

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 SELLER GRANTOR	Name <u>Shari D. George</u> <u>Dorothy W. Lewis</u>	2 BUYER GRANTEE	Name <u>Shari D. George</u> <u>Mark A. Janowski</u>
	Mailing Address <u>PO Box 24</u>		Mailing Address <u>PO Box 24</u>
	City/State/Zip <u>Asotin, WA 99402</u>		City/State/Zip <u>Asotin, WA 99402</u>
	Phone No. (including area code) <u>208-305-9514</u>		Phone No. (including area code) <u>208-305-9514</u>
3 Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	
Name _____		<u>1049000170008</u> <input type="checkbox"/>	
Mailing Address _____		_____ <input type="checkbox"/>	
City/State/Zip _____		_____ <input type="checkbox"/>	
Phone No. (including area code) _____		_____ <input type="checkbox"/>	
		List assessed value(s) <u>236000</u> <u>244,400</u>	

4 Street address of property: 320 Adams St

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

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)

See attached

5 Select Land Use Code(s):
11

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 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?

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.

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

Shari George Dorothy Lewis & Shari George
PRINT NAME
Shari George Dorothy Lewis

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-215(1)
Reason for exemption Take mother off title adding Mark Janowski. Mother, Dorothy was listed for beneficiary purposes only.

Type of Document Quitclaim Deed
Date of Document 12-31-15

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 \$ 5.00

Total Due \$ _____

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>Shari George</u>	Signature of Grantee or Grantee's Agent <u>Dorothy Lewis & Shari George</u>
Name (print) <u>Shari George</u>	Name (print) <u>Shari George</u>
Date & city of signing: <u>12-31-15 Asotin</u>	Date & city of signing: <u>12-31-15 Asotin</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)).

visa

PAID

EXHIBIT "A"

Situate in the County of Asotin, State of Washington, to-wit:

That part of the NW $\frac{1}{4}$ NE $\frac{1}{4}$ of Section 21 of Township 10 North, Range 46, East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Beginning at the Southeast corner of Block 27 of Schank and Reed's First Addition to the Town of Asotin, said point being on the West right of way line of Adams Street; thence North 82° 54' West along the South boundary line of said Block 27 a distance of 164.23 feet; thence South 62° 01'50" East, 176.63 feet; thence South 0° 24'30" West, 57.56 feet; thence South 78° 38' East, 172.95 feet; thence North 7° 06' East, 132.94 feet to a point on the South boundary line of Block 26 of Schank and Reed's First Addition; thence North 82° 54' West along said South line and said line extended 180.00 feet to the Place of Beginning.

AND ALSO

That part of the NW $\frac{1}{4}$ NE $\frac{1}{4}$ of Section 21 of Township 10 North, Range 46 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the Southwest corner of said NW $\frac{1}{4}$ NE $\frac{1}{4}$ thence North 89° 46' East 712.47 feet; thence North 0° 24'30" East, 914.17 feet to the True Place of Beginning; thence continue North 0° 24'30" East 57.56 feet; thence North 62° 01'50" West 176.63 feet to a point on the South line of Block 27 of Schank and Reed's First Addition to the Town of Asotin; thence South 83° 54' East along the South platted boundary line of said Schank and Reed's First Addition for 525.15 feet; thence South 0° 24'30" West 120.31 feet; thence South 44° 55'39" West 33.50 feet; thence North 78° 38' West 347.83 feet to the True Place of Beginning. EXCEPTING THEREFROM that part of the NW $\frac{1}{4}$ NE $\frac{1}{4}$ of Section 21 of Township 10 North, Range 46 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the Southeast corner of Block 27 of Schank and Reed's First Addition to the Town of Asotin, said point being on the West right of way line of Adams Street; thence South 82° 54' East along the South boundary line of said Schank and Reed's First Addition a distance of 270.00 feet to the True Place of Beginning; thence continue South 82° 54' East, 90.92 feet; thence South 0°24'30", West 120.31 feet; thence South 44° 55'39", West 33.50 feet; thence North 78° 38' West, 84.63 feet; thence North 7° 06' East, 139.65 feet to the True Place of Beginning. ALSO EXCEPTING That part of the NW $\frac{1}{4}$ NE $\frac{1}{4}$ of Section 21 of Township 10 North, Range 46, East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Beginning at the Southeast corner of Block 27 of Schank and Reed's First Addition to the Town of Asotin, said point being on the West right of way line of Adams Street; thence North 82° 54' West along the South boundary line of said Block 27 a distance of 164.23 feet; thence South 62° 01'50" East, 176.63 feet; thence South 0° 24'30" West, 57.56 feet; thence South 78° 38' East, 172.95 feet; thence North 7° 06' East, 132.94 feet to a point on the South boundary line of Block 26 of Schank and Reed's First Addition; thence North 82°54' West along said South line and said line extended 180.00 feet to the Place of Beginning.

