



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 Name: JAMES L. SZATKOWSKI, KAREN SZATKOWSKI & Cynthia SZATKOWSKI
Mailing Address: 2619 4TH AVE
City/State/Zip: CLARKSTON, WA, 99403
Phone No.: 509 295-4647
2 Name: JAMES L. SZATKOWSKI
Mailing Address: 2619 4TH AVE
City/State/Zip: CLARKSTON, WA, 99403
Phone No.: 509-295-4647

3 Send all property tax correspondence to: [X] Same as Buyer/Grantee
List all real and personal property tax parcel account numbers - check box if personal property
1-132-00-227, 0601-0000 [ ]
List assessed value(s): 359,900

4 Street address of property: 2619 4TH AVE
This property is located in [ ] unincorporated [ ] County OR within [ ] city of
[ ] 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 [X] NO

6 Is this property designated as forest land per chapter 84.33 RCW? [ ] YES [X] NO
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34? [ ] YES [X] NO
Is this property receiving special valuation as historical property per chapter 84.26 RCW? [ ] YES [X] NO

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) 758-61A-201
Reason for exemption

Type of Document: Quit Claim Deed
Date of Document: 11/2/16

Table with columns for item and amount. Includes 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 (10.00).

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
\*SEE INSTRUCTIONS

(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.

(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
James L. Szatkowski
PRINT NAME: JAMES L. SZATKOWSKI

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.
Signature of Grantor or Grantor's Agent: Karen H. Szatkowski
Name (print): KAREN SZATKOWSKI
Date & city of signing: 11-15-16 VENTURA CA 93004

Signature of Grantee or Grantee's Agent: James Szatkowski
Name (print): JAMES SZATKOWSKI
Date & city of signing: CLARKSTON WA, 11-8-16

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 (02/13/07)
Cash \$10.00
[Signature]

THIS SPACE - TREASURER'S USE ONLY

PAID
NOV 30 2016
ASOTIN COUNTY TREASURER
COUNTY TREASURER
45871

"Exhibit A"

January 28, 2008

Woods to Szatkowski;

That part of Lot 1 of Section 31 of Township 11 North, Range 46, East, W.M., Asotin County, Washington, more particularly described as follows: Commencing at the monument at the Northwest corner of Block "H-3-3" of Clarkston Heights, said point being on the centerline of 4th Avenue; thence West along said centerline 634.60 feet to a point of curve; thence around a curve to the right with a radius of 1432.40 feet for a distance of 950.00 feet; thence S.38°00'W., 25.00 feet; thence N.52°00'W., 151.60 feet to the true place of beginning; thence continue N.52°00'W., 67.00 feet; thence S.38°00'W., 135.00 feet; thence S.8°43'E., 80.24 feet; thence S.38°00'W., 133.49 feet; thence S.54°58'E., 8.60 feet; thence N.38°00'E., 323.05 feet to the true place of beginning.

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Exhibit B

PARCEL I:

THAT PART OF GOVERNMENT LOT 1 OF SECTION 31 OF TOWNSHIP 11 NORTH, RANGE 46, EAST OF THE WILLAMETTE MERIDIAN, ASOTIN COUNTY, WASHINGTON, MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE MONUMENT AT THE NORTHWEST CORNER OF BLOCK "H-3-3" OF CLARKSTON HEIGHTS, SAID POINT BEING ON THE CENTERLINE OF 4TH AVENUE; THENCE WEST ALONG THE CENTERLINE OF 4TH AVENUE FOR A DISTANCE OF 634.6 FEET TO A POINT OF CURVE; THENCE AROUND A CURVE TO THE RIGHT WITH A RADIUS OF 1432.4 FEET FOR A DISTANCE OF 950.0 FEET; THENCE SOUTH 38°00' WEST A DISTANCE OF 25.0 FEET TO THE SOUTHWESTERLY RIGHT OF WAY LINE OF 4TH AVENUE, SAID POINT ALSO BEING THE TRUE PLACE OF BEGINNING; THENCE DEFLECT LEFT 90°00' AND CONTINUE AROUND A CURVE TO THE LEFT WITH A RADIUS OF 1457.40 FEET FOR A DISTANCE OF 70.10 FEET; THENCE SOUTH 38°00' WEST A DISTANCE OF 304.56 FEET TO A POINT ON THE SOUTH LINE OF SAID GOVERNMENT LOT 1; THENCE NORTH 89°39'21" WEST ALONG SAID SOUTH LINE A DISTANCE OF 280.0 FEET; THENCE NORTH 38°00' EAST A DISTANCE OF 473.92 FEET TO A POINT TO BE HEREINAFTER CALLED "POINT A", SAID POINT ALSO BEING ON THE SOUTHWESTERLY RIGHT OF WAY LINE OF 4TH AVENUE; THENCE SOUTH 52°00' EAST ALONG SAID SOUTHWESTERLY RIGHT OF WAY LINE OF 4TH AVENUE A DISTANCE OF 151.60 FEET TO THE TRUE PLACE OF BEGINNING.

