

**REAL ESTATE EXCISE TAX AFFIDAVIT**

PLEASE TYPE OR PRINT

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

Check box if partial sale, indicate % sold. List percentage of ownership acquired next to each name.

SELLER GRANTOR	1 Name <u>Shirley L. Malcom, an unmarried person as to her life estate</u>	BUYER GRANTEE	2 Name <u>Brian L. Malcom, a married person, dealing with his sole and separate property</u>
	Mailing Address <u>2255 Appleside Blvd.</u>		Mailing Address <u>1728 Westwood Drive</u>
	City/State/Zip <u>Clarkston, WA 99403</u>		City/State/Zip <u>Clarkston, WA 99403</u>
	Phone No. (including area code) _____		Phone No. (including area code) _____
3 Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers - check box if personal property	
Name _____		1041 16 006 0002 0000 <input type="checkbox"/>	
Mailing Address _____		_____ <input type="checkbox"/>	
City/State/Zip _____		_____ <input type="checkbox"/>	
Phone No. (including area code) _____		_____ <input type="checkbox"/>	
		List assessed value(s) <u>113,800</u>	

4 Street address of property: 2255 Appleside Blvd., Clarkston, WA 99403

This property is located in Clarkston

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)

Beginning at the Northwest corner of Lot 6 in Block F-2 of Clarkston Heights, Asotin County, Washington, said point being on the centerline of S.S. H. No. 3-K; thence East a distance of 163.13 feet along the North boundary line of said Lot 6; thence deflect right 90°00' a distance of 100.08 feet; thence deflect right 90°00' a distance of 199.19 feet to a point on the centerline of said S. S. H. No. 3-K; thence deflect right 109°41' a distance of 107.05 feet to the place of beginning, containing 0.42 acres more or less and all being a part of said Lot 6 according to the recorded plat thereof.

5 Select Land Use Code(s):

11 - Household, single family units

enter any additional codes: \_\_\_\_\_

(See back of last page for instructions)

	YES	NO
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)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

If any answers are yes, complete as instructed below.

(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.

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 \_\_\_\_\_

7 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) 458-61A-201M (b) (1)

Reason for exemption \_\_\_\_\_  
Gift

Type of Document Quitclaim Deed

Date of Document 12/13/18

Gross Selling Price \$	0.00
*Personal Property (deduct) \$	_____
Exemption Claimed (deduct) \$	_____
Taxable Selling Price \$	0.00
Excise Tax : State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	_____
Local \$	_____
*Delinquent Penalty \$	_____
Subtotal \$	0.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	_____
Total Due \$	10.00

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

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent <u>Brian L Malcom</u>	Signature of Grantee or Grantee's Agent <u>Brian L Malcom</u>
Name (print) <u>Brian L. Malcom, POA</u>	Name (print) <u>Brian L. Malcom</u>
Date & city of signing: <u>December 13 2018, Lewiston, ID</u>	Date & city of signing: <u>December 13, 2018, Lewiston, ID</u>

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 (09/06/17) THIS SPACE - TREASURER'S USE ONLY COUNTY TREASURER

CREASON, 190025,  
DORRAN & GELM  
CK# 12632 R

PAID  
DEC 19 2018  
ASOTIN COUNTY  
TREASURER

51826

**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

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 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.

*Brian L. Malcom* <sup>PO#</sup> 12/13/18  
Grantor's Signature Date

Shirley L. Malcom  
Grantor's Name (print)

*Brian L. Malcom* 12/13/18  
Grantee's Signature Date

Brian L. Malcom  
Grantee's Name (print)

4.  **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)

**AFTER RECORDING, RETURN TO:**

Paul B. Burris  
Creason, Moore, Dokken & Geidl, PLLC  
P. O. Drawer 835  
Lewiston ID 83501

**DURABLE POWER OF ATTORNEY**

*Reference Numbers of Related Documents:* N/A

*Grantor:* Malcom, Shirley L.

*Grantee:* Malcom, Brian L.

