



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.

Form sections 1, 2, 3: Seller/Grantor (Eric S. Ewing) and Buyer/Grantee (Asotin County) information, including addresses and tax parcel details.

Section 4: Street address of property (616 18th Court, Clarkston, WA) and location details (unincorporated Asotin County).

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

Section 6: Continuation and compliance notices, owner signature, and deputy assessor information.

Section 7: Personal property included in selling price, exemption details, and tax calculation table.

Section 8: Certification of truth and correctness, signatures of Grantor (Eric S. Ewing) and Grantee (Dustin Johnson), and dates.

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...

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

ATEC #15826

PAID

JUN 17 2016

ASOTIN COUNTY TREASURER

49402

WARRANTY DEED

EXHIBIT "A"

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

BEGINNING at the Northwest corner of the "Ewing" parcel as described under Asotin County Auditor's File No. 341636, 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 Southerly Right-of-Way line of Fleshman Way at a point 83.18 feet right of the centerline of said Fleshman Way at Highway Engineers Station (HES) F 93+92.24 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, and revised on September 2, 2015;

THENCE leaving the West line of said "Ewing" parcel, South 63°39'03" East along the existing Southerly Right-of-Way line of said Fleshman Way for a distance of 124.07 feet to the Northeast corner of said "Ewing" parcel, said point being 82.38 feet right of the centerline of said Fleshman Way at HES 95+16.31;

THENCE leaving the North line of said "Ewing" parcel and along the existing Southerly Right-of-way line of said Fleshman Way, South 15°42'01" West along the East line of said "Ewing" parcel for a distance of 130.25 feet to the proposed new Southerly right-of-way line of said Fleshman Way, said point being 210.23 feet right of the centerline of said Fleshman Way at HES F 95+41.19;

THENCE leaving the East line of said "Ewing" parcel, North 66°28'36" West along the proposed new Southerly right-of-way line of said Fleshman Way for a distance of 123.08 feet to the West line of said "Ewing" parcel, said point being 217.08 feet right of the centerline of said Fleshman Way at HES F 94+18.30;

THENCE leaving the proposed new Southerly right-of-way line of said Fleshman Way, North 15°41'59" East, 136.42 feet to the **TRUE POINT OF BEGINNING**.

Project Reference Station: F 93+92.24 to F 95+41.19

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

DJ

WARRANTY DEED

Parcel A

The lands herein described contain an area of 16,258 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 dated January, 2015 and revised September 2, 2015.

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REAL ESTATE EXCISE TAX SUPPLEMENTAL STATEMENT

(WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A) for claims of tax exemption as provided below. Completion of this form is required for the types of real property transfers listed in numbers 1-3 below. Only the first page of this form needs original signatures.

AUDIT: Information you provide on this form is subject to audit by the Department of Revenue. In the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed. This documentation must be maintained for a minimum of four years from date of sale. (RCW 82.45.100) Failure to provide supporting documentation when requested may result in the assessment of tax, penalties, and interest. Any filing that is determined to be fraudulent will carry a 50% evasion penalty in addition to any other accrued penalties or interest when the tax is assessed.

PERJURY: Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

The persons signing below do hereby declare under penalty of perjury that the following is true (check appropriate statement):

1. **DATE OF SALE:** (WAC 458-61A-306(2))

I, (print name) Celina D. Reynold certify that the Warranty Deed (type of instrument), dated 1/06/16, was delivered to me in escrow by Eric S. Ewing (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 for lender Reconveyance to clear title.

[Handwritten Signature]
Signature

Alliance Title & Escrow Corp.
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 \$ 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.

[Handwritten Signature]
Grantor's Signature

[Handwritten Signature]
Grantee's Signature

3. **IRS "TAX DEFERRED" EXCHANGE** (WAC 458-61A-213)

I, (print name) Celina D. Reynold, 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.

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Celina Reynold

From: Tami Randall
Sent: Wednesday, February 10, 2016 3:57 PM
To: Holly Schiffer; Bonnie Orr
Cc: Celina Reynold
Subject: RE: Asotin County imminent domain sales

Thanks Holly,

Tami

From: Holly Schiffer [mailto:hschiffer@co.asotin.wa.us]
Sent: Wednesday, February 10, 2016 3:56 PM
To: Tami Randall; Bonnie Orr
Subject: Asotin County imminent domain sales

Hi,

I spoke with Craig in Public Works and asked him to send me copies of the letters where the county offered to purchase the land or they would exercise their imminent domain rights. We will attach these letters as backup documentation for the WAC they used.

This would satisfy the exemption qualifications to not collect excise tax per 458-61a-206 (1)(a). We still want to show the sales price on the REET so we can put that down on the Excise stamp but it would only be the \$10.00 fee.

Thanks,

Holly Schiffer
Asotin County Treasurer
Office 509.243.2010
Fax 509.243.2023

This e-mail and your response are considered a public record and will be subject to disclosure under Washington's Public Records Disclosure Act.