Subject To: This conveyance is subject to covenants, conditions, restrictions and easements, if any, affecting title, which may appear in the public record, including those shown on any recorded plat or survey.

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AFTER RECORDING MAIL TO:

Name: Shari George and Mark Janowski

Address: po box 24

City, State, Zip: ASOTIN, Washington, 99402

Quitclaim Deed

IN WITNESS WHEREOF, Shari George, not married, of 320 Adams Street Asotin, WA 99402, and Dorothy W. Lewis, not married, of 1587 Sycamore Street Clarkston, WA 99403, (collectively the "Grantor"), for and in consideration of \$1.00, conveys and quit claims to Shari George, not married, of 320 Adams Street Asotin, WA 99402, and Mark Janowski, not married, of 320 Adams Street Asotin, WA 99402, (collectively the "Grantee"), the following described real estate, situated in the county of Asotin, State of Washington, together with all after acquired title of the Grantor therein:

UNPLATTED ASOTIN PT 21-10-46 YB 1979 SQ 1388 B 1940.

And the said Grantor, does attest for the Grantee and Grantee's heirs and assigns, that at and until the ensealing of these presents, the Grantor is well seized of the above described premises, as a good and indefeasible estate in fee simple, and has a good right to quit claim the same in the manner and forms above written.

Assessor's Property Tax Parcel/Account Number: 10490001700080000

Dated: December 31, 2015

Signed in the presence of:

Shari George
Signature

Shari George
Shari George

Dorothy W. Lewis
Name
POA Shari George

Dorothy W. Lewis
Dorothy W. Lewis

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Filed for record at the request of:

DURABLE POWER OF ATTORNEY

I, Dorothy Lewis, resident of the State of Washington, revoke any powers of attorney I may have given in the past and give Shari George (referred to below as "the agent") a durable power of attorney. I intend that it not be limited by any disability I may have in the future.

1. POWERS

A. The agent shall act on my behalf and for my benefit, and shall have all powers over my estate that I have or acquire. These shall include, but not be limited to, the following: the power to make deposits to, and payments from, any account in my name in any financial institution; the power to open and remove items from any safe deposit box in my name; the power to sell, exchange or transfer title to stocks, bonds or other securities; the power to sell, convey or encumber any real or personal property.

B. The agent shall have the power to consent to, or to withhold consent from, medical treatment, shall have all powers necessary or desirable to provide for my support, maintenance, health and comfort; the agent shall be entitled to obtain and use any of my medical records or other individually identifiable health information to the same extent as I would myself. This is intended as a full release of all information governed by the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

C. I authorize the agent to revoke any community property agreement and to transfer any property to my spouse or registered domestic partner as a gift. _____ (Initial here if revocation of a community property agreement and gifts to a spouse or registered domestic partner are authorized. If they are not authorized, cross out all of paragraph C.)

**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.

Shawn DeWitt
 Grantor's Signature

Dorothy Lewis POA Shawn DeWitt
 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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