

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>Raye A. Swanson, a widow</u>	BUYER GRANTEE	Name <u>Mark R. Swanson, a married man dealing with his sole and separate property</u>
	Mailing Address <u>2655 13th Street</u>		Mailing Address <u>PO Box 1578</u>
	City/State/Zip <u>Clarkston, WA 99403</u>		City/State/Zip <u>Lewiston, ID 83501</u>
	Phone No.(including area code) <u>(509) 758-9766</u>		Phone No.(including area code) <u>(208) 413-2800</u>

Send all property tax correspondence to:  Same as Buyer/Grantee

Name	List all real and personal property tax parcel account numbers - check box if personal property	List Assessed value(s)
Mailing Address	<u>6-041-30-003-0007-0000,</u>	<u>96700.00</u>
City/State/Zip	<u>1-041-30-003-0006-0000,</u>	<u>116300.00</u>
Phone No.(including area code)	<u>1-041-30-003-0001-0000,</u>	<u>34400.00</u>

Street address of property: 2580, 2586 Appleside Boulevard and 2133-2141 Reservoir Road, 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)

See attached exhibit A

Select Land Use Code(s):  
9 - Land with mobile home

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

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? 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 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 \_\_\_\_\_

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

Reason for Exemption Transfer by gift (see attached supplemental statement)

Type of Document Statutory Quitclaim Deed

Date of Document 12/24/2019

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

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

Signature of Grantor or Grantor's Agent: Raye A. Swanson Signature of Grantee or Grantee's Agent: Mark R. Swanson

Name (Print): Raye A. Swanson Name (Print): Mark R. Swanson

Date & city of signing: December 24, 2019, Clarkston, Washington Date & city of signing: December 24, 2019, 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 CK 1235 BF*

**PAID**  
**DEC 26 2019**  
**ASOTIN COUNTY**  
**TREASURER**

**052833**

**Exhibit A**

**Parcel I (commonly known as 2586 Appleside Blvd.)**

A portion of Lot 3 of Block "I-3" of Clarkston Heights, according to the official plat thereof, filed in Book Clarkston Heights of Plats at Page(s) 99 Official Records of Asotin County, Washington, more particularly described as follows:

Beginning at the Southeast (SE) corner of said Lot Three (3), being a point on the centerline of County Road (Sixth Avenue); thence Northerly on the centerline of Appleside Boulevard, which is the East line of said Lot Three (3) a distance of 165.0 feet to the True Place of Beginning; thence West 165.00 feet; thence North 90 feet; thence East 165.0 feet to a point on the centerline of Appleside Boulevard; thence Southerly along said centerline a distance of 90 feet to the True Place of Beginning. EXCEPTING that portion lying within the said County Road.

Tax parcel number(s): 6-041-30-003-0007-0000

**Parcel II (commonly known as 2133-2141 Reservoir Road)**

Lot Three (3), Block "I-3" of Clarkston Heights, according to plat recorded in Book B of Plats, Page 99, in Asotin County, Washington, **EXCEPTING** therefrom the following parcels:

2.1 Beginning at the Southeast (SE) corner of said Lot Three (3), being a point on the centerline of County Road (Sixth Avenue); thence Northerly on the centerline of Appleside Boulevard, which is the East line of said Lot Three (3) a distance of 165.0 feet; thence West 165.0 feet; thence North ninety (90) feet; thence East 165.0 feet to a point on the centerline of Appleside Boulevard; thence continue North along said centerline a distance of One Hundred Thirty (130) feet; thence West parallel to the South line of said Lot Three (3) a distance of ninety (90) feet; thence Southwesterly parallel with the Northwesterly line of said Lot Three (3) for a distance of Four Hundred Forty (440) feet; thence Northwesterly on a line running at right angles to the centerline of Reservoir Road a distance of Two Hundred Five (205) feet, more or less, to a point on the centerline of Reservoir Road; thence Southwesterly along the centerline of Reservoir Road for a distance of Three Hundred Twenty-five (325) feet, more or less, to the Southwest (SW) corner of said Lot Three (3); said point being the point of intersection of the centerline of Reservoir Road and Sixth Avenue; thence East along the centerline of Sixth Avenue a distance of 763.14 feet to the point of beginning at the Southeast (SE) corner of said Lot Three (3). AND EXCEPTING THEREFROM any portion lying within Reservoir Road and Appleside Boulevard. FURTHER EXCEPTING THEREFROM that portion of Lot 3 of

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Block "I-3" of Clarkston Heights, more particularly described as follows:  
Beginning at the Southeast (SE) corner of said Lot Three (3), being a point on the centerline of County Road (Sixth Avenue); thence Northerly on the centerline of Appleside Boulevard, which is the East line of said Lot Three (3) a distance of 165.0 feet to the True Place of Beginning; thence West 165.00 feet; thence North Ninety (90) feet; thence East 165.00 feet to a point on the centerline of Appleside Boulevard; thence Southerly along said centerline a distance of Ninety (90) feet to the True Place of Beginning, AND EXCEPTING any portion lying within County Road.

