

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

Only for sales in a single location code on or after January 1, 2023.
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 Pamela Ausman, Trustee of the Pamela Ausman Trust

Mailing address 3800 NE 154th Ave

City/state/zip Vancouver, WA 98682

Phone (including area code) _____

2 Buyer/Grantee

Name Brit Ausman and Debra Ausman, husband and wife

Mailing address 38566 Hwy 129

City/state/zip Asotin, WA 99402

Phone (including area code) 509-751-6336

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

Name _____

Mailing address _____

City/state/zip _____

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
<u>See Attached</u>	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

4 Street address of property

This property is located in Asotin County (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

5 83 - Agriculture classified under current use chapt

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.

Dail Walker Deputy assessor signature 3/30/23 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] Signature [Signature]
Print name Brit Ausman Print name Debra Ausman

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption.

WAC number (section/subsection) 458-61A-217

Reason for exemption _____

Re-Record to correct legal descriptions, Excise Tax No. 54346,
Recording No. 372795

Type of document Quitclaim Deed

Date of document 7/12/2021

Gross selling price	<u>0.00</u>
*Personal property (deduct)	<u>0.00</u>
Exemption claimed (deduct)	<u>0.00</u>
Taxable selling price	<u>0.00</u>
Excise tax: state	
Less than \$525,000.01 at 1.1%	<u>0.00</u>
From \$525,000.01 to \$1,525,000 at 1.28%	<u>0.00</u>
From \$1,525,000.01 to \$3,025,000 at 2.75%	<u>0.00</u>
Above \$3,025,000 at 3%	<u>0.00</u>
Agricultural and timberland at 1.28%	<u>0.00</u>
Total excise tax: state	<u>0.00</u>
0.0025 Local	<u>0.00</u>
*Delinquent interest: state	<u>0.00</u>
Local	<u>0.00</u>
*Delinquent penalty	<u>0.00</u>
Subtotal	<u>0.00</u>
*State technology fee	<u>5.00</u>
Affidavit processing fee	<u>5.00</u>
Total due	<u>10.00</u>

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 agent [Signature]
Name (print) Tamie Morehouse, Agent
Date & city of signing 3/6/2023, Spokane

Signature of grantee or agent [Signature]
Name (print) Tamie Morehouse, Agent
Date & city of signing 3/6/2023, Spokane

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)).

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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) Tarnie Morehouse certify that the Quit Claim Deed (type of instrument), dated 07/12/2021, was delivered to me in escrow by Pamela Ausman Trust (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 See Attached

[Signature]
 Signature

Brack Law Firm
 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 360-704-5905 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.

 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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EXHIBIT "A"

The 2022 REETA was used, as this process was started back in September of 2022 and took time for the clients to resolve matters and then execute and return the documents to our office.

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EXHIBIT "A"

<u>Tax Parcel No.</u>	<u>Assessed Value</u>
1. 2-007-45-003-3200-0000	\$2,600.00
2. 2-007-45-003-3000-0000	\$6,480.00
3. 3-007-45-003-3000-0000	\$420.00
4. 1-056-00-096-0154-0000	\$65,000.00
5. 1-056-00-096-0155-0000	\$65,130.00
6. 1-056-00-096-0156-0000	\$65,000.00
7. 3-007-45-004-1400-0000	\$2,268.0
8. 2-007-45-004-3800-0000	\$2,740.00
9. 3-007-45-004-7800-0000	\$4350.0
10. 3-007-45-004-8000-0000	\$11,990.00
11. 3-007-45-004-1700-0000	\$6,50.00
12. 3-008-45-033-5000-0000	\$13,750.00
13. 2-008-45-033-5000-0000	\$6,520.00
14. 2-008-45-034-2220-0000	\$330.00
15. 3-007-45-005-2800-0000	\$5,010.00
16. 3-007-45-006-1500-0000	\$5,310.00
17. 2-008-45-024-4000-0000	\$18,760.00
18. 3-008-45-029-3400-0000	\$2,610.00
19. 3-008-45-029-3300-0000	\$2,610.00
20. 3-008-45-030-3400-0000	\$2,600.00
21. 3-008-45-030-4400-0000	\$2,600.00
22. 3-008-45-031-5000-0000	\$20,810.00
23. 3-008-45-031-6500-0000	\$10,410.00
24. 3-008-45-032-5660-0000	\$830.00
25. 3-008-45-032-6000-0000	\$20,310.00
26. 2-009-46-003-2200-0000	\$310.00
27. 2-009-46-004-8000-0000	\$65,710.00
28. 2-009-46-020-3400-0000	\$14,400.00
29. 2-009-46-020-3800-0000	\$16,420.00
30. 2-009-46-029-4000-0000	\$27,510.00
31. 2-009-46-029-6000-0000	\$41,460.00

