

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.

SELLER GRANTOR	Name <u>Renee Larrabee, a single woman</u>	BUYER GRANTEE	Name <u>Renee Larrabee, Trustee, or her successors in trust</u>
	Mailing Address <u>P.O. Box 97</u>		under the <u>RENEE LARRABEE TRUST, dated December 14, 2018</u>
	City/State/Zip <u>Clarkston, WA 99403</u>		Mailing Address <u>PO Box 97</u>
	Phone No.(including area code) <u>(509) 758-5925</u>		City/State/Zip <u>Clarkston, WA 99403</u>
Phone No.(including area code) <u>(509) 758-5925</u>		Phone No.(including area code) <u>(509) 758-5925</u>	

Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property	List Assessed value(s)
Name _____	<u>1-784-00-001-0000-0000</u> <input type="checkbox"/>	<u>318300.00</u>
Mailing Address _____	<u>1-784-00-002-0000-0000</u> <input type="checkbox"/>	<u>184800.00</u>
City/State/Zip _____	_____ <input type="checkbox"/>	_____
Phone No.(including area code) _____	_____ <input type="checkbox"/>	_____

Street address of property: 2309 and 2323 3rd Avenue, Clarkston

This property is located in Asotin County Required (For Unincorporated locations please select your county)

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)

Lots 1 and 2 of the Short Plat Larrabee Addition, Asotin County, Washington, according to the recorded plat thereof.

Select Land Use Code(s):
11 - Household, single family units

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 <input type="checkbox"/>	NO <input type="checkbox"/>
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Is this property designated as forest land per chapter 84.33 RCW?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Is this property classified as current use (open space, farm, and agricultural, or timber) land per chapter 84.34?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Is this property receiving special valuation as historical property per chapter 84.26 RCW?	YES <input type="checkbox"/>	NO <input type="checkbox"/>

If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)

NEW OWNERS(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

Renee Larrabee

Signature of Grantor or Grantor's Agent: _____

Name (Print): Renee Larrabee

Date & city of signing: December 18, 2018, Clarkston, Washington

List all personal property (tangible and intangible) included in selling price.
None

If claiming an exemption, list WAC number and reason for exemption

WAC No. (Section/Subsection) WAC 458-61A-201 and -210
Reason for Exemption Transfer by gift to irrevocable trust (see attached certification and supplemental statement)

Type of Document Statutory Quitclaim Deed

Date of Document 12/18/2018

Gross Selling Price \$ _____

*Personal Property (deduct) \$ _____

Exemption Claimed (deduct) \$ _____

Taxable Selling Price \$ 0.00

Excise Tax : State \$ 0.00

0.0025 Local \$ 0.00

*Delinquent Interest \$ _____

Local \$ _____

*Delinquent Penalty \$ _____

Subtotal \$ 0.00

*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

0200

8 Renee Larrabee CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of

Grantor or Grantor's Agent: _____

Signature of

Grantee or Grantee's Agent: Renee Larrabee

Name (Print): Renee Larrabee

Name (Print): Renee Larrabee

Date & city of signing: December 18, 2018, Clarkston, Washington

Date & city of signing: December 18, 2018, Clarkston, Washington

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 (09/22/15)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

MCKARCHER LAW
CL#1123
dkrm

PAID
DEC 18 2018
ASOTIN COUNTY
TREASURER

51824

**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
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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 \$ 503,100.00 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 \$ _____ 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.

<u>Renee Larrabee</u> Grantor's Signature	<u>12/18/18</u> Date	<u>Renee Larrabee</u> Grantee's Signature	<u>12/18/18</u> Date
Renee Larrabee Grantor's Name (print)		Renee Larrabee, Trustee 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	_____ Date	_____ Exchange Facilitator's Name (print)
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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.

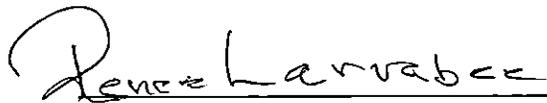
CERTIFIED STATEMENT OF TRUSTEE

The undersigned being a trustee of The Renee Larrabee Trust (the "Trust") hereby certifies:

1. The Trust is an irrevocable intervivos trust.
2. The undersigned is a Trustee of the Trust.
3. The name, address and phone number of the person authorized to represent the Trust before the Washington State Department of Revenue ("DOR") is Joshua D. McKarcher, McKarcher Law PLLC, 537 6th Street, Clarkston, WA 99403 and phone number (509)758-3345.
4. The transfer and conveyance (the "Transfer") of real property described as Lots 1 and 2 of the Short Plat Larrabee Addition, Asotin County, Washington, according to the recorded plat thereof (the "Real Property") to the Trust was by gift.
5. The Real Property is not encumbered by any indebtedness at the time of or in connection with the Transfer.
6. No consideration was paid by the Trust for or in connection with the Transfer.
7. The Trust is authorized to distribute income to beneficiaries other than the grantor.

The undersigned executes this certified statement under the authority granted thereto by Subparagraph 10(I)(11) of the indenture evidencing the Trust and RCW 11.98.075 to be attached to and made part of the affidavit (the "Affidavit") issued in connection with the Transfer and may be relied on by the DOR and the Asotin County Recorder of Deeds in support of the exemption from real estate excise tax claimed under WAC 458-61A-201 and WAC 458-61A-210.

Dated: December 18, 2018


Renee Larrabee, Trustee

51824