



REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

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.

Form with two columns: 1. SELLER GRANTOR (Name: KUTHER FARMS LLC, Mailing Address: 1491 Maguire Gulch, Clarkston, WA 99403) and 2. BUYER GRANTEE (Name: Jenny Purington, Mailing Address: 1303 Maguire Gulch, Clarkston, WA 99403). Includes fields for tax correspondence and parcel account numbers.

Street address of property:

This property is located in unincorporated County OR within city of

Check box if any of the listed parcels are being segregated from a larger parcel.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

See Attached Exhibit A

Select Land Use Code(s): 91
enter any additional codes:
(See back of last page for instructions)

Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? YES NO [X]

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

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

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

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.

This land 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.

(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 W/O CONSIDERATION

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

Gross Selling Price \$
*Personal Property (deduct) \$
Exemption Claimed (deduct) \$
Taxable Selling Price \$
Excise Tax: State \$
Local \$
*Delinquent Interest: State \$
Local \$
*Delinquent Penalty \$
Subtotal \$
*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 Robert A Kutter
Name (print) ROBERT A KUTHER
Date & city of signing: 8-19-19 ASOTIN

Signature of Grantee or Grantee's Agent Jenny Purington
Name (print) JENNY PURINGTON
Date & city of signing: 8-19-19 CLARKSTON, WA

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 (02/13/07)

THIS SPACE - TREASURER'S USE ONLY

R. KUTHER
CC# 8237#

AUG 19 2019

ASOTIN COUNTY TREASURER

052478

COUNTY TREASURER

**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.

(Robert A Kuttner 8-19-19 Grantor's Signature Date
 Grantor's Name (print)
 Jenny Pugh 8.19.19 Grantee's Signature Date
 JENNY PUEINGTON 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)

52478

EXHIBIT A

Kuther Farms to Jenny Purington:

That part of Southeast $\frac{1}{4}$ Southwest $\frac{1}{4}$ of Section 2 of Township 10 North, Range 45 East, W.M., Asotin County, Washington, more particularly described as follows:

Commencing at the Northeast corner of said Section 2; thence N.89°21'26"W. along the North line of said Section 2 for a distance of 2686.70 feet; thence S.0°03'26"W., 3982.30 feet to found $\frac{1}{2}$ iron pin; thence N.88°58'53"W., 600.00 feet; thence S.18°27'00"E., 343.01 feet to the true place of beginning; thence continue S.18°27'00"E., 205.17 feet; thence S.40°02'52"W., 343.36 feet; thence N.19°02'20"W., 381.02 feet; thence N.70°51'28"E., 296.69 feet to the true place of beginning.

(Western easement from Maguire Gulch Rd)

ALSO TOGETHER with but subject to the rights of others a 20 foot easement for ingress and egress lying 10' on each side of the following described centerline; Commencing at the Southeast corner of the above described tract said point being the true place beginning; thence S.40°02'52"W. along said centerline a distance of 608.42 feet; thence around a curve to the right with a radius of 115.00 feet for a distance of 274.21 feet (chord bears N.71°38'38"W., 213.71 feet); thence N.03°20'09"W. along said centerline a distance of 70.34 feet to a point of curve; thence along said centerline around a curve to the left with a radius of 300.00 feet for a distance of 418.71 feet (chord bears N.43°19'10"W., 385.54 feet); thence N.83°18'12"W. along said centerline a distance of 65.81 feet to a point on the centerline of McGuire Gulch Road said point being the terminus of the above centerline.

Former Parcel #2-010-45-002-3700, change to New Parcel # 1-132-00-286-0052

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