2.2 **Further excepting the following:** All that portion of the hereinafter described Parcel "A" lying easterly, northeasterly, northerly, and southeasterly of a line described as beginning at a point opposite Station 14+27.86 P.C. on the Appleside Boulevard line survey of the Appleside Boulevard Project and 25 feet westerly therefrom, said point being on the westerly right of way of Appleside Boulevard; thence on a curve to the left, 25 feet southwesterly and parallel with, when measured radially from, said Appleside Boulevard line survey, to a point opposite Station 15+40.42 on the Appleside Boulevard line survey of said Appleside Boulevard Project and 25 feet southwesterly therefrom; thence northwesterly to a point opposite Station 20+08.40 on the Reservoir Road line survey of said Appleside Boulevard Project and 30 feet southeasterly therefrom; thence southwesterly parallel with said Reservoir Road line survey to a point opposite Station 14+50 on said Reservoir Road line survey of said Appleside Boulevard Project and end of this line description.

Parcel A. Lot Three (3), Block "I-3" of Clarkston Heights, according to plat recorded in Book B of Plats, Page 99, in Asotin County, Washington, EXCEPTING therefrom the following parcel: Beginning at the Southeast (SE) corner of said Lot Three (3), being a point on the centerline of County Road (Sixth Avenue); thence Northerly on the centerline of Appleside Boulevard, which is the East line of said Lot Three (3) a distance of 165.0 feet; thence West 165.0 feet; thence North ninety (90) feet; thence East 165.0 feet to a point on the centerline of Appleside Boulevard; thence continue North along said centerline a distance of One Hundred Thirty (130) feet; thence West parallel to the South line of said Lot Three (3) a distance of ninety (90) feet; thence Southwesterly parallel with the Northwesterly line of said Lot Three (3) for a distance of Four Hundred Forty (440) feet; thence Northwesterly on a line running at right angles to the centerline of Reservoir Road a distance of Two Hundred Five (205) feet, more or less, to a point on the centerline of Reservoir Road; thence Southwesterly along the centerline of Reservoir Road for a distance of Three Hundred Twenty-five (325) feet, more or less, to the Southwest (SW) corner of said Lot Three (3); said point being the point of intersection of the centerline of Reservoir Road and Sixth

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Avenue; thence East along the centerline of Sixth Avenue a distance of 763.14 feet to the point of beginning at the Southeast (SE) corner of said Lot Three (3). AND EXCEPTING THEREFROM any portion lying within Reservoir Road and Appleside Boulevard. FURTHER EXCEPTING THEREFROM that portion of Lot 3 of Block "I-3" of Clarkston Heights, more particularly described as follows: Beginning at the Southeast (SE) corner of said Lot Three (3) being a point on the centerline of County Road (Sixth Avenue); thence Northerly on the centerline of Appleside Boulevard, which is the East line of said Lot Three (3) a distance of 165.0 feet to the True Place of Beginning; thence West 165.00 feet; thence North Ninety (90) feet; thence East 165.00 feet to a point on the centerline of Appleside Boulevard; thence Southerly along said centerline a distance of Ninety (90) feet to the True Place of Beginning. AND EXCEPTING any portion lying within County Road.

Tax parcel number(s): 1-041-30-003-0006-0000

**Parcel III (commonly known as 2580 Appleside Blvd.)**

That part of Lot 3 of Block "I-3" of Clarkston Heights according to plat recorded in Book B of Plats, page 99, in Asotin County, Washington, described as follows:

From the Southeast corner of said Lot 3, being a point on the centerline of County road (Sixth Avenue), run North on the centerline of Appleside Boulevard a distance of 255 feet to the True Point of Beginning; thence westerly on a line parallel to Sixth Avenue a distance of 165 feet to a point; thence Southerly on a line parallel to Appleside Boulevard a distance of 55 feet to a point; thence Westerly on a line parallel to Sixth Avenue a distance of 125 feet to a point; thence Northeasterly on a line parallel to Reservoir Road a distance of 265 feet, more or less, to a point; thence Easterly on a line parallel to Sixth Avenue a distance of 90 feet, more or less, to the centerline of Appleside Boulevard; thence Southerly on the centerline of Appleside Boulevard a distance of 130 feet, more or less, to the true point of beginning.

Tax parcel number(s): 1-041-30-003-0001-0000

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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. 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 \$ 425,000.00 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.**

Raye A. Swanson  
 Grantor's Signature  
 Raye A. Swanson  
 Grantor's Name (print)

12-24-2019  
 Date

Mark R. Swanson  
 Grantee's Signature  
 Mark R. Swanson  
 Grantee's Name (print)

12-25-19  
 Date

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)