

REAL ESTATE EXCISE TAX AFFIDAVIT
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
Only for sales in a single location code on or after January 1, 2020.

Check box if the sale occurred in more than one location code.

PLEASE TYPE OR PRINT

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

1 SELLER GRANTOR	Name <u>Lawrence J. Spickard, deceased</u>	2 BUYER GRANTEE	Name <u>Kimberly A. Berglund, Personal Representative of the Estate of Thais M. Spickard</u>
	Mailing Address <u>401 Riverview Dr</u>		Mailing Address <u>401 Riverview Dr</u>
	City/State/Zip <u>Asotin, WA 99402</u>		City/State/Zip <u>Asotin, WA 99402</u>
	Phone No. (including area code) _____		Phone No. (including area code) <u>(208) 791-6557</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 _____		1-153-00-009-0000 <input type="checkbox"/> \$188,100.00	
City/State/Zip _____		_____ <input type="checkbox"/> 0.00	
Phone No. (including area code) _____		_____ <input type="checkbox"/> 0.00	
_____ <input type="checkbox"/> 0.00		_____ <input type="checkbox"/> 0.00	

Street address of property: 401 Riverview Dr, Asotin, WA 99402

This property is located in Asotin

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)

Lot 9 of Riverview Addition, according to plat recorded in Book D of Plats, page 29, records of Asotin County, Washington.

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)? YES NO

Is this property predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215 YES NO

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 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) NEW 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) WAC 458-61A-202(6)(i)

Reason for exemption

Inheritance under non-probated Will

Type of Document Lack of Probate Affidavit

Date of Document 09/03/2020

Gross Selling Price \$ 188100

Personal Property (deduct) \$ 0.00

Exemption Claimed (deduct) \$ 188,100.00

Taxable Selling Price \$ 0.00

Excise Tax: State

Less than \$500,000.01 at 1.1% \$ 0.00

From \$500,000.01 to \$1,500,000 at 1.28% \$ 0.00

From \$1,500,000.01 to \$3,000,000 at 2.75% \$ 0.00

Above \$3,000,000 at 3.0% \$ 0.00

Agricultural and timberland at 1.28% \$ 0.00

Total Excise Tax: State \$ 0.00

0.0075 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

PAID

SEP 04 2020

ASOTIN COUNTY
TREASURER

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

Signature of Grantor or Grantor's Agent Kimberly A. Berglund

Signature of Grantee or Grantee's Agent Kimberly A. Berglund

Name (print) Kimberly A. Berglund

Name (print) Kimberly A. Berglund, Personal Representative

Date & city of signing 09/03/2020 Clarkston WA

Date & city of signing 09/03/2020 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)).

COPIES

Last Will and Testament

of

Lawrence J. Spickard

I, Lawrence J. Spickard, of Asotin County, Washington, and a citizen of the United States, declare this to be my Last Will and Testament. I revoke all Wills and Codicils previously made by me.

I.

IDENTIFICATION OF FAMILY

My immediate family now consists of my wife, Thais M. Spickard.

II.

DEBTS

I direct that all my just debts and expenses of my last illness and funeral, the costs and charges of the administration of my estate, and any and all estate or inheritance taxes due, be paid as soon as convenient after my death; provided, however, that no obligation which may be a specific lien on real or personal property need be paid prior to its normal maturity in due course.

III.

PERSONAL REPRESENTATIVE

I appoint Lorene Uptmor as Personal Representative of my estate. My Personal

Representative shall serve without bond and with non-intervention powers.

IV.

DISPOSITION OF ESTATE

4.1 Wife Living. If my wife is living sixty (60) days after my death, I give my entire estate outright to her.

4.2 Wife Not Living. If my wife is not living sixty (60) days after my death, then:

4.2.1 I give, devise, and bequeath all tangible personal property with the exception of the pictures and family memorabilia including those of the Spickard homestead and my home located at 401 Riverview Drive, Asotin, Washington, with the exception of those described in Paragraph 4.2.3, to Lorene Uptnor provided that during the remainder of my life and that of my spouse that she has provided all of our needed assistance in paying bills, transportation, provision of necessary health care services, home maintenance and cooking, shopping and cleaning. The legal description of our home is:

Lot 9 of Riverview Addition, according to plat recorded in Book D of Plats, page 39, records of Asotin County, Washington, formerly described as follows:

That part of Section 21, Township 10 North, Range 46 East of the Willamette Meridian, described as follows:

Commencing at the Southwest corner of Block 28 of Schank and Reed's First Addition to the Town of Asotin; thence South 82°54' East along the South boundary of said Block 28 for a distance of 55.0 feet; thence South 6°55' West for a distance of 269.72 feet; thence North 83°05' West for a distance of 95.39 feet to the TRUE PLACE OF BEGINNING; thence continue North 83°05' West for a distance of 170 feet; thence North 6°55' East for a distance of 90.0 feet to a point of curve; thence around a curve to the right with a radius of 20.0 feet for a distance of 31.42 feet; thence South 83°05' East for a distance of 15.0 feet to a point of curve; thence around a curve to the right with a radius of 20.0 feet for a distance of 23.52 feet to a point of reverse curve; thence around a curve to the left with a radius

of 45.0 feet for a distance of 78.93 feet; thence South 26°12'
East a distance of 92.30 feet to the PLACE OF BEGINNING.

