

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 <i>Lester V Howell &amp; Neptundi E Howell</i>	2 BUYER GRANTEE	Name <i>Jerry Howell</i>
	Mailing Address <i>2216 Riverside Dr</i>		Mailing Address <i>2220 Riverside Dr</i>
	City/State/Zip <i>Clarkston Wa 99403</i>		City/State/Zip <i>Clarkston, Wa 99403</i>
	Phone No. (including area code) <i>509 758-6307</i>		Phone No. (including area code) <i>509 758-4125</i>

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

Name *Lester V Howell & Neptundi E Howell* List all real and personal property tax parcel account numbers check box if personal property *1004050070006000* List assessed value(s) *\$ 339,300*

Mailing Address *2216 Riverside Dr*

City/State/Zip *Clarkston, Wa 99403*

Phone No. (including area code) *509 758-6307*

4 Street address of property: *2216 Riverside Dr Clarkston, Wa 99403*

This property is located in  unincorporated *Clarkston* County OR within  city of \_\_\_\_\_

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*

5 Select Land Use Code(s): *11*

enter any additional codes: \_\_\_\_\_

(See back of last page for instructions)

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)? YES  NO

6

Is this property designated as forest land per chapter 84.33 RCW? YES  NO

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? YES  NO

Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES  NO

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 \_\_\_\_\_

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(b)(1)*  
Reason for exemption *Transfer to son's surviving life estate*

Type of Document *Gift Deed*  
Date of Document *1/20/2016*

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 \$ \_\_\_\_\_  
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 *Lester V Howell* Signature of Grantee or Grantee's Agent *Stephen Howell*

Name (print) *Lester V Howell* Name (print) *Stephen Howell*

Date & city of signing: *1/21/2016* Date & city of signing: *1/21/2016*

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), both imprisonment and fine (RCW 9A.20.020 (1C)).

REV 84 0001a (9/22/15) THIS SPACE - TREASURER'S USE ONLY COUNTY TREASURER **49049**

*Cash DR 10.00*

**PAID**

**JAN 21 2016**

ASOTIN COUNTY  
TREASURER



**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 \$ 939,300 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.

Lester V Howell      1/21/2016  
Grantor's Signature      Date  
Lester V Howell  
Grantor's Name (print)

Stephen Howell      1/21/2016  
Grantee's Signature      Date  
Stephen Howell  
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

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 (6/26/14)

COUNTY TREASURER

49049

**GIFT DEED**  
(With Life Estate)

*THIS INDENTURE*, made and entered into this 20<sup>th</sup> day of January, 2016, by and between LESTER and GERTRUDE HOWELL, a married couple, hereinafter referred to as Grantors, and JERRY HOWELL and STEPHEN HOWELL, dealing with their sole and separate property, hereinafter referred to as Grantees, whose addresses are 2435 Rolling Hills Drive, Clarkston, Washington, 99403 and 2220 Riverside Drive, Clarkston, Washington 99403, respectively.

***WITNESSETH:***

That the Grantors, for an in consideration of love an affection, and other valuable consideration, to put their in hand paid by the Grantees, the receipt whereof is hereto acknowledged, does by these presents remise, release, and forever gift unto the Grantees, their heirs and assigns, all of the right, title, and interest in the following described real property situate in the County of Asotin, State of Washington, more particularly described as follows, to-wit:

The real property as described in **Exhibit A** attached hereto which is a Statutory Warranty Deed recorded in the County of Asotin, State of Washington as Instrument No. 140640 with the following exceptions:

**EXCEPT FOR** the real property as described in **Exhibit B** attached hereto which is Warranty Deed recorded in the County of Asotin, State of Washington as Instrument No. 158686.

**EXCEPT FOR** the real property as described in **Exhibit C** attached hereto which is Quit Claim Deed recorded in the County of Asotin, State of Washington as Instrument No. 163961.

*SUBJECT* to a life estate retained in the name of the Grantors for their use during their lifetime.