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32. 2-009-46-030-2700-0000	\$27,360.00
33. 2-009-46-030-3000-0000	\$58,480.00
34. 2-009-46-031-1000-0000	\$55,830.00
35. 2-009-46-031-2800-0000	\$9,280.00
36. 2-009-46-032-1100-0000	\$12,800.00
37. 2-009-46-032-1200-0000	\$13,520.00
38. 2-009-46-032-6000-0000	\$66,470.00
39. 2-009-46-032-1700-0000	\$25,600.00
40. 2-010-46-028-7000-0000	\$22,320.00
41. 2-010-46-030-7000-0000	\$55,040.00
42. 2-010-46-031-8000-0000	\$54,460.00
43. 2-010-46-033-2100-0000	\$150.00
44. 2-010-46-033-5000-0000	\$45,710.00
45. 2-010-46-034-4000-0000	\$25,060.00
46. 2-010-46-034-6000-0000	\$46,720.00
47. 2-010-46-035-3300-0000	\$2,560.00

LEGAL DESCRIPTIONS:

An undivided one-half interest in the following:

Parcel 1

That portion of the West half of the Southwest Quarter of Section 3, Township 7 North, Range 45 East, W.M., Asotin County, Washington, lying North of the East Mountain Road.

Tax Parcel No. 2-007-45-003-3200-0000

Parcel 2

The Northeast Quarter of the Southwest Quarter of Section 3, Township 7 North, Range 45 East, W.M., Asotin County, Washington, EXCEPTING all that part of the Northeast Quarter of the Southwest Quarter of Section 3, Township 7 North, Range 45 East, W.M., lying East of the County Road.

Tax Parcel No 2-007-45-003-3000-0000

Parcel 3

That portion of the North half of the Southeast Quarter of the Southwest Quarter of Section 3, Township 7 North, Range 45 East, W.M., Asotin County, Washington, lying North of East Mountain Road and Northwesterly of Smyth Road.

Tax Parcel No. 3-007-45-003-3000-0000

Parcel 4

That portion of the East half of the Southeast Quarter of Section 4, Township 7 North, Range 45 East, W.M., Asotin County, Washington, lying South of East Mountain Road, more particularly described as follows:

The West 341.33 feet of the East half of the Southeast Quarter of Section 4, Township 7 North, Range 45 East, W.M., lying South of the East Mountain Road, said tract is shown and recorded on a record of survey filed as Instrument No. 239621.

Tax Parcel No. 1-056-00-096-0154-0000

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Parcel 5

That portion of the East half of the Southeast Quarter of Section 4, Township 7 North, Range 45 East, W.M., Asotin County, Washington, lying South of East Mountain Road, more particularly described as follows:

The East 311.00 feet of the West 652.33 feet of the East half of the Southeast Quarter of Section 4, Township 7 North, Range 45 East, W.M., lying South of the East Mountain Road, said tract is shown and recorded on a record of survey filed as Instrument No. 239621.

1-056-00-096-0155-0000

Parcel 6

That portion of the East half of the Southeast Quarter of Section 4, Township 7 North, Range 45 East, W.M., Asotin County, Washington, lying South of East Mountain Road, more particularly described as follows:

The East 294.81 feet of the West 947.14 feet of the East half of the Southeast Quarter of Section 4, Township 7 North, Range 45 East, W.M., lying South of the East Mountain Road, said tract is shown and recorded on a record of survey filed as Instrument No. 239621.

1-056-00-096-0156

Parcel 7

That part of the East half of the Southeast Quarter of Section 4, Township 7 North, Range 45 East, W.M., Asotin County, Washington, lying North of East Mountain Road.

Tax Parcel No. 3-007-45-004-1400-0000

Parcel 8

The North half of the Southwest Quarter and the Northwest Quarter of the Southeast Quarter of Section 4, Township 7 North, Range 45 East, W.M., Asotin County, Washington;

EXCEPT Commencing at the Northeast corner of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 4, Township 7 North, Range 45 E.W.M., which is the point of beginning, thence due East on the North boundary of the Southeast Quarter of the Southwest Quarter of Section 4 a distance of 629 feet to a point; thence deflect left 90°00' a distance of 302 feet to a point; thence deflect left in a Northwesterly direction of 372 feet to a point on a line that is parallel to the North boundary of the Southeast Quarter of the Southwest Quarter of Section 4 and 620 feet due North therefrom; thence due West on a line parallel to the North boundary of the Southeast Quarter of the Southwest Quarter of Section 4 a distance of 328 feet to a point; thence deflect left in a Southwesterly direction to a point on the North line of the Southwest Quarter of the Southwest Quarter of Section 4, 182 feet due West of the point of beginning; thence 182 feet due East on the North line of the Southwest Quarter of the Southwest Quarter to the point of beginning, all being in Section 4, Township 7 North, Range 45 E.W.M.;

ALSO EXCEPTING That part of the Northwest Quarter of the Southwest Quarter of Section 4 of Township 7 North, Range 45 East, W.M., Asotin County, Washington, more particularly described as follows: Beginning at the Southwest corner of said Northwest Quarter of the Southwest Quarter; thence S. 89°36' E. along the South line of said Northwest Quarter of the Southwest Quarter a distance of 1174.71 feet; thence N. 25°28' E., 82.80 feet; thence N. 89°36' W., 1209.52 feet to a point on the West line of said Northwest Quarter of the Southwest Quarter; thence S. 0°36'18" W., along said West line a distance of 75.00 feet to the place of beginning.

