



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 and 2: Seller/Grantor (Aaron M. DeMeyere) and Buyer/Grantee (Asotin County, a political subdivision of State of Washington).

Form section 3: Property tax correspondence and parcel account information (10040101000040000, assessed value 976,200.00).

Form section 4: Street address (Land Only, Clarkston, WA) and location details (unincorporated Asotin County).

Form section 5: Land Use Code (91 Undeveloped land) and exemption questions.

Form section 6: Designation questions (forest land, current use, special valuation).

Form section 7 (left): Continuation and compliance notices for forest land or historic property.

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

Form section 8: Certifications and signatures of Grantor (Aaron M. DeMeyere) and Grantee (Asotin County).

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 - TREASURER'S USE ONLY COUNTY TREASURER

PAID

FEB 10 2016 ASOTIN COUNTY TREASURER

43093 49093

ATEL CR# 14357

WARRANTY DEED

EXHIBIT "A"

All that portion of the hereinafter described Parcel "A" being a portion of Lot 10, Block H, Vineland according to the plat thereof, recorded in Book B of Plats, page 63, 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 more particularly described as follows:

BEGINNING at a United States Army Corps of Engineers Brass Cap marking the Southwest corner of the "Demeyere" parcel as described under Asotin County Auditor's File No. 227280, Records of Asotin County, Washington, said point being the **TRUE POINT OF BEGINNING** of the parcel to be described, said point also being on the existing Easterly Right-of-Way line of State Route 129 (SR 129) at a point 167.86 feet left of the centerline of Fleshman Way at Highway Engineers Station (HES) F 96+38.51, and 30.00 feet right of centerline of said SR129 HES L 17+51.49 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 North 02°37'11" West along the West line of said "Demeyere" parcel and the Easterly Right-of-Way line of said SR 129 for a distance of 130.91 feet to a point 281.98 feet left of the centerline of said Fleshman Way at HES F 95+74.38, and 30.00 feet right of centerline of SR129 HES L 18+82.40;

THENCE leaving the West line of said "Demeyere" parcel and the Easterly Right-of-way line of said SR 129, South 59°11'22" East, 151.98 feet to the East line of said "Demeyere" parcel, said point being 271.13 feet left of the centerline of said Fleshman Way at HES F 97+25.97, and 156.83 feet right of centerline of SR129 HES L 17+98.67;

THENCE South 16°10'04" West along the East line of said "Demeyere" parcel, 40.91 feet to the south line of said "Demeyere" parcel said point being 230.91 feet left of the centerline of said Fleshman Way at HES F 97+33.46, and 143.66 feet right of centerline of SR129 HES L 17+59.94;

THENCE South 83°07'40" West along South line of said "Demeyere" parcel for a distance of 113.97 feet to the **TRUE POINT OF BEGINNING**.

Project Reference Station: F 95+74.38 to F 97+33.46

TOGETHER WITH AND SUBJECT TO easements, reservations, covenants and restrictions apparent or of record.

49093

WARRANTY DEED**PARCEL A**

That part of Lot 10 in Block 'H' of Vineland, according to the official plat thereof, filed in Book B of Plats at Page(s) 63 Official Records of Asotin County, Washington, more particularly described as follows: Beginning at a point on the North line of said Lot 10 lying Southeasterly a distance of 397.32 feet from the Northwest corner thereof, said point being on the centerline of Connty Road; thence Southeasterly along said centerline a distance of 5.94 feet; thence deflect to the right at an angle of 28°52' a distance of 356.1 feet along said centerline; thence deflect to the right at an angle of 34°01', along County road centerline a distance of 243.0 feet; thence deflect to the right at an angle of 98°18' a distance of 315.1 feet; thence deflect to the right at an angle of 93°57' a distance of 506.8 feet to the Point of Beginning.

