

REAL ESTATE EXCISE TAX AFFIDAVIT

This form is your receipt when stamped by cashier.

PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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, indicate %

sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Janice Dimke</u>	2 BUYER GRANTEE	Name <u>John M. Dimke, Marv Katherine Dimke and Monica DeWitt</u>
	Mailing Address <u>P. O. Box 670</u>		Mailing Address <u>P. O. Box 272</u>
	City/State/Zip <u>Clarkston WA 99403</u>		City/State/Zip <u>Clarkston WA 99403</u>
	Phone No. (including area code) <u>(509) 758-5558</u>		Phone No. (including area code) <u>(509) 751-7777</u>
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 _____		List assessed value(s)	
Mailing Address _____		<u>See Attached List 1004320040001</u> <input type="checkbox"/> <u>92,300</u>	
City/State/Zip _____		<u>1004320040002</u> <input type="checkbox"/> <u>89,500</u>	
Phone No. (including area code) _____		<u>1004320080001</u> <input type="checkbox"/> <u>150,000</u>	
		<u>1004370030001</u> <input type="checkbox"/> <u>74,500</u>	

1 Street address of property: _____
 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" attached

6 Select Land Use Code(s):
10 - Land with new building
 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 type="checkbox"/>	<input checked="" type="checkbox"/>
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.
0 _____ 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.

If claiming an exemption, list WAC number and reason for exemption:
 WAC No. (Section/Subsection) 458-61A-201 (b)(1)
 Reason for exemption _____
 Gift

Type of Document Gift Deed
 Date of Document 8/14/19

Gross Selling Price \$	0.00
*Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	0.00
Excise Tax : State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
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 <u>Janice Dimke</u>	Signature of Grantee or Grantee's Agent <u>John M. Dimke</u>
Name (print) <u>Janice Dimke</u>	Name (print) <u>John M. Dimke</u>
Date & city of signing: <u>Lewiston ID 8/14/19</u>	Date & city of signing: <u>Lewiston ID 8/15/19</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)).

COPY: Weagher CK 6532 BF

PAID

AUG 19 2019

ASOTIN COUNTY TREASURER

052475

**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 refinancing 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.

<p><i>Janice Dimke</i> 8-14-19 _____ Grantor's Signature Date Janice Dimke Grantor's Name (print)</p>	<p><i>John M. Dimke</i> 8-15-19 _____ Grantee's Signature Date Dimke Properties, LLC John M. Dimke Grantee's Name (print)</p>
---	---

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)

EXCISE TAX PARCEL NUMBERS

Janice Dimke,

to

John M. Dimke, Mary Katherine Dimke & Monica DeWitt

Assessor's Tax Parcel Nos.

1-004-32-004-0001,

1-004-32-004-0002,

1-004-32-008-0001,

1-004-37-003-0001,

1-004-32-009-0001,

1-004-32-009-0002

SITUATE IN THE COUNTY OF ASOTIN, STATE OF WASHINGTON, to-wit

PARCEL 1

Commencing at the Southwest corner of Lot 4, Block "SS" of Vineland, Asotin County, Washington; thence Easterly along the centerline of the county road a distance of 153.7 feet to a point; thence deflect left 78 degrees a distance of 305.11 feet to the True Point of Beginning; thence continuing along the last described course a distance of 238.0 feet to the North line of said Lot 4; thence deflect right 49 degrees a distance of 200.0 feet to a point; thence deflect right 80 degrees a distance of 198.92 feet to a point; thence deflect right 75 degrees a distance of 348.00 feet to a point; thence deflect right 90 degrees a distance of 179.44 feet to the True Point of Beginning. Containing 2 acres, more or less.

Parcel No. 1-004-32-004-0001

PARCEL 2

A part of Lot 4 of Block "SS" of Vineland according to the recorded plat thereof more particularly described as follows:

Beginning at the Southwest corner of Lot 4, Block "SS" of Vineland, said point being a stone with hole in the top buried in the center of the county road; thence easterly along the centerline of the county road a distance of 153.7 feet; thence deflect left at an angle of 78 degrees 00 minutes a distance of 536.8 feet to the north boundary line of Lot 4; thence deflect left at an angle of 106 degrees 00 minutes a distance of 411.27 feet to the Northwest corner of said Lot 4, which is in the center of county road; thence deflect left at an angle of 102 degrees 00 minutes a distance of 523.57 feet to the place of beginning EXCEPTING therefrom that part located within public roads.

