

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. (See back of last page for instructions) List percentage of ownership acquired next to each name.

SELLER GRANTOR	1 Name <u>Mary I. Frederick, an unmarried person</u>	BUYER GRANTEE	2 Name <u>Debra J. Heuett and Michael J. Carroll, as their sole and separate property</u>
	Mailing Address <u>1133 Harvest Road</u>		Mailing Address <u>31109 Sienna Loop</u>
	City/State/Zip <u>Lewiston, ID 83501</u>		City/State/Zip <u>Athol, ID 83801</u>
	Phone No. (including area code)		Phone No. (including area code)
3 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>Mary I. Frederick</u>	<u>1-041-25-004-0002-0000</u> <input type="checkbox"/>	<u>\$6,900</u>	
Mailing Address <u>1133 Harvest Road</u>	<u>1-191-04-003-0000-0000</u> <input type="checkbox"/>	<u>\$30,000</u>	
City/State/Zip <u>Lewiston, ID 83501</u>	<input type="checkbox"/>		
Phone No. (including area code)	<input type="checkbox"/>		

4 Street address of property: 1917 Critchfield Road, Clarkston, WA and unknown

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)

See Exhibit A.

5 Select Land Use Code(s):

91 - Undeveloped land (land only)

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 NO

6

Is this property designated as forest land per chapter 84.33 RCW? YES NO

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? YES NO

Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES NO

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-201(6)(b)(i)

Reason for exemption Gift

Type of Document Limited Warranty Deed (Retaining Life Estate)

Date of Document 6/5/19

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 \$	5.00
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 Mary I. Frederick

Name (print) Mary I. Frederick

Date & city of signing: June 5, 2019, Lewiston, ID

Signature of Grantee or Grantee's Agent Debra J. Heuett

Name (print) Debra J. Heuett

Date & city of signing: 6-5-2019

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 both imprisonment and fine (RCW 9A.20.020 (1C)).

CREASON, ROORE, DOLKEN + GENDL
CL#12835 #

PAID
JUN 13 2019
ASOTIN COUNTY
TREASURER

052259

EXHIBIT A

Real property located in the County of Asotin, State of Washington, to-wit:

Parcel 1:

That part of Lot 4 of Block "H-1" of Clarkston Heights according to plat recorded in Book C of Plats, page 20, in Asotin County, Washington, more particularly described as follows:

From the concrete monument at the Northeast corner of Lot 4, Block "H-1" of Clarkston Heights, said point being on the intersection of centerline of county roads; thence South $33^{\circ}18'$ East a distance of 774.75 feet along the Easterly boundary line of said Lot 4; thence South $56^{\circ}42'$ West a distance of 75.0 feet to the True Place of Beginning; thence continue on the last above mentioned course a distance of 390.4 feet to a point on the Westerly boundary line of said Lot 4; thence North $15^{\circ}04'$ West a distance of 200.3 feet along the Westerly boundary line of said Lot 4; thence North $51^{\circ}53'$ East a distance of 324.0 feet; thence South $33^{\circ}18'$ East a distance of 218.21 feet to the true place of beginning.

TOGETHER WITH

A two foot easement for utilities lying over and across the North 2.0 feet of the following described tract: From the Northwest corner of Lot 12 of Block "G-I" of Clarkston Heights, Asotin County, Washington, run N. $33^{\circ}18'W$. a distance of 33.55 feet; thence S. $56^{\circ}42'W$. a distance of 75.0 feet; thence S. $33^{\circ}18'E$. a distance of 100 feet; thence N. $56^{\circ}42'E$. a distance of 173.84 feet to a point on the centerline of County Road, which is the true point of beginning; S. $56^{\circ}42'W$. a distance of 173.84 feet; thence S. $33^{\circ}18'E$. a distance of 100.0 feet; thence N. $56^{\circ}42'E$ a distance of 175.0 feet to a point on the centerline of the County Road; thence N. $33^{\circ}18'W$. along the centerline of the County Road to a point of curve; thence Northwesterly along a curve to the left with a radius of 373.2 feet to the true point of beginning, except areas in County Road.

TOGETHER WITH.

A 20 foot easement for ingress, egress and utilities lying over and across a part of Lot 4 of Block "H-1" of Clarkston Heights, Asotin County,

EXHIBIT A - 1

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(208)743-1516; Fax(208)746-2231

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Washington and being 10 feet on either side of the following described centerline: Commencing at the Southwest corner of said Lot 4; thence N.40°40'E. a distance of 40.57 feet to a point on the North right-of-way line of the County Road, said point being the true place of beginning; thence N.30°33½'W. a distance of 70.29 feet to the point of terminus of the above described centerline.

SUBJECT TO:

- Retained life estate in Mary I. Frederick.

Assessor's Parcel No. 1-041-25-004-0002-0000

Parcel 2:

Lot 3 In Block 4 Quailwood Heights Addition according to the recorded plat thereof, filed in Book D of Plats at Page(s) 77, records of Asotin County, Washington.

and

Together with a perpetual, non-exclusive easement for road and utility purposes on the following described land: The South 15 feet of Lot 4 in Block 4 of Quailwood Heights Addition, Asotin County, Washington.

AND an easement over Lot 5 in Block 4 of Quailwood Heights Addition, Asotin County, Washington, as follows: Beginning at the Southeast corner of said Lot 5; thence North 67°24½' West a distance of 116.21 feet to a point on the West lot line of said Lot 5; thence South 14°18'52" West along said lot line a distance of 16.73 feet to the Southwest corner of said Lot 5; thence South 75°41'08" East along the South lot line of said Lot 5 a distance of 115.0 feet to the True Place of Beginning.

AND a perpetual, non-exclusive easement for road and utility purposes over Lot 7 in Block 4 of Quailwood Heights Addition, Asotin County, Washington as follows: Beginning at the Northeast corner of said Lot 7; thence South 14°18'52" West a distance of 20.0 feet; thence North 75°41'08" West a distance of 110.0 feet; thence North 66°13½' West a distance of 121.66 feet; thence South 75°41'08" East a distance of 2230.0 feet to the Piece of Beginning.

EXHIBIT A - 2

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SUBJECT TO:

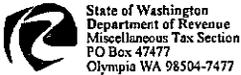
- Retained life estate in Mary I. Frederick
- An easement as set forth in Quit Claim Deed from Mary I. Frederick to Betty Jo Barnes Living Trust dated August 9, 2010, and recorded on September 20, 2010, as Instrument No. 320938.
- An easement as set forth in Quit Claim Deed from Mary I. Frederick to James Barnes and Melinda Barnes, husband and wife, recorded September 20, 2010, as Instrument No. 320939.

Assessor's Parcel No. 1-191-04-003-0000-0000.

EXHIBIT A - 3

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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 deeded transfers and Form REV 84 0001B for controlling interest transfers) for claims of tax exemption as provided below.

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.

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.

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. [x] 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.

Mary I. Frederick Grantor's Signature Date 6/5/19 Mary I. Frederick Grantor's Name (print)

Debra J. Hewett Grantee's Signature Date 6-5-2019 Debra J. Hewett 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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