PARCEL II:

TOGETHER WITH THE RIGHT OF INGRESS AND EGRESS OVER AND ACROSS A STRIP OF GROUND BEING 50 FEET IN WIDTH AND LYING 25 FEET ON EITHER SIDE OF THE FOLLOWING DESCRIBED CENTERLINE: COMMENCING AT THE MONUMENT AT THE NORTHWEST CORNER OF BLOCK "H-3-3" OF CLARKSTON HEIGHTS, SAID POINT BEING ON THE CENTERLINE OF 4TH AVENUE; THENCE WEST ALONG SAID CENTERLINE A DISTANCE OF 634.6 FEET TO A POINT OF CURVE; THENCE AROUND A CURVE TO THE RIGHT WITH A RADIUS OF 1432.4 FEET FOR A DISTANCE OF 703.33 FEET TO THE TRUE PLACE OF BEGINNING; THENCE CONTINUE ALONG AFORESAID CURVE FOR A DISTANCE OF 246.67 FEET; THENCE NORTH 52°00' WEST A DISTANCE OF 402.53 FEET TO A POINT OF CURVE; THENCE AROUND A CURVE TO THE RIGHT WITH A RADIUS OF 954.93 FEET FOR A DISTANCE OF 286.11 FEET TO THE POINT OF TERMINUS OF THE ABOVE DESCRIBED CENTERLINE.

PARCEL III:

TOGETHER WITH AN EASEMENT FOR INGRESS AND EGRESS OVER AND ACROSS A 20 FOOT WIDE STRIP OF LAND, LYING 10 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE: COMMENCING AT SAID "POINT A"; THENCE SOUTH 38°00' WEST ALONG THE WESTERLY LINE OF THE ABOVE DESCRIBED PARCEL A DISTANCE OF 11.04 FEET TO THE TRUE POINT OF BEGINNING; THENCE NORTH 64°44'27" WEST A DISTANCE OF 16.12 FEET; THENCE NORTH 74°12'20" WEST A DISTANCE OF 22.01 FEET; THENCE SOUTH 89°21'50" WEST A DISTANCE OF 21.27 FEET; THENCE SOUTH 69°48'42" WEST A DISTANCE OF 21.81 FEET; THENCE SOUTH 46°55'21" WEST A DISTANCE OF 22.17 FEET; THENCE SOUTH 29°11'12" WEST A DISTANCE OF 20.92 FEET; THENCE SOUTH 18°44'10" WEST A DISTANCE OF 20.87 FEET; THENCE SOUTH 5°15'17" WEST A DISTANCE OF 21.84 FEET; THENCE SOUTH 7°16'25" EAST A DISTANCE OF 23.04 FEET; THENCE SOUTH 16°15'51" EAST A DISTANCE OF 24.90 FEET; THENCE SOUTH 24°06'09" EAST A DISTANCE OF 10.36 FEET TO A POINT IN THE WESTERLY LINE OF SAID PARCEL "A", SAID POINT BEING THE TERMINUS OF SAID 20 FOOT STRIP OF LAND. THE SIDELINES OF SAID STRIP OF LAND TO BE SHORTENED OR EXTENDED TO MEET THE WESTERLY LINE OF SAID PARCEL "A".

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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) \_\_\_\_\_ 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 \$ 251,800 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.**

Cynthia Szatowski  
 Grantor's Signature

James L. Szatowski  
 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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