51826

AFTER RECORDING, RETURN TO:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**DURABLE POWER OF ATTORNEY  
WITH LIMITED GIFTING AUTHORITY  
GIVEN BY  
SHIRLEY L. MALCOM**

**ARTICLE I. - DESIGNATION**

I, Shirley L. Malcom, as the undersigned principal residing and domiciled in Clarkston, Asotin County, State of Washington, hereby designate Brian L. Malcom, 1728 Westwood Drive, Clarkston, Washington 99403, (509) 552-3956, if living, willing and able to serve, to act as attorney-in-fact for me. Should Brian L. Malcom be unwilling or unable for any reason to act as attorney-in-fact for me, or if I should revoke such person's powers, then the following persons are designated to act on my behalf as the alternate attorneys-in-fact in the order listed:

<u>Name</u>	<u>Address</u>	<u>Telephone No.</u>
Alternate 1: Annette M. Malcom	1728 Westwood Drive Clarkston, WA 99403	(509) 552-3669

DURABLE POWER OF ATTORNEY WITH  
LIMITED GIFTING AUTHORITY GIVEN BY  
SHIRLEY L. MALCOM -- 1

Creason, Moore, Dokken & Geidl, PLLC  
P.O. Drawer 835, Lewiston ID 83501  
(208)743-1516; Fax(208)746-2231

51824

Alternate 2: Ryan L. Malcom

1728 Westwood Drive  
Clarkston, WA 99403

(509) 552-9876

#### **ARTICLE II.- PURPOSE**

The primary purpose in granting this Durable Power of Attorney is to provide for my needs now and should I hereafter become incapacitated. Accordingly, the attorney-in-fact shall have all powers as are necessary or desirable to provide for my support, maintenance, emergencies and urgent necessities.

#### **ARTICLE III. - EFFECTIVENESS**

This power of attorney shall become effective immediately upon execution and shall continue in full force and effect, to the extent permitted by law, until revoked by a subsequent writing or by actual knowledge of my death. This power of attorney shall not be affected by my subsequent disability or incapacity. Further, I nominate my attorney-in-fact as guardian of my person or estate in the event that guardianship proceedings are hereafter commenced. This nomination shall not be construed as limiting the powers granted to my attorney-in-fact or as requiring the appointment of a guardian in the event of my subsequent disability or incapacity. If any provision of this document is held invalid, the remainder of the document or the application of the provision to other persons or circumstances is not affected.

#### **ARTICLE IV. - TERMINATION**

As long as I have capacity, I may revoke this power of attorney by written notice to Brian L. Malcom, Annette M. Malcom, and Ryan L. Malcom, by recording this

instrument of revocation at the office of the Auditor of any county in which this document has been recorded.

#### ARTICLE V. - POWERS OF ATTORNEY-IN-FACT

The attorney-in-fact, as fiduciary, shall have all powers of absolute ownership of all of my assets and liabilities described below of every kind and character, whether located within or without the State of Washington. These powers shall include the powers and authorities specified below.

- A. ***Real Property.*** The attorney-in-fact shall have the authority to purchase, take possession of, lease, sell, assign, endorse, exchange, mortgage, release and/or encumber real property or any interest in real property.
- B. ***Personal Property.*** The attorney-in-fact shall have authority to purchase, receive, take possession of, lease, sell, assign, endorse, exchange, release, mortgage and/or pledge personal property or any interest in personal property.
- C. ***Financial Accounts.*** The attorney-in-fact shall have the authority to deal with accounts maintained by or on behalf of the principal with financial institutions as defined in RCW 30A.04.010 and with securities broker-dealers as defined in RCW 21.20.005. This shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, to sell or transfer stocks, bonds and other securities owned by me, and to make deposits, transfers, and withdrawals with respect to all such accounts. The attorney-in-fact shall have the authority to enter any safe deposit box in which I hold a right of access.
- D. ***Monies Due.*** The attorney-in-fact shall have authority to request, demand, recover, collect, endorse and receive all monies, debts, accounts, gifts, bequests, dividends, annuities, rents and payments due to me.
- E. ***Claims Against Principal.*** The attorney-in-fact shall have authority to pay, settle, compromise or otherwise discharge any and all claims of liability or indebtedness against me and, in so doing, use any of my funds

or other assets or use funds or other assets of the attorney-in-fact and obtain reimbursement out of my funds or other assets.