**TOGETHER** with all and singular and tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, the reversion and reversions, the remainder of

remainders, rents issues, and all profits thereof.

**TO HAVE AND TO HOLD**, all singular and said premises with the appurtenances unto said Grantees, their heirs and assigns, forever.

**IN WITNESS WHEREOF**, the said Grantors personally, has hereunto set their hand and seal this year and day above written.

Lester Howell  
LESTER HOWELL, Grantor

Gertrude Howell  
GERTRUDE HOWELL, Grantor

STATE OF Idaho )  
 ) ss.:  
County of Ver Perce )

On this 20<sup>th</sup> day of January, 2016, before me, the undersigned Notary Public for the State of Idaho, personally appeared **GERTRUDE HOWELL**, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal the day and year in this certificate above written.

Mackenzi Juergen  
NOTARY PUBLIC for Idaho  
Residing at: Lewiston, ID  
My Commission Expires: 10-22-19

STATE OF Idaho )  
 ) ss.:  
County of Nez Perce )

On this 20<sup>th</sup> day of January, 2016, before me, the undersigned Notary Public for the State of Idaho personally appeared **LESTER HOWELL**, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal the day and year in this certificate above written.

Maurice A. Allen  
NOTARY PUBLIC for Idaho  
Residing at: Leoviston, ID  
My Commission Expires: 10-22-19

**Gift Deed**

LESTER and GERTRUDE HOWELL to  
JERRY HOWELL and STEPHEN HOWELL

**Exhibit A**

49049



SECURITY TITLE INSURANCE COMPANY  
OF WASHINGTON

1109 SECOND AVENUE • SEATTLE, WASHINGTON 98101 • MAIN 3-0870

HIS SPACE RESERVED FOR RECORDER'S USE

140640

Filed for Record at Request of

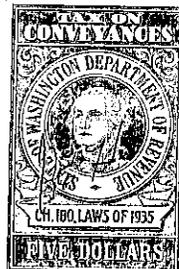
NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

RECORDED Nov 13 1978  
REQUEST OF Gertrude Howell  
LaDoris Smith, ASOTIN COUNTY AUDITOR

STATUTORY WARRANTY DEED



THE GRANTOR , MYRLE A. CASS, a widower,

for and in consideration of the sum of TEN (\$10.00) DOLLARS and other good and valuable consideration, in hand paid, conveys and warrants to LESTER V. HOWELL and GERTRUDE E. HOWELL, husband and wife, as Grantee, the following described real estate, situated in the County of Asotin, State of Washington:

A portion of Lot Seven (7) in Block "L" of VINELAND, Asotin County, Washington, more particularly described as follows: Commencing at the Northwest (NW) corner of Lot Six (6) in Block "L" of Vineland thence South 74°10' West, 222.4 feet along the West boundary of said Lot Six (6); thence South 74°10' East, 417.6 feet to the point of beginning; thence South 16°15' West, 240.3 feet to a point on the centerline of an easement for a roadway fifty (50) feet in width; thence South 74°10' East 181.27 feet along said centerline of roadway; thence North 16°15' East, 240.3 feet; thence North 74°10' West 181.27 feet to the point of beginning, SUBJECT TO easement for roadway and utility purposes on, over and across the South twenty-five (25) feet of the above described parcel, TOGETHER WITH a non-exclusive easement for roadway and utility purposes on, over and across a strip of land fifty (50) feet in width having a centerline described as follows: Commencing at the northwest (NW) corner of Lot Six (6) in Block "L" of Vineland, Asotin County, Washington, as shown on the recorded plat thereof; thence South 16°15' West 357.7 feet along the west line of said Lot Six (6) to the point of beginning, being located North 16°15' East twenty-five (25) feet from the Southeast corner of Lot Four (4) in Block Two (2) of BELLEVUE ADDITION; thence South 74°10' East one hundred twenty-five (125) feet; thence South 16°15' West one hundred five (105) feet; thence South 74°10' East 752.22 feet ; thence North 37°50' East 259.17 feet to the Point of Terminus.

