



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

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 (Quail Ridge Golf Course LLC) and Buyer/Grantee (David and Susan Pakula) with mailing addresses and phone numbers.

Form section 3: Property tax correspondence and parcel account information, including assessed values of 15,000 and 71,400.

Form section 4: Street address and location information, including a note 'see attached' for legal description.

Form sections 5 and 6: Land use codes (91 - Land only) and exemption questions regarding property tax and forest/land classification.

Form section 7: Personal property included in selling price, including a calculation table for Gross Selling Price, Excise Tax, and Total Due (\$10.00).

Form section 8: Signature and date information for Grantor's Agent (Rod Carlson) and Grantee's Agent (Susan Pakula and David Pakula).

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).

Handwritten note: Quail Ridge Golf Course CL# 1083 Dr

When recorded return to:
David & Sue Pakula
3401 Swallows Nest Drive
Clarkston, WA 99403

QUIT CLAIM DEED

THE GRANTOR(S) Quail Ridge Golf Course LLC

for and in consideration of boundary adjustment

in hand paid, conveys and quit claims to David C. Pakula and Susan Pakula

the following described real estate, situated in the County of Asotin, State of Washington

together with all after acquired title of the grantor(s) herein:

That Part of Tract B of Swallows Nest Subdivision to Asotin County, Washington, more particularly described as follows: Beginning at the most Northerly corner of said Tract B, said point being on the East right-of-way line of Swallows Nest Drive; thence S.39°05'W. along said right-of-way line 212.40 feet; thence S.89°00'E. 217.24 feet; thence N.26°17'03"W. 188.11 feet to the place of beginning.



Managing Member - Quail Ridge Golf Course LLC

Abbreviated Legal: (Required if full legal not inserted above.)

Tax Parcel Number(s): 1-183-00-000-1000

Dated:

49963

State of Washington)

County of Asotin)

On this 29th day of December, 2016, before me, a Notary Public in and for said state, personally appeared Rod Carlson, known or identified to me to be the Member in the Limited Liability Company known as who executed the foregoing instrument, and acknowledged to me that he/she executed the same in said LLC name. Quatwood Blvd Ridge Golf Course LLC

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

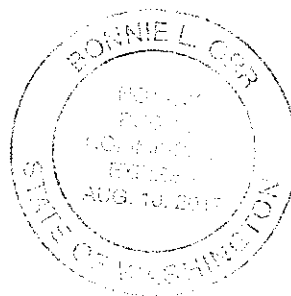
Bonnie L Orr

Print or Type Name: Bonnie L. Orr

Notary Public for the State of Washington

Residing at: Clarkston WA

Commission Expires: 8/10/2017



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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 \$ _____ 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 *Conise LLC*
[Handwritten Signature] - Grantee's Signature *David [unclear]*

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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