- F. ***Written Instruments.*** The attorney-in-fact shall have the power and authority to sign, seal, execute, deliver and acknowledge all written instruments of whatever type; and to do and perform each and every act and thing whatsoever which may be necessary or proper in the exercise of the powers and authority granted to the attorney-in-fact as fully as I myself could do if personally present.
- G. ***Transfer of Assets.*** The attorney-in-fact shall have the power to make transfers of my property to my beneficiaries and/or my issue in any degree, for the purpose of qualifying me for governmental medical assistance to the fullest extent provided by law, should there be a need for long-term medical care, or for the purpose of preserving for my beneficiaries the maximum amount of my property allowed under applicable law that may pass to them free and clear of any state and/or federal government asset recovery. Any transfers made pursuant to this paragraph, including those made to my attorney-in-fact, shall not be deemed to be a breach of fiduciary duty by the attorney-in-fact.
- H. ***Transfer to/Termination of Trust.*** The attorney-in-fact shall have the authority to transfer assets of all kinds to the trustee of any trust, whether currently existing or subsequently created, which is either solely for my benefit, or which has dispositive provisions substantially the same as those which would have governed the property had it not been transferred into the trust. Additionally, the attorney-in-fact shall have the power to terminate or amend any revocable trust to qualify the principal for Medicaid or other federal or state benefit programs, or for other estate planning purposes.
- I. ***Gifts.*** The attorney-in-fact shall have the authority to make gifts, whether outright or in trust, to those related to me or named as beneficiaries in my estate plan, in accordance with any pattern of making gifts to such persons which I may have established or planned to establish or in such amounts and to such persons as the attorney-in-fact shall determine appropriate so long as such gifts would reasonably be in my best interests and the best

interests of those who would benefit from my estate; such determination to be made in the sole discretion of the attorney-in-fact. No such gift for any donee, for any year, may exceed the annual exclusion for gifting set forth at IRC § 2503(b) as adjusted for inflation unless such gift is part of a large gift or series of gifts to the beneficiaries named in my Will and/or Trust and are of the same proportions as the gifts provided therein.

- J. ***Probate Avoidance.*** The attorney-in-fact shall have unfettered authority to make, amend, alter or revoke any of my life insurance, annuity, or similar contract beneficiary designations, employee benefit plan beneficiary designations, trust agreements, registration of my securities in beneficiary form, beneficiary designations for payment on death or transfer on death accounts or assets, designation of persons as joint tenants with right of survivorship with me with respect to any of my property, whether real or personal, community property agreements, or any other instruments intended to transfer assets outside of probate as described in **RCW 11.02.091**. It is my intention that my attorney-in-fact have broad power to act to avoid probate, but not the power to change the ultimate beneficiary(ies) of my estate as named in my Last Will and Testament or Trust.
- K. ***Disclaimer.*** The attorney-in-fact shall have the authority to disclaim any interest, as defined in **RCW 11.86.011**, in any property to which I would otherwise succeed and to decline to act or resign if appointed or serving as an officer, director, executor, trustee or in any other fiduciary capacity.
- L. ***Tax Matters.*** The attorney-in-fact shall have the authority to prepare, execute and submit all federal and state income tax and gift tax returns on my behalf and to pay all such taxes as may be due and shall have the authority to amend any federal and state income tax and gift tax returns as may be appropriate; claim refunds and execute Form 2848, or any other Internal Revenue Service or state form necessary or appropriate to effect representation of my interests before the Internal Revenue Service or any state taxing authority. The attorney-in-fact shall have the authority to represent me during audits, appeals, and lawsuits related to any income or gift tax return filed on my behalf, and to pay any assessments for interest or penalties levied against me in connection with such tax returns.