Dated this 12<sup>th</sup> day of July, 1974.  
Myrle A Cass (SEAL)  
\_\_\_\_\_  
(SEAL)

STATE OF WASHINGTON }  
County of Asotin } ss.

On this 12<sup>th</sup> day of July, 1974, before me, the undersigned, a Notary Public in and for the State of Washington, duly commissioned and sworn, personally appeared

MYRLA A. CASS, a widower, to me known to be the individual described in and who executed the foregoing instrument, and acknowledged to me that he signed and sealed this said instrument as his free and voluntary act and deed for the uses and purposes therein mentioned

10% GIVEN FOR STATE HANDS OFFICIAL seal this 12<sup>th</sup> day of July, 1974.  
PAID \$ 10.00 DATE 7-15-74  
RECEIPT No. 5489  
ASOTIN COUNTY TREASURER  
By Ema Olesch

Rhonda T Phelps  
Notary Public in and for the State of Washington,  
residing at Clarkston

COPY  
49049

**Gift Deed**

LESTER and GERTRUDE HOWELL to  
JERRY HOWELL and STEPHEN HOWELL

**Exhibit B**

49049



*Slip to  
L. Howell*

158686

WARRANTY DEED

RECORDED May 3, 1983 AT 10:40a  
REQUEST OF Sojaro Title  
BY [Signature]  
LV REPLY OFFICE, ASOTIN COUNTY

1  
2  
3 THE GRANTORS, LESTER V. HOWELL and GERTRUDE E. HOWELL,  
4 husband and wife, for and in consideration of love and  
5 affection, hereby convey and warrant to STEPHEN V. HOWELL and  
6 DIANE R. HOWELL, husband and wife, the following described  
7 real estate situated in the County of Asotin, State of  
8 Washington:

9 A portion of Lot 7 in Block "L" of VINELAND,  
10 Asotin County, Washington, more particularly  
11 described as follows: Commencing at the  
12 Northwest corner of Lot 6 in Block "L" of  
13 VINELAND; thence South 74°10' West, 222.4 feet  
14 along the West boundary of said Lot 6; thence  
15 South 74°10' East, 417.6 feet to the point of  
16 beginning; thence South 16°15' West, 100.0  
17 feet; thence South 74°10' East, 181.27 feet;  
18 thence North 16°15' East, 100.0 feet; thence  
19 North 74°10' West, 181.27 feet to the point  
20 of beginning.

21 TOGETHER WITH an easement for driveway and  
22 utility purposes on, over and across a strip  
23 of land 20 feet in width described as follows:  
24 From the point of beginning of the above des-  
25 cribed parcel run South 16°15' West 100.0  
26 feet to the point of beginning of this ease-  
27 ment description; thence continue South 16°15' West,  
28 115.3 feet to a point on the Northerly line of  
29 an easement for a roadway; thence South 74°10'  
30 East, 20 feet along said Northerly line of  
31 roadway; thence North 16°15' East, 115.3 feet;  
32 thence North 74°10' West, 20 feet to the point  
of beginning of this easement description.

TOGETHER WITH a non-exclusive easement for  
roadway and utility purposes on, over and  
across a strip of land 50 feet in width having  
a centerline described as follows: Commencing  
at the Northwest corner of Lot 6 in Block "L"  
of Vineland, Asotin County, Washington, as  
shown on the recorded plat thereof; thence  
South 16°15' West, 357.7 feet along the West  
line of said Lot 6 to the point of beginning,  
being located North 16°15' East, 25 feet from  
the Southeast corner of Lot 4 in Block 2 of  
Bellevue Addition; thence South 74°10' East,  
125 feet; thence South 16°15' West, 105 feet;  
thence South 74°10' East, 752.22 feet; thence  
North 37°50' East, 259.17 feet to the point of  
terminus.

