)?

**6** YES NO  
 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?

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.  
0  
 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**  
 \_\_\_\_\_  
 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  
 Reason for exemption Gift  
 Gift  
 Type of Document Gift Deed  
 Date of Document 12/4/15

Gross Selling Price \$	0.00
*Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	0.00
Excise Tax : State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	0.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	5.00
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 Milton W Odom II  
 Name (print) Milton W. Odom II Trustee

Signature of Grantee or Grantee's Agent 49002  
 Name (print) Aimee J. Fairley and Jason S. Fairley

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.

Milton W Odom II 12/09/15  
Grantor's Signature Date

Milton W. Odom, II, TRUSTEE  
Grantor's Name (print)

\_\_\_\_\_  
Grantee's Signature Date

Aimee J. FAIRLEY & Jason S. Fairley  
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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Exchange Facilitator's Name (print)

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 534-1503. To inquire about the availability of this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

REV 84 0002ea (8/13/15)

COUNTY TREASURER

49002

**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)).

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(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.**

Grantor's Signature

Date

Milton W. Odom, II, TRUSTEE

Grantor's Name (print)

Grantee's Signature

Date

Aimee J. FAIRLEY & Jason S. Fairley

Grantee's Name (print)

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Exchange Facilitator's Signature

Date

Exchange Facilitator's Name (print)

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EXHIBIT 'A'

All that part of Government Lots 2 and 3 of Section 8, Township 10 North, Range 46, East of the Willamette Meridian, Asotin county, Washington, more particularly described as follows: Commencing at the Southwest corner of Lot 26 of W.J. Clemans Addition to the Town of Asotin; thence West along the South line of Government Lot 2, Section 8, Township 10 North, Range 46 E.W.M. to the Southwest corner of said Government Lot 2; thence North along the West line of said Government Lot 2 to a point opposite the extended North line of Lot 28 of said W.J. Clemans Addition to Asotin; thence East along the line of the North line of said Lot 28 extended to the Northwest corner of said Lot 28, and thence Southerly along the West boundary line of Lots 26 and 28 of said W.J. Clemans Addition to Asotin to the Place of Beginning.

AND

All that portion of Government Lot 3, in Section 8, Township 10 North, Range 46 E.W.M., lying West of W.J. Clemans Addition to the Town of Asotin and North of Cherry Street. EXCEPTING therefrom that part of Government Lots 2 and 3 in Section 8, Township 10 North, Range 46 E.W.M. more particularly described as follows: Commencing at the intersection of centerlines of W.J. Clemans Addition road and Cherry Street; thence North  $89^{\circ}24'$  West along the centerline of Cherry Street for a distance of 684.4 feet; thence North  $0^{\circ}48'$  East for a distance of 39.46 feet to the True Place of Beginning; thence continue North  $0^{\circ}48'$  East for a distance of 289.63 feet; North  $18^{\circ}11'$  East for a distance of 45.30 feet; thence North  $45^{\circ}16'$  East for a distance of 53.00 feet; thence South  $78^{\circ}24'$  East for a distance of 104.00 feet; thence South  $6^{\circ}46'$  West for a distance of 367.25 feet; thence North  $89^{\circ}24'$  West for a distance of 98.95 feet; thence North  $46^{\circ}39'$  West for a distance of 21.30 feet to the True Place of Beginning.

EXCEPTING THEREFROM a strip of land 25 feet wide North of the dedicated Cherry Street in Government Lot 3, Section 8, Township 10 North, Range 46, E.W.M., lying West of W.J. Clemans Addition to the Town of Asotin, Asotin county, Washington.

AND EXCEPTING THEREFROM a parcel of land located in Government Lot 3, Section 8, Township 10 North, Range 46 E.W.M. more particularly described as follows: Commencing at the intersection of W.J. Clemans Addition Road and the platted centerline of Cherry Street; thence North  $89^{\circ}24'$  West along said centerline of Cherry Street for a distance of 203.1 feet to the True Point of Beginning for this description; thence continue North  $89^{\circ}24'$  West for a distance of 481.39 feet; thence North  $0^{\circ}48'$  East for a distance of 8.23 feet; thence North  $76^{\circ}37'$  East for a distance of 69.41 feet; thence South  $89^{\circ}24'$  East for a distance of 47.34 feet; thence North  $6^{\circ}46'$  East for a distance of 12.19 feet; thence North  $76^{\circ}37'$  East for a distance of 59.91 feet to a point of curve; thence around a curve to the right with a radius of 925.0 feet and a central angle of  $19^{\circ}48'$  for a distance of 319.66 feet; thence South  $7^{\circ}56'$  West for a distance of 74.92 feet to the True Point of Beginning.

ALSO EXCEPTING all that portion lying within the legal boundaries of the existing County Road.

