



REAL ESTATE EXCISE TAX AFFIDAVIT

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 fields for Seller/Grantor (Name: Keith R. Davis, Samantha J. Davis; Mailing Address: 39122 N. Bruce Rd, Elk WA 99009) and Buyer/Grantee (Name: Jonathan A. Coe, Beatrice A. Coe; Mailing Address: 8107 Peola Road, Clarkston WA 99403). Includes a table for parcel account numbers and assessed values.

Property address: Land Only, Peola Road, Clarkston, WA. This property is located in unincorporated Asotin County OR within city of Unincorp. 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. see attached legal

Select Land Use Code(s): 83 Agriculture classified under current use. 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)?

Is this property designated as forest land per chapter 84.33 RCW? Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? Is this property receiving special valuation as historical property per chapter 84.26 RCW?

(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: [Signature] DATE: 10/14/22

(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 Jonathan A. Coe Beatrice A. Coe

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-109(2)(b) Reason for exemption Boundary line adjustments

Type of Document: Quit Claim Deed (QCD) Date of Document: 08/11/22

Table with columns for item, amount, and total. Includes Gross Selling Price \$0.00, Exemption Claimed (deduct) \$0.00, Taxable Selling Price \$0.00, Excise Tax: State \$0.00, 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

I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. Signature of Grantor or Grantor's Agent: Keith R. Davis; Signature of Grantee or Grantee's Agent: Jonathan A. Coe. Date & city of signing: 10-12-22, 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)).



State of Washington  
Department of Revenue  
Medical Services Tax Section  
PO Box 47477  
Olympia WA 98504-7477

**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 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 82.43.100) 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) Delina D. Reynolds certify that the Quit Claim Deed  
(type of instrument), dated 08/11/2022 was delivered to me in escrow by Keth R. Davis  
(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: pre-signed by one party who would be out of town  
[Signature] Alliance Title & Escrow LLC  
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 \$ 0.00 and has received from the grantee (buyer) \$ 0.00. (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 0.00 % of total debt of \$ 0.00 for which grantor (seller) is liable and pay grantor (seller) \$ 0.00 (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 total debt of \$ 0.00 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 \$ 0.00 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 grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

The undersigned acknowledges this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.

Grantor's Signature

Grantee's Signature

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

For tax assistance, contact your local County Treasurer's Office or visit <http://dor.wa.gov> or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-4715. Teletype (TTY) users please call 1-800-451-7985.

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EXHIBIT 'A'

BLA #1, Davis to Coe

That part of the following described parcel #2-011-45-035-7700:

The Southeast Quarter of the Southwest Quarter and all that portion of the South Half of the Southeast Quarter lying South of the county road in Section 35, Township 11 North, Range 45 East of the Willamette Meridian,

EXCEPTING THEREFROM that part thereof lying North of the county road as conveyed to John H. Ingram by deed recorded in Book 38 of Deeds, page 598, Asotin County records, described as follows: All that portion of the Southeast Quarter of the Southwest Quarter of Section 35, Township 11 North, Range 45 of the Willamette Meridian lying North of the county road and more particularly described as: Beginning at a point on the East line of said Southeast Quarter of the Southwest Quarter 544.6 feet North of the Southeast corner of said Southeast Quarter of the Southwest Quarter, thence North 58°55' West 200 feet; thence North 80°30' West 200 feet; thence North 63°43' West 543 feet; thence North 29°15' 545 West 400 feet, thence North 37°43' West 181.8 feet to a point on the North line of said Southeast Quarter of the Southwest Quarter 1145 feet West of its Northeast corner, thence East along the North line of said Southeast Quarter of the Southwest Quarter 1145 feet to its Northeast corner, Ito thence South along the East line of said Southeast Quarter of the Southwest Quarter 775.4 feet, more or less to the place of beginning.

