

Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A)

Only for sales in a single location code on or after January 1, 2020.
This affidavit will not be accepted unless all areas on all pages are fully and accurately completed.
This form is your receipt when stamped by cashier. *Please type or print.*

Check box if partial sale, indicate % _____ sold.

List percentage of ownership acquired next to each name.

1 Seller/Grantor

Name Community Bank

Mailing address PO Box 817

City/state/zip Joseph, OR 97846

Phone (including area code) 509-525-9860

2 Buyer/Grantee

Name City of Clarkston

Mailing address 830 5th Street

City/state/zip Clarkston, WA 99403

Phone (including area code) 509-758-1662

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

Name Community Bank

~~PO Box 817~~

Mailing address PO Box 817

City/state/zip Joseph, OR 97846

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
1132000740000000 Ptn	<input type="checkbox"/>	\$ 0.00 43,800
1682002960000000 Ptn	<input type="checkbox"/>	1,000,876.00
	<input type="checkbox"/>	\$ 0.00

4 Street address of property 118 Bridge Street, Clarkston, WA 99403

This property is located in Clarkston (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 you need more space, attach a separate sheet to each page of the affidavit).

See Attached Legal Description

5 61 - Finance, insurance, and real estate services

Enter any additional codes _____
(see back of last page for instructions)

Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)? Yes No

Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions) Yes No

6 Is this property designated as forest land per RCW 84.33? Yes No
Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? Yes No

Is this property receiving special valuation as historical property per RCW 84.26? 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 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 signature _____ 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) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

Signature _____ Signature _____

Print name _____ Print name _____

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

Signature of grantor or agent [Signature]
Name (print) Elizabeth Johnson
Date & city of signing 3-28-22 Spokane, WA

Signature of grantee or agent [Signature]
Name (print) Elizabeth Johnson
Date & city of signing 3-28-22 Spokane, WA

Perjury in the second degree is a class C felony which is punishable by confinement in a state correctional institution for a maximum term of five years, or by a fine in an amount fixed by the court of not more than \$10,000, or by both such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)).

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

ACQUISITION DESCRIPTION

DESCRIPTION OF A PARCEL OF LAND LOCATED IN A PORTION BLOCK 48 OF PLAT OF CLARKSTON, LOCATED IN GOVERNMENT LOT 3 OF SECTION 21, TOWNSHIP 11 NORTH, RANGE 46 EAST, W.M., RECORDS OF ASOTIN COUNTY, WASHINGTON, SAID PARCEL BEING A PORTION OF THE FOLLOWING DESCRIPTION:

PARCEL 2:

THAT PART OF GOVERNMENT LOT 3 (E1/2NE1/4) OF SECTION 21, TOWNSHIP 11 NORTH, RANGE 46 EAST OF THE WILLAMETTE MERIDIAN, ASOTIN COUNTY, WASHINGTON, MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT ON THE PROJECTION OF THE NORTH LINE OF LOT 5, BLOCK 48 OF CLARKSTON, ASOTIN COUNTY, WASHINGTON, 15 FEET EAST OF THE NORTHEAST CORNER OF SAID LOT 5; THENCE CONTINUING EASTERLY ON THE PROJECTION OF THE ABOVE MENTIONED LINE E A DISTANCE OF 50 FEET TO A POINT; THENCE SOUTHERLY AT RIGHT ANGLES A DISTANCE OF 70 FEET, MORE OR LESS, TO THE NORTH BOUNDARY LINE OF PRIMARY STATE HIGHWAY NUMBER 3; THENCE WESTERLY WITH AN INTERIOR ANGLE OF 98°09' A DISTANCE OF 50.51 FEET ALONG THE NORTH BOUNDARY LINE OF PRIMARY STATE HIGHWAY NUMBER 3 TO A POINT; THENCE NORTHERLY WITH AN INTERIOR ANGLE OF 81°51' ON A LINE PARALLEL TO END DISTANT EASTERLY 15 FEET FROM THE EAST LINE OF THE ABOVE MENTIONED BLOCK 48 OF CLARKSTON, A DISTANCE OF 77 FEET, MORE OR LESS, TO THE PLACE OF BEGINNING.

ALSO THAT PART OF GOVERNMENT LOT 3 (E1/2NE1/4) OF SECTION 21, TOWNSHIP 11 NORTH, RANGE 46 EAST OF THE WILLAMETTE MERIDIAN, ASOTIN COUNTY, WASHINGTON, MORE PARTICULARLY DESCRIBED AS FOLLOWS: FROM THE NORTHWEST CORNER OF LOT 5, BLOCK 48 OF CLARKSTON; THENCE EAST ALONG THE NORTH BOUNDARY LINE OF SAID LOT 5 TO A DISTANCE OF 101.1 FEET TO THE NORTHEAST CORNER OF SAID LOT 5; THENCE CONTINUE ON THE LAST ABOVE MENTIONED COURSE A DISTANCE OF 65 FEET TO THE TRUE PLACE OF BEGINNING; THENCE CONTINUE ON THIS SAME ABOVE MENTIONED COURSE A DISTANCE OF 8.54 FEET, THENCE DEFLECT RIGHT 80°11' A DISTANCE OF 65.02 FEET TO THE NORTHERLY BOUNDARY LINE OF RIGHT OF WAY OF PRIMARY STATE HIGHWAY NUMBER 3, THENCE DEFLECT RIGHT 91°16' A DISTANCE OF 19.84 FEET; THENCE DEFLECT RIGHT 89°16' A DISTANCE OF 66.98 FEET TO THE TRUE PLACE OF BEGINNING, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF LOT 6, BLOCK 48 OF CLARKSTON, ASOTIN COUNTY, WASHINGTON, SAID CORNER BEING NORTH 76°02'56" EAST A DISTANCE OF 1035.83 FEET FROM THE CENTERLINE MONUMENT AT THE INTERSECTION OF BRIDGE STREET AND 5TH STREET;