FURTHER EXCEPTING THEREFROM that part of Government Lots 2 and 3 of Section 8 of Township 10 North, Range 46 East, W.M., Asotin County, Washington, more particularly described as follows: Commencing at the Northwest corner of Lot 26 of W.J. Clemans Addition; thence South  $7^{\circ}56'$  West along the West line of said Lot 26 a distance of 125.00 feet to the True Place of Beginning; thence continue South  $7^{\circ}56'$  West, 121.33 feet to a point on the North right-of-way line of Cherry Street (as per Deed No. 103145), said point being a point on a curve; thence deflect right and continue along said right-of-way line around a curve to the left with a radius of 925.00 feet for a distance of 52.09 feet; thence North  $7^{\circ}56'$  East, 126.27 feet; thence South  $79^{\circ}48'$  East, 52.00 feet to the True Place of Beginning.

49002

***After Recording Return to:***

Kerry A. Wagner  
Cox & Wagner, PLLC  
P. O. Box 446  
Lewiston ID 83501  
208-743-1234  
208-743-1266(fax)

GIFT DEED

THIS INDENTURE made this 9<sup>th</sup> day of December, 2015, by and between MILTON W. ODOM, II, Trustee of the MILTON W. ODOM, II and MARILYN J. ODOM TRUST, DATED October 1, 2015, party of the First Part, and AIMEE J. FAIRLEY and JASON S. FAIRLEY, wife and husband, Parties of the Second Part.

WITNESSETH:

That the Party of the First Part, for and in consideration of the love and affection that First Party bears toward Second Parties has given, and by these presents do give, grant, transfer, convey and confirm unto Second Parties, their heirs and assigns forever, an undivided twenty four percent (24%) interest in and to the following-described real property situate in the County of Asotin, State of Washington, to-wit:

AS PER EXHIBIT "A" ATTACHED HERETO

TOGETHER WITH ALL AND SINGULAR, the tenements, hereditaments and appurtenances thereunto belonging, or in anywise appertaining, and all estate, right, title, interest,

Parcel No. 1-049-00-044-0000-0000

49002

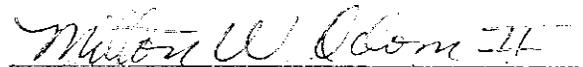
claim or demand whatsoever of the said Party of the First Part, either in law or equity of, in and to the above described premises, together with the rents, issues and profits thereof.

AND the said Party of the First Part, for its heirs, executors and administrators, do covenant, grant, bargain and agree to and with the said Parties of the Second Part, their heirs and assigns, that at the time of the ensealing and delivery of these presents, it is well seized of the premises conveyed as of good, sure, perfect, absolute and indefeasible estate of inheritance in law, in fee simple, and has good right, full power and lawful authority to grant, bargain, sell and convey the same in the manner and form aforesaid;

AND the above bargained premises in the quiet and peaceable possession of the said Parties of the Second Part, their heirs and assigns, against all and every person or persons lawfully claiming title, or to claim the whole or any part thereof, the said Party of the First Part shall and will warrant and forever defend.

IN WITNESS WHEREOF, the said Party of the First Part has hereunto set his hand the day and year in this instrument first above written.

MILTON W. ODOM, II and MARILYN J.  
ODOM TRUST, DATED October 1, 2015

  
Milton W. Odom, II, Trustee

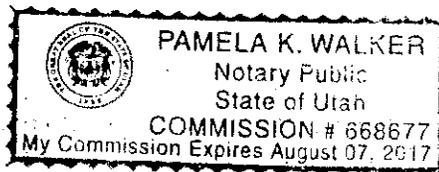
49002

STATE OF Utah )  
 : ss.  
County of Washington )

On this 9 day of December, 2015, before me, the undersigned, a Notary Public in and for said state, personally appeared MILTON W. ODOM, II known to me to be the person whose name is subscribed to the within instrument as the Trustee of the Milton W. Odom, II and Marilyn J. Odom Trust, Dated October 1, 2015, and acknowledged to me that he executed the same as such Trustee.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year hereinabove first written.

Pamela K Walker  
Notary Public in and for the  
State of Utah, residing at  
St. George, UT therein.  
My Commission Expires: 8-7-17



49002

EXHIBIT 'A'

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AND

All that portion of Government Lot 3, in Section 8, Township 10 North, Range 46 E.W.M., lying West of W.J. Clemans Addition to the Town of Asotin and North of Cherry Street. EXCEPTING therefrom that part of Government Lots 2 and 3 in Section 8, Township 10 North, Range 46 E.W.M. more particularly described as follows: Commencing at the intersection of centerlines of W.J. Clemans Addition road and Cherry Street; thence North  $89^{\circ}24'$  West along the centerline of Cherry Street for a distance of 684.4 feet; thence North  $0^{\circ}48'$  East for a distance of 39.46 feet to the True Place of Beginning; thence continue North  $0^{\circ}48'$  East for a distance of 289.63 feet; North  $18^{\circ}11'$  East for a distance of 45.30 feet; thence North  $45^{\circ}16'$  East for a distance of 53.00 feet; thence South  $78^{\circ}24'$  East for a distance of 104.00 feet; thence South  $6^{\circ}46'$  West for a distance of 367.25 feet; thence North  $89^{\circ}24'$  West for a distance of 98.95 feet; thence North  $46^{\circ}39'$  West for a distance of 21.30 feet to the True Place of Beginning.

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