- M. **Digital Assets and Information.** I hereby authorize any person or entity that possesses or controls any electronically stored information or digital asset, or that provides to me an electronic communication service, to divulge to my attorney-in-fact any electronically stored information, digital asset, record, or any other information pertaining to me. My attorney-in-fact shall have the authority to access and control my electronic communications and digital assets to the same extent as I can do so, including without limitation, the right to change access codes and passwords. My attorney-in-fact shall have full access and control over: (1) the content and catalogue of electronic communications sent, received, or stored by me on any server, computer system, or provider accessed by me, and (2) any and all digital assets in which I have a right or property interest. This consent and authorization is to be construed as my lawful consent to all such access or disclosure under any applicable state or federal data privacy law, as they may be amended. The terms used in this paragraph are to be construed as broadly as possible, including as contemplated in the Uniform Fiduciaries Access to Digital Assets Act.
- N. **Prior Power of Attorney.** This power of attorney hereby revokes all other powers of attorney affecting the subject matter hereof which I may have given prior to the date hereof.

#### ARTICLE VI. - RELIANCE

The attorney-in-fact and any person dealing with the attorney-in-fact each shall be entitled to rely on this power of attorney so long as such party has not received actual knowledge or actual notice of revocation, suspension or termination of the power of attorney by death or otherwise. Any action so taken in good faith, unless otherwise invalid or unenforceable, shall be binding on my heirs, legatees, devisees and personal representatives. My Estate and Personal Representative shall hold harmless and indemnify the attorney-in-fact from any and all liability for acts done in good faith.

The length of time which has elapsed from the date of execution of this power of attorney shall not prevent a party from reasonably relying on this power of attorney. A

person may place reasonable reliance on this power of attorney regardless of whether it has been filed of record in any county. RCW 11.125.190.

#### **ARTICLE VII - ACCOUNTING**

The attorney-in-fact shall keep accurate records of my financial affairs including documentation of all transactions in which the attorney-in-fact is involved. Upon request, the attorney-in-fact shall be required to account to me, to any subsequently appointed attorney-in-fact, to any subsequently appointed guardian of my estate or to any subsequently appointed personal representative.

#### **ARTICLE VIII –LIMITED WAIVER OF ATTORNEY/CLIENT CONFIDENTIALITY**

My attorney-in-fact may consult with Paul B. Burris, the attorney who prepared this power of attorney, any other attorney in the firm of Creason, Moore, Dokken & Geidl, PLLC, or other attorneys employed by me in connection with my estate plan and business matters and I hereby (a) waive any and all conflicts of interest that might arise through such consultation, (b) authorize all such attorneys to make full disclosure of my estate plan and business to my attorney-in-fact and (c) authorize such attorneys to accept employment by my attorney-in-fact if offered.

#### **ARTICLE IX–COMPENSATION AND INDEMNITY**

My attorney-in-fact shall be entitled to receive at least annually, and without court proceedings, reasonable compensation along with reimbursement for costs expended. My estate shall hold harmless and indemnify my attorney-in-fact for all liability for acts or omissions done in good faith on my behalf.

The laws of the State of Washington shall govern this power of attorney.

IN WITNESS WHEREOF, the undersigned has executed this power of attorney to become effective as provided for in Article III.

DATED This 16<sup>th</sup> day of January, 2018.

Shirley L. Malcom  
Shirley L. Malcom

STATE OF IDAHO            )  
  : ss.  
County of Nez Perce        )

On this 16<sup>th</sup> day of January, 2018, before me, the undersigned, a notary public in and for said state, personally appeared Shirley L. Malcom, known or identified to me to be the individual described in and who executed the foregoing instrument and acknowledged that she signed and sealed the same as her own free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN UNDER MY HAND AND OFFICIAL SEAL the day and year in this certificate first above written.



Paul B. Burris  
Notary Public in and for said State,  
residing at or employed in Lewiston.  
My Commission Expires: Sept 4 2019