This is a gift deed, made, executed and delivered  
without monetary consideration. No excise tax is payable on

Warranty Deed

CHARLES T. SHARP  
ATTORNEY AT LAW  
POST OFFICE BOX 209  
500 SYCAMORE STREET  
CLARKSTON, WASHINGTON  
PHONE (509) 758-8661

COPY

49049

1 this conveyance and no revenue or documentary stamps are  
2 required. The value of the property hereby conveyed is less  
3 than the amount of applicable Federal and State gift tax  
4 exemptions and exclusions.

5 DATED this 2d day of May, 1983.

6  
7 Lester V. Howell  
8 Lester V. Howell

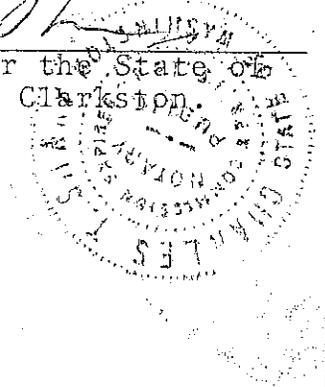
9 Gertrude E. Howell  
10 Gertrude E. Howell

11 STATE OF WASHINGTON )  
12 )  
13 County of Asotin ) ss.

14 On this day personally appeared before me LESTER V.  
15 HOWELL and GERTRUDE E. HOWELL, to me known to be the individuals  
16 described in and who executed the within and foregoing  
17 instrument, and acknowledged that they signed the same as their  
18 free and voluntary act and deed, for the uses and purposes  
19 therein mentioned.

20 GIVEN under my hand and official seal this 2d  
21 day of May, 1983.

22 Charles T. Sharp  
23 Notary Public in and for the State of  
24 Washington, residing at Clarkston.



25  
26 100 REAL ESTATE EXCISE TAX  
27 PAID \$ 0 DATE 5-3-83  
28 RECEIPT NO. 15119  
29 ASOTIN COUNTY TREASURER  
30 Marion Job

**Gift Deed**

LESTER and GERTRUDE HOWELL to  
JERRY HOWELL and STEPHEN HOWELL

**Exhibit C**

49049

QUIT CLAIM DEED

Oct 23, 84 4/50  
Sageco Title Co

THE GRANTOR, LESTER V. HOWELL and GERTRUDE E. HOWELL,  
husband and wife, for and in consideration of love and affection  
hereby convey and quitclaim to STEPHEN V. HOWELL and DIANE R.  
HOWELL, husband and wife, the following described real estate  
situated in the County of Asotin, State of Washington, together  
with any after acquired title:

A portion of Lot 7 in Block "L" of VINELAND,  
Asotin County, Washington, according to the  
recorded plat thereof and more particularly  
described as follows:

From the Northwest corner of Lot 6 in Block  
"L" of Vineland, run South 16° 51' West 222.4  
feet along the West boundary line of said  
Lot 6; thence South 74° 10' East 417.6 feet  
to the Northwest corner of property conveyed  
by the Grantors herein to the Grantees herein  
by deed dated May 2, 1983, filed for record  
May 3, 1983, as Asotin County Auditor's  
Document No. 158686; thence South 16° 15' West  
to the Southwest corner of said property and  
the True Point of Beginning of this descrip-  
tion; thence South 74° 10' East along the  
South line of said property a distance of  
181.27 feet; thence South 16° 15' West a dis-  
tance of 5.0 feet; thence North 74° 10' West  
a distance of 181.27 feet; thence North 16° 15'  
East 5.0 feet to the True Point of Beginning.

This is a gift deed, made, executed and delivered  
without monetary consideration. No excise tax is payable on this  
conveyance and no revenue or documentary stamps are required.  
The value of the property hereby conveyed is less than the amount  
of Federal Gift Tax annual exclusion.

DATED this 30<sup>th</sup> day of September, 1984.