FURTHER EXCEPTING THEREFROM that part of the Southwest Quarter of Section 35 of Township 11 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the South Quarter corner of said Section 35; thence North 53°51'22" West 236.85 feet to the True Place of Beginning; thence North 81°48' West 215.12 feet; thence South 8°41' West 64.51 feet; thence South 76°22' West 48.97 feet; thence North 82°02' West 91.06 feet; thence North 45°49' West 131.18 feet, thence North 64°32' West 352.52 feet to a point on the East right-of-way line of Peola Road, said point being a point on a curve, thence deflect right and continue along said right-of-way line around a curve to the left with a radius of 205.00 feet for a distance of 257.63 feet, thence North 41°02' West along said right-of-way line 143.54 feet to a point of curve, thence continue along said right-of-way around a curve to the right with a radius of 870.00 feet for a distance of 217.98 feet; thence North 63°19'19" East 211.84 feet to a point on the South right-of-way line of Peola Road; thence South 34°17' East along said right-of-way line \$1.00 feet to a point of curve; thence continue along said right-of-way around a curve to the left with a radius of 580.00 feet for a distance of 308.07 feet; thence South 64°43' East along said right-of-way line 154.07 feet to a point of curve; thence continue along said right-of-way around a curve to the left with a radius of 930.00 feet for a distance of 228.59 feet, thence South 78°48' East along said right-of-way line 135.92 feet to a point of curve; thence continue along said right-of-way around a curve to the right with a radius of 770.00 feet for a distance of 143.47 feet; thence South 9°42' West 396.42 feet to the true place of beginning.

FURTHER EXCEPTING all that part lying within the county roads and or rights of way.

APN: 2-011-45-035-7700

More particularly described as "Tract A",

to be combined with the following described parcel #2-011-45-035-3400:

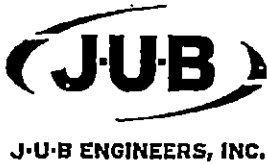
That part of the Southwest Quarter of Section 35 of Township 11 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the South Quarter corner of said Section 35; thence North 53°51'22" West 236.85 feet to the True Place of

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Beginning; thence North 81°48' West 215.12 feet; thence South 8°41' West 64.51 feet; thence South 76°22' West 48.97 feet; thence North 82°02' West 91.06 feet; thence North 45°49' West 131.18 feet, thence North 64°32' West 352.52 feet to a point on the East right-of way line of Peola Road, said point being a point on a curve, thence deflect right and continue along said right-of-way line around a curve to the left with a radius of 205.00 feet for a distance of 257.63 feet, thence North 41°02' West along said right-of-way line 143.54 feet to a point of curve, thence continue along said right-of-way around a curve to the right with a radius of 870.00 feet for a distance of 217.98 feet; thence North 63°19'19" East 211.84 feet to a point on the South right-of-way line of Peola Road; thence South 34°17' East along said right-of-way line 51.00 feet to a point of curve; thence continue along said right-of-way around a curve to the left with a radius of 580.00 feet for a distance of 308.07 feet; thence South 64°43' East along said right-of-way line 154.07 feet to a point of curve; thence continue along said right-of-way around a curve to the left with a radius of 930.00 feet for a distance of 228.59 feet, thence South 78°48' East along said right-of-way line 135.92 feet to a point of curve; thence continue along said right-of-way around a curve to the right with a radius of 770.00 feet for a distance of 143.47 feet; thence South 9°42' West 396.42 feet to the true place of beginning.

APN: 2-011-45-035-3400

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J-U-B COMPANIES



THE LANGDON GROUP



GATEWAY MAPPING INC.

LEGAL DESCRIPTION  
OF  
TRACT A

June 7, 2022

That part of the Southeast 1/4 Southwest 1/4 of Section 35, Township 11 North, Rand 45 East, Willamette Meridian, Asotin County, Washington, more particularly described as follows:

**BEGINNING** at the Northwest corner of said Southeast 1/4 of the Southwest 1/4, thence  $S0^{\circ}28'47''W$ , along the west line of said Southeast 1/4 of the Southwest 1/4, 89.8 feet, more or less, to the easterly right-of-way of Peola Road;

thence southeasterly along said right-of-way of Peola Road, 404.8 feet, more or less, to the northwesterly corner of said property described in Quit Claim Deed recorded August 16, 2004 as Instrument No. 278296;

thence along the northerly line described in said property,  $N63^{\circ}19'19''E$ , 211.84 feet, more or less, to westerly right-of-way of Peola Road;

thence northwesterly along said right-of-way, 436.7 feet, more or less, to the north line of said Southeast 1/4 of the Southwest 1/4;

thence along said north line,  $S89^{\circ}17'47''W$ , 115.6 feet, more or less, to the POINT OF BEGINNING.

Containing 1.75 acres, more or less.

SUBJECT TO: Existing rights-of-way and easements of record and/or appearing on above-described tract.

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