Parcel No. 1-004-32-004-0002

PARCEL 3

Lots 7 and 8, Block "SS" of Vineland, Asotin County, Washington, according to the recorded plat thereof, EXCEPT the following:

That portion of Lot 8, Block "SS" of Vineland, Asotin County, Washington, described as follows: Beginning at the Southeast corner of Lot 8, Block "SS" of Vineland, Asotin County, Washington, said point being on the center line of county road; thence North 33 degrees 30 minutes East a distance of 262.0 feet along the Easterly boundary line of said Lot 8; thence North 53 degrees 00 minutes West a distance of 250.0 feet; thence South 33 degrees 30 minutes West a distance of 262.0 feet to a point on the center line of county road; thence South 53 degrees 00 minutes East a distance of 250.0 feet along said center line of county road to the place of beginning, and all being a part of said Lot 8 according to the recorded plat thereof.

Parcel No. 1-004-32-008-0001

PARCEL 4

That part of Lot 3 of Block "AAA" of Vineland according to the plat recorded in Book A of Plats, page 34-1/2, in Asotin County, Washington, more particularly described as follows:

Beginning at the center line of the County road forming the Easterly boundary of Lot 3 of Block "AAA" of Vineland, a distance of 240 feet Southerly from the stone monument at the Northeasterly corner of said Lot 3; thence Southerly along said center line a distance of 335 feet; thence deflect right 90 degrees 00 minutes a distance of 180 feet; thence deflect left 90 degrees 73.30 minutes to a point on the southerly boundary of said Lot 3; thence deflect right 106 degrees 00 minutes a distance of 90 feet to the Southwesterly corner of said Lot 3; thence Northerly along the Westerly boundary of said Lot 3 to a point 342 feet westerly from the place of beginning measured at right angles to the center line of the County road; thence easterly a distance of 342 feet to the place beginning. SUBJECT TO rights of public in and to that portion within streets and alleys or rights of way.

Parcel No. 1-004-37-003-0001

PARCEL 5

All of Lot 9 of Block "SS" of Vineland, Asotin County, Washington, according to the recorded plat thereof, EXCEPT the following described portion:

Beginning at the Southwest corner of Lot 9 of Block "SS" of Vineland, said point being on the centerline of county road; thence Northwesterly along the centerline of county road a distance of 121.97 feet; thence deflect right 92 degrees 06 minutes a distance 125.08 feet parallel to the South boundary of said Lot 9; thence deflect right 87 degrees 54 minutes a distance of 121.97 feet parallel to the centerline of county road; thence deflect right 92 degrees 06 minutes a distance of 125.08 feet along the South boundary line of said Lot 9 to The Place of Beginning. Also excepting that part conveyed to Asotin County for road purposes by Deed dated March 11, 1952 and recorded in Book 53 of Deeds, page 115, records of Asotin County, Washington,

AND a part of Lot 9 of Block "TT" of Vineland, according to the recorded plat thereof, particularly described as follows: From the stone monument on the centerline of the county road which said monument is North 9 degrees 30 minutes West a distance of 240.92 feet from the most Southerly point of Lot 9 of Block "TT" of Vineland; thence north 53 degrees 30 minutes East a distance of 23.04 feet to the True Place of Beginning; thence continue on the last mentioned course a distance of 76.96 feet to a stone monument; thence North 36 degrees 30 minutes West a distance of 134.70 feet; thence South 6 degrees 45 minutes East a distance of 155.12 feet to the True Place of Beginning.

Parcel No. 1-004-32-009-0001

PARCEL 6

It is the intention of the Grantor herein and Grantor does hereby convey unto Grantees all its right, title and interest in and to that portion of a former road and water ditch line previously owned by Lewiston Water and Power Company which ran through or between and abutted Lots 1, 2, 3, and 5 in Block "D-1" of Clarkston Heights, and Lots 3, 4, 5, and 6 in Block "AAA" of Vineland, Asotin County, Washington.