Lester V. Howell  
Lester V. Howell

Gertrude E. Howell  
Gertrude E. Howell

///

REAL ESTATE EXCISE TAX  
PAID \$ - 0 - DATE 10-22-84  
RECEIPT No. 16529  
ASOTIN COUNTY TREASURER

Jerry McGeist

Quit Claim Deed

CHARLES T. SHARP  
ATTORNEY AT LAW  
POST OFFICE BOX 209  
500 SYCAMORE STREET  
CLARKSTON, WASHINGTON  
PHONE (509) 758-8661

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49049

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STATE OF WASHINGTON )

County of Asotin )

ss.

On this day personally appeared before me LESTER V. HOWELL and GERTRUDE E. HOWELL, to me known to be the individuals described in and who executed the within and foregoing instrument, and acknowledged that they signed the same as their free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN under my hand and official seal this 30<sup>th</sup> day of September, 1984.

Charles T Sharp  
Notary Public in and for the State of Washington, residing at Clarkston.



described as follows:

1/ GROSS  
delivered  
interest  
incumbent  
property  
is tax

From the Northwest corner of Lot 6 in Block "L" of Vineland, run South 16°51' West 222.4 feet along the West boundary line of said Lot 6; thence South 74°10' East 417.6 feet to the Northwest corner of property conveyed by the Grantors herein to the Grantees herein by deed dated May 2, 1983, filed for record May 3, 1983, as Asotin County Auditor's Document No. 158686; thence South 16°15' West to the Southwest corner of said property and the True Point of Beginning of this description; thence South 74°10' East along the South line of said property a distance of 181.27 feet; thence South 16°15' West a distance of 5.0 feet; thence North 74°10' West a distance of 181.27 feet; thence North 16°15' East 5.0 feet to the True Point of Beginning.

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4/ LOCAL REAL ESTATE EXCISE TAX

Cities and/or counties are authorized to adopt by ordinance an additional real estate excise tax to be collected and distributed by the county treasurer (CHAPTER 82.46 RCW).

5/ DELINQUENT PENALTY

If the tax due is not paid within 30 days from the time of sale, interest of 1% per month shall be charged from the sale date until date of payment. Nonpayment or underpayment resulting from intent to evade the tax is subject to 50% penalty (Chapter 82.45 RCW).

6/ 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, or by both such imprisonment and fine (RCW 9A.20.020 (1C)).

TAX OBLIGATION FOR FOREST LAND CLASSIFICATION OR DESIGNATION

CURRENT USE (OPEN SPACE) CLASSIFICATION OR PROPERTY EXEMPT FROM TAXATION

FOREST LAND LIABILITY (RCW 84.33.120 and 84.33.140)

Upon withdrawal or removal of this land from classification or designation a compensating tax shall be imposed which shall be equal to:

1. The difference between the amount of tax last levied on such land as forest land and an amount equal to the new assessed valuation of such land multiplied by the millage rate of the last levy extended against such land, multiplied by
2. A number, in no event greater than ten, equal to the number of years for which such land was classified or designated as forest land.

Reforestation or conversion requirements should be consulted according to Chapter 76.09 RCW.

CURRENT USE LIABILITY (RCW 84.34.108)

Upon withdrawal or removal of this land from classification, an additional tax shall be imposed in the following manner.

1. Land under classification for a minimum of ten years shall pay an amount equal to the difference between the tax computed on the basis of "current use" and the tax computed on the basis of true and fair value plus interest at the same statutory rate charged on property taxes. The additional tax and interest shall be paid for the seven years last past.
2. Land withdrawn because of a change to a nonconforming use or land withdrawn prior to the minimum ten-year period or failure to comply to two-year notice of withdrawal shall be liable to pay the additional tax as in 1. above plus a penalty of 20% of the additional tax and interest. The additional tax, interest and penalty shall be paid for the past seven years.