EXCEPTING THEREFROM all that portion described as follows: Commencing at the Southeast corner of said Lot 10; thence Northerly along the East line thereof, a distance of 212.7 feet to the True Place of Beginning, said point being on the centerline of road; thence continue on the last above mentioned course a distance of 80.0 feet; thence deflect to the left at an angle of 81°42' a distance of 116.3 feet; thence deflect to the left at an angle of 98°18' a distance of 80.0 feet; thence deflect to the left at an angle of 81°42' a distance of 116.3 feet to the Point of Beginning.

ALSO EXCEPTING THEREFROM that portion lying Easterly of a line described as follows: Beginning at the Northwest corner of Lot 14 of Lydon Court, according to the recorded plat thereof; thence South 16°21'04" West (Grid North) a distance of 1,100 feet and the point of terminus of the above described line. AND FURTHER EXCEPTING THEREFROM any portions lying within the County Road and State Highway No. 129 adjacent thereto.

The lands herein described contain an area of 10,447 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.

49093



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) Celina D. Reynold certify that the Aaron M. DeMeyere Warranty Deed
(type of instrument), dated 11/17/15, was delivered to me in escrow by Aaron M. DeMeyere
(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: Held in Escrow waiting current lender to release legal description being conveyed
[Signature] Alliance Title & Escrow Corp.
Signature Firm Name

2. **GIFTS:** (WAC 458-61A-20) 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 \$ 29,000.00 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

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

Epic Land Solutions, Inc.

111 W. North River Dr., Suite 201
Spokane WA 99201

October 07, 2015

Aaron M. DeMeyere
1623 5th Street STE A
Clarkston, WA 99403

Project: Fleshman Way/SR 129 I/C Improvements
Parcel Number: 1-004-01-010-0004-0000
Property Address: 1623 5th Street STE A Clarkston, WA 99403

Dear Property Owner,

The County of Asotin, acting by and through its engineering department plans to proceed with the above-titled public project. As a part of the project, we need to purchase your property and/or property rights identified on the "Right of Way Plan" by the "parcel number" listed above. The bearer of this letter is the County's acquisition specialist assigned to complete this transaction.

Your property has been examined by qualified appraisers and appraisal reviewers who have carefully considered all the elements which contribute to the market value of your property. By law, they must disregard any general increase or decrease in value caused by the project itself. Based upon the market value estimated for your property,

Our offer is \$29,000.00 for 10,447 square feet of land in fee.

Payment for your property and/or property rights will be made available to you approximately 30 days after you accept the County's offer, provided that there are no delays in closing the transaction. The date on which payment is made available to you is called the "payment date". On that date, the County of Asotin becomes the owner of the property purchased and responsible for its control and management.

You may wish to employ professional services to evaluate the County of Asotin's offer. If you do so, we suggest that you employ well-qualified evaluators so that the resulting evaluation report will be useful to you in deciding whether to accept the offer. The County of Asotin will reimburse up to \$750.00 of your evaluation costs upon submission of the bills or paid receipts.

If you decide to reject the County's offer, the County of Asotin, acting in the public interest, will use its right of eminent domain to acquire your property for public use. In conformity with the Washington State Constitution and laws, the County of Asotin will file a

49093

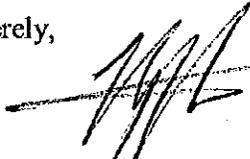
condemnation suit to obtain a "Court Order of Public Use and Necessity", and a trial will be arranged to determine the just compensation to be paid for the property.

If you have personal property presently located on the property being acquired by the County that needs to be moved, the County will reimburse you for the cost of moving it through the Relocation Assistance program.

We have attempted by this letter to provide a concise statement of our offer and summary of your rights. We hope the information will assist you in reaching a decision. Please feel free to direct any questions you may have to the undersigned. May we please have your early reply as to acceptance or rejection of this offer?

Thank you.

Sincerely,



Morgan Bishop
Epic Land Solutions, Inc.
111 W. North River Dr., Suite 201
Spokane WA 99201
(509) 724-2796 desk
(509) 868-3950 cell
mbishop@epicland.com

Receipt of this letter is hereby acknowledged. I understand that this acknowledgment does not signify my acceptance or rejection of this offer.

Signature



Date

10/13/13

49093