Fifty feet (50') on either side of a centerline which is described in the centerline description as follows over and across that part of Block "AAA" of Vineland and Block "D-1" of Clarkston Heights, Asotin County, Washington, more particularly described as follows: Commencing at the most Northerly corner of Lot 6 of said Block "D-1"; thence South 4 degrees 57 minutes E. along the East lot line of said Lot 6 a distance of 125.0 feet; thence S. 16 degrees 25 minutes W. 5.47 feet; thence S. 68 degrees 19 minutes East 36.53 feet to the True Place of Beginning; thence continue S. 68 degrees 19 minutes E. 14.49 feet to a point of curve; thence around a curve to the left with a radius of 50.0 feet for a distance of 77.51 feet; thence N. 22 degrees 52 minutes E. 89.97 feet; thence N. 37 degrees 18 minutes E. 53.51 feet; thence North 53 degrees 00 minutes E. 51.20 feet; thence N. 78 degrees 14 minutes E. 49.96 feet; thence S. 84 degrees 26 minutes E. 51.77 feet; thence S. 71 degrees 01 minutes E. 56.61 feet; thence S. 62 degrees 54 minutes E. 82.14 feet; thence S. 41 degrees 12 minutes E. 43.32 feet; thence S. 19 degrees 16 minutes E. 93.33 feet to a point of curve; thence around a curve to the right with a radius of 300.0 feet for a distance of 101.49 feet; thence S. 7 degrees 21 minutes W. 64.37 feet; thence S. 10 degrees 31 minutes W. 110.48 feet to a point of curve; thence around a curve to the left with a radius of 25.0 feet for a distance of 41.02 feet; thence S. 83 degrees 30 minutes E. 193.94 feet; thence S. 73 degrees 23 minutes E. 44.74 feet; thence S. 46 degrees 36 minutes E. 49.82 feet; thence S. 23 degrees 43 minutes E. 41.49 feet to a point of curve; thence around a curve to the right with a radius of 150.0 feet for a distance of 51.75 feet; thence S. 3 degrees 57 minutes E. 100.81 feet to a point of curve; thence around a curve to the left with a radius of 36.0 feet for a distance of 90.29 feet; thence N. 32 degrees 21 minutes E. 47.75 feet; thence N. 41 degrees 01 minutes E. 50.02 feet; thence N. 57 degrees 09 minutes E. 38.02 feet; thence N. 87 degrees 52 minutes E. 30.09 feet; thence S. 77 degrees 06 minutes E. 27.83 feet; thence S. 65 degrees 37 minutes E. 90.8 feet to a point of curve; thence around a curve to the left with a radius of 100.0 feet for a distance of 46.95 feet; thence N. 87 degrees 29 minutes E. 89.92 feet; thence S. 80 degrees 08 minutes E. 30.63 feet; thence S. 70 degrees 54 minutes E. 36.97 feet; thence S. 50 degrees 03 minutes E. 45.58 feet; thence S. 33 degrees 05 minutes E. 175.06 feet; thence S. 44 degrees 52 minutes E. 112.15 feet; thence S. 53

degrees 46 minutes E. 89.41 feet; thence S. 40 degrees 06 minutes E. 117.97 feet to a point where the centerline is terminated by the side slope of SR 128, said point being the terminus of the above-described centerline.

Parcel 7.

Beginning at the Southwest corner of Lot 9 of Block "SS" of Vineland, said point being on the centerline of county road; said point being the most Southerly corner of said Lot 9 of Block "SS"; thence Northwesterly along the centerline of county road a distance of 121.97 feet; thence deflect right 92 degrees 06 minutes a distance 125.08 feet parallel to the South boundary of said Lot 9; thence deflect right 87 degrees 54 minutes a distance of 121.97 feet parallel to the centerline of county road; thence deflect right 92 degrees 06 minutes a distance of 125. 08 feet along the South boundary line of said Lot 9 to The Place of Beginning. Excepting that part conveyed to Asotin County for road purposes by Deed dated March 11, 1952 and recorded in Book 53 of Deeds, page 115, records of Asotin County, Washington.

Parcel No. 1-004-32-009-0002