PROPERTY EXEMPT FROM TAXATION (RCW 84.36.810 and 84.36.262)

Sale of exempt property may cause taxes and interest to be assessed for up to last ten years, depending on type and life of exemption.

49049

<b>GRANTOR</b>	Name <u>WALTER V. SWELL</u>	<b>BUYER GRANTEE</b>	Name <u>STEPHEN V. SWELL</u>
	<u>WALTER E. SWELL</u>		<u>DIANE E. SWELL</u>
	Street <u>1542 Maple</u>		Street <u>1542 Maple</u>
	City <u>Clatsop</u> State <u>WA</u> Zip <u>97003</u>		City <u>Clatsop</u> State <u>WA</u> Zip <u>97003</u>
NEW OWNER'S PERMANENT ADDRESS FOR ALL PROPERTY TAX RELATED CORRESPONDENCE	Name <u>STEPHEN V. SWELL</u>		ALL TAX PARCEL NUMBERS
	Street <u>1542 Maple</u>		
	City/State <u>Clatsop, WA</u> Zip <u>97003</u>		

LEGAL DESCRIPTION OF PROPERTY SITUATED IN UNINCORPORATED Clatsop COUNTY  OR IN CITY OF \_\_\_\_\_

*Part of Deed*

Is this property currently:

Classified or designated as forest land? Chapter 84.33 RCW	YES	NO
	<input type="checkbox"/>	<input type="checkbox"/>
Classified as current use land (open space, farm and agricultural, or timber)? Chapter 84.34 RCW	<input type="checkbox"/>	<input type="checkbox"/>
Exempt from property tax under Chapter 84.36 RCW? (nonprofit organizations)	<input type="checkbox"/>	<input type="checkbox"/>

Type Property:  land only       land with new building.  
 land with previously used building

**SEE TAX OBLIGATIONS ON REVERSE SIDE**

NOTICE OF CONTINUANCE

If the new owner(s) of land that is classified or designated as current use or forest land wish(es) to continue the classification or designation of such land, the new owner(s) must sign below. If the new owner(s) do(es) not desire to continue such classification or designation, all compensating or additional tax accumulated pursuant to RCW 84.33.120 and 140 or RCW 84.34.108 shall be due and payable by the seller or transferor at the time of sale. To determine if the land transferred qualifies to continue classification or designation, the county assessor must be consulted. All new owners must sign.

Signature(s) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is land  does  does not qualify for continuance.

Notary Public \_\_\_\_\_ Date \_\_\_\_\_

⑥ Description of personal property if included in sale (furniture, appliances, etc.) \_\_\_\_\_

If exemption claimed, explain Gift of land with no other tax liability

Type of Document Quit Claim Deed

Date of Sale December, 1984

Gross Sale Price 1/	\$ -0-
Personal Property (deduct) 2/	\$ -0-
Taxable Sale Price	\$ -0-
Excise Tax State 3/	\$ -0-
Local 4/	\$ -0-
Delinquent Penalty 5/	\$ -0-
Total Tax Due	\$ -0-

(SEE 1-5 ON REVERSE SIDE)

⑦ AFFIDAVIT

I, the undersigned, being first sworn, on oath state that the foregoing information to the best of my knowledge is a true and correct statement of the facts pertaining to the transfer of the above described real estate. Any person willfully giving false information in this affidavit shall be subject to the PERJURY LAWS of the State of Washington.

**SEE 6/ ON REVERSE FOR PENALTIES.**

Signature \_\_\_\_\_  
(Specify: Grantor/Grantee/Agent for Grantor/Grantee)

Subscribed and sworn to me this 8th day of December, 1984

\_\_\_\_\_  
 Notary Public

in and for the State of \_\_\_\_\_

residing at Clatsop, WA

Following optional questions are requested by RCW 82.45.120 at the time of sale:

Subject to elderly, disability, or physical improvement exemption?	1 <input type="checkbox"/>	2 <input type="checkbox"/>
Does building, if any, have a heat pump or solar heating or cooling system?	1 <input type="checkbox"/>	2 <input type="checkbox"/>
Does this conveyance divide a current parcel of land?	1 <input type="checkbox"/>	2 <input type="checkbox"/>
Does sale include current crop or merchantable timber?	1 <input type="checkbox"/>	2 <input type="checkbox"/>

e. Does conveyance involve a trade, partial interest corporate affiliates, related parties, trust, receivership or an estate?	1 <input type="checkbox"/>	2 <input type="checkbox"/>
f. Is the grantee acting as a nominee for a third party?	1 <input type="checkbox"/>	2 <input type="checkbox"/>
g. Principal use:		
1 <input type="checkbox"/> agricultural	2 <input type="checkbox"/> condominium	3 <input type="checkbox"/> recreational
4 <input type="checkbox"/> apt (4+ units)	5 <input type="checkbox"/> industrial	6 <input type="checkbox"/> residential
7 <input type="checkbox"/> commercial	8 <input type="checkbox"/> mobile home	9 <input type="checkbox"/> timber

FOR TREASURER'S USE ONLY



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1/ **GROSS SALE PRICE** "Selling Price" shall mean consideration, including money or anything of value, paid or delivered or contracted to be paid or delivered in return for the transfer of the real property or estate or interest in real property, and shall include the amount of any lien, mortgage, contract indebtedness, or other incumbrance, either given to secure the purchase price, or any part thereof, or remaining unpaid on such property at the time of sale (WAC 458-61-030(13)). When consideration is other than money and the transfer is taxable, market value is to be reported.

2/ **PERSONAL PROPERTY**

The transfer of personal property is subject to the use tax and is the liability of the grantee. Use separate form for mobile home.

3/ **AUDIT AND ENFORCEMENT**

The tax paid by this document is subject to audit by the Department of Revenue under RCW 82.45.150. RCW 82.45.080 specifies that this tax is the obligation of the seller and remedies for its enforcement are specified in Chapter 82.32 RCW. RCW 82.45.080 states that such tax and penalties... "shall be a specific lien upon each piece of real property sold from the time of sale until the tax shall have been paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages".

4/ **LOCAL REAL ESTATE EXCISE TAX**

Cities and/or counties are authorized to adopt by ordinance an additional real estate excise tax to be collected and distributed by the county treasurer (CHAPTER 82.46 RCW).

5/ **DELINQUENT PENALTY**

If the tax due is not paid within 30 days from the time of sale, interest of 1% per month shall be charged from the sale date until date of payment. Nonpayment or underpayment resulting from intent to evade the tax is subject to 50% penalty (Chapter 82.45 RCW).

6/ **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, or by both such imprisonment and fine (RCW 9A.20.020 (1C)).

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**TAX OBLIGATION FOR FOREST LAND CLASSIFICATION OR DESIGNATION  
CURRENT USE (OPEN SPACE) CLASSIFICATION OR PROPERTY EXEMPT FROM TAXATION**

**FOREST LAND LIABILITY (RCW 84.33.120 and 84.33.140)**

Upon withdrawal or removal of this land from classification or designation a compensating tax shall be imposed which shall be equal to:

1. The difference between the amount of tax last levied on such land as forest land and an amount equal to the new assessed valuation of such land multiplied by the millage rate of the last levy extended against such land, multiplied by
2. A number, in no event greater than ten, equal to the number of years for which such land was classified or designated as forest land.

Reforestation or conversion requirements should be consulted according to Chapter 76.09 RCW.

**CURRENT USE LIABILITY (RCW 84.34.109)**

Upon withdrawal or removal of this land from classification, an additional tax shall be imposed in the following manner.

1. Land under classification for a minimum of ten years shall pay an amount equal to the difference between the tax computed on the basis of "current use" and the tax computed on the basis of true and fair value plus interest at the same statutory rate charged on property taxes. The additional tax and interest shall be paid for the seven years last past.
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