Tax Parcel No. 1-153-00-009-0000-0000

4.2.2 I give, devise, and bequeath the sum of \$50,000.00 to the Asotin Cemetery to establish an endowment for capital upgrades and maintenance. It is my desire that the Asotin Cemetery invest the endowment in safe income producing investments, preferably certificates of deposit, and to utilize only the interest earned from such investments for the purpose of capital upgrades and maintenance.

4.2.3 I give, devise, and bequeath the pictures and family memorabilia including those of the Spickard homestead in equal shares to my nephews Steve Spickard and Robert Spickard.

4.2.4 I give, devise, and bequeath the sum of Sixty Thousand Dollars (\$60,000), not to exceed five and one-half percent (5.5%) of my net distributable estate as that term is defined in Paragraph 4.2.6, to my wife's nephew, John Hollenbeck, subject to the trust provisions contained within Article V. If John Hollenbeck predeceases me, this gift shall lapse and become part of the residue of my estate.

4.2.5 Residue. I give, devise, and bequeath the rest, residue, and remainder of my estate to The Salvation Army for utilization in their programs in the Lewiston, Idaho and Clarkston, Washington Valley.

4.2.6 Calculation of Net Distributable Estate. The term "net distributable estate" for the purposes of determining the percentage cap in paragraph 4.2.4 shall mean my gross estate less the bequest of my home and tangible property to Lorene Uptmor in paragraph 4.2.1, less the specific bequest in paragraph 4.2.2 and less all valid creditor claims, taxes, and costs of administration.

V.

TRUST FOR JOHN HOLLENBECK

In the event John Hollenbeck shall take under this, my Last Will and Testament, I direct that such share shall be given to the Trustee as appointed in section 5.3 to hold and administer as a trust for his benefit as follows:

5.1 Distribution of Trust Estate.

5.1.1 My trustee shall distribute the sum of Five Hundred Dollars (\$500.00) per month to John Hollenbeck for a period of ten (10) years commencing with my death. It is my intention that this shall be the only distribution to which the beneficiary is entitled and neither the beneficiary nor the trustee shall have the right to invade the trust for any reason.

5.1.2 Following the 120th monthly payment described in Paragraph 5.1.1, my trustee shall distribute all remaining trust assets to The Salvation Army for utilization in their programs in Lewiston, Idaho and Clarkston, Washington Valley.

5.2 No beneficiary of the John Hollenbeck Trust created under this Will shall have the right or power to anticipate, pledge, assign, sell, transfer, alienate, or encumber his or her interest in any assets held by the Trustee; nor shall any such interest in any manner be liable for or subject to the debts, liabilities, or obligations of such beneficiary or claims of any sort against such beneficiary.

5.3 I name, designate and appoint Terence Upman as the Trustee of the John Hollenbeck Trust to serve as Trustee without bond or other surety.

VI.

TAXES

Except as otherwise provided herein, my Personal Representative is authorized to exercise all elections with respect to taxes or the deductibility of items for any tax purpose, including generation-skipping transfer tax purposes, in accordance with what my Personal Representative in my Personal Representative's sole discretion believes to be consistent with my intentions and in the best interest of my estate. I relieve my Personal Representative of

any duty to make adjustments to the shares or interests of any person who may be adversely affected by any such elections. The provisions of this paragraph shall also apply to the Trustee of the Trust, as the case may be.

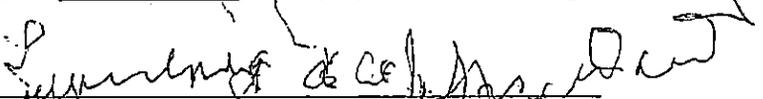
VII.

MISCELLANEOUS

7.1 Validity. If a court of competent jurisdiction rules invalid or unenforceable any provision or provisions hereof, such provision or provisions shall be disregarded, but the remainder of this Will shall, nevertheless, be given full force and effect.

7.2 Gender. Unless some other meaning and intent are apparent from the context, the plural shall include the singular and vice versa, and masculine, feminine and neuter words shall be used interchangeably.

I have signed this Will the 25 day of Feb., 2008, at Asotin, Washington.


LAWRENCE J. SPICKARD, TESTATOR

The foregoing instrument, consisting of six (6) typewritten pages, including this page containing the attestation clause, was on the 25 day of Feb, 2008, signed, sealed, and published by Lawrence J. Spickard as, and declared by him to be his Last Will and Testament, in the presence of each of us who, at his request and in his presence, and in the presence of each other have subscribed our names as witnesses thereto.

Kimberly A Berglund residing at Lewiston, Idaho

Jerris A. Binkley residing at ^{Lewiston, Idaho} ~~Clarkston, Washington~~