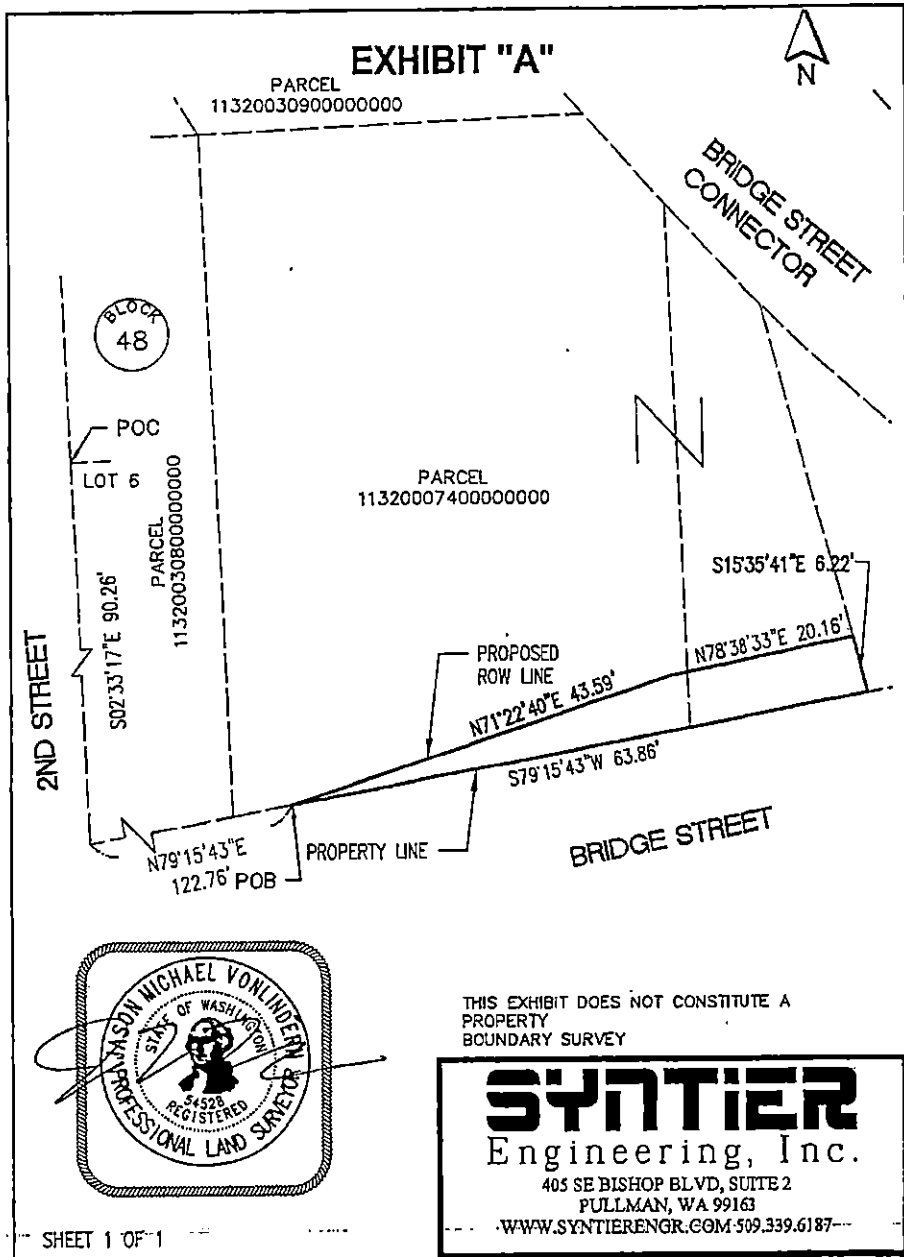
THENCE ALONG THE EASTERLY RIGHT-OF-WAY (ROW) LINE OF 2ND STREET SOUTH 02°33'17" EAST A DISTANCE OF 90.26 FEET TO THE NORTH ROW LINE OF SAID PRIMARY STATE HIGHWAY NUMBER 3 (BRIDGE STREET);
THENCE NORTH 79°15'43" EAST A DISTANCE OF 122.76 FEET TO THE POINT OF BEGINNING;

THENCE LEAVING SAID NORTH ROW LINE OF PRIMARY STATE HIGHWAY NUMBER 3, NORTH 71°22'40" EAST A DISTANCE OF 43.59 FEET;

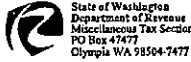
THENCE NORTH 78°38'33" EAST A DISTANCE OF 20.16 FEET;

THENCE SOUTH 15°35'41" EAST A DISTANCE OF 6.22 FEET TO THE SAID NORTH ROW LINE OF PRIMARY STATE HIGHWAY NUMBER 3 (BRIDGE STREET);

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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 in the second degree is a class C felony which is punishable by confinement in a state correctional institution for a maximum term of five years, or by a fine in an amount fixed by the court of not more than \$10,000, or by both such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)).

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) Chad Laird certify that the Statutory Warranty Deed (type of instrument), dated 03/28/2022, was delivered to me in escrow by Community Bank (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: City road project

Signature: [Signature] Firm Name: Alliance Title

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 360-704-5905 to see if this transfer is taxable). If grantor (seller) was on title as co-signer 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.

Grantor's Signature _____ Date _____ Grantee's Signature _____ Date _____
Grantor's Name (print) _____ 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) _____

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