Tax Parcel No. 2-007-45-004-3800-0000 & 3-007-45-004-7800-0000

Parcel 9

The Northeast Quarter of the Northeast Quarter (Lot 1); the Northwest Quarter of the Northeast Quarter (Lot 2); the Southeast Quarter of the Northwest Quarter, EXCEPTING the East 789.00 feet of the Southeast Quarter of the Northwest Quarter, all in Section 4, Township 7 North, Range 45 East, W.M., Asotin County, Washington;

TOGETHER WITH all those portions of the Northeast Quarter of the Northwest Quarter (Lot 3), of the Northwest Quarter of the Northwest Quarter (Lot 4), and of the Southwest Quarter of the Northwest Quarter, all lying East of the County Road, commonly known as Coyote Flat Rd.

Tax Parcel No. 3-007-45-004-8000-0000

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Parcel 10

The South half of the Northeast Quarter and East 789.00 feet of the Southeast Quarter of the Northwest Quarter of Section 4, Township 7 North, Range 45 East, W.M., Asotin County, Washington.

Tax Parcel No. 3-007-45-004-1700-0000

Parcel 11

The East half of Section 33, Township 8 North, Range 45 East, W.M., Asotin County, Washington;

Except all that portion of the Northeast Quarter of said Section 33 lying Northwesterly of West Mountain Road;

TOGETHER WITH that portion of the Southeast Quarter of the Southwest Quarter lying Southeasterly of Coyote Flat Road;

EXCEPT West Mountain Rd.

Tax Parcel No. 3-008-45-033-5000-0000 & 2-008-45-033-5000-0000

Parcel 12

That portion of the Northwest Quarter of Section 34, Township 8 North, Range 45 East, W.M., Asotin County, Washington, described as follows:

Beginning at the Northwest corner of said Section 34, Township 8 North, Range 45 East, W.M., Asotin County, Washington, run South along the West line of said Section 479 feet to a point; thence deflect left $145^{\circ}20'$ a distance of 569.60 feet to a point on the North line of said Section 34; thence deflect left $124^{\circ}11'$ a distance of 323.9 feet to the point of beginning;

EXCEPTING THEREFROM the North 40 feet of Section 34, Township 8 North, Range 45 East, W.M., conveyed to Asotin County "for the purpose of a public road forever" by deed dated August 1, 1959, recorded in Book 56 of Deeds, Page 356;

Tax Parcel No. 2-008-45-034-2220-0000

Parcel 13

That Northwest Quarter of Section 5, Township 7 North, Range 45 East, W.M., Asotin County, Washington, lying West of the County Road known as West Mountain Road.

Tax Parcel No. 3-007-45-005-2800-0000

Parcel 14

The East half of the Northeast Quarter of Section 6, Township 7 North, Range 45 East, W.M., Asotin County, Washington.

Tax Parcel No. 3-007-45-006-1500-0000

Parcel 15

The Southeast Quarter of Section 24, Township 8 North, Range 45 East, W.M., Asotin County, Washington; EXCEPTING THEREFROM All that portion of the Northwest Quarter of the Southeast Quarter of Section 24 lying and being Southerly of the now existing traveled Primary State Highway No. 3 and Northerly of a line drawn parallel with and 50 feet distant Southerly when measured at right angles, from the center line survey of Primary State Highway No. 3, Rocky Hollow to Anatone. LESS public road

Tax Parcel No. 2-008-45-024-4000-0000

Parcel 16

The Southeast Quarter of the Southwest Quarter of Section 29, Township 8 North, Range 45 East, W.M., Asotin County, Washington; EXCEPT the following described tract: Beginning at the Northwest corner of said Southeast Quarter of Southwest Quarter of said Section 29; thence East 152 feet; thence South 27.5° West 329 feet to the West line of said forty; and thence North 292 feet to the place of beginning.

Tax Parcel No. 3-008-45-029-3400-0000

Parcel 17

The Southwest Quarter of the Southwest Quarter of Section 29, Township 8 North, Range 45 East, W.M., Asotin County, Washington.
Tax Parcel No. 3-008-45-029-3300-0000

Parcel 18

The Southeast Quarter of the Southwest Quarter of Section 30, Township 8 North, Range 45 East, W.M., Asotin County, Washington.
Tax Parcel No. 3-008-45-030-3400-0000

Parcel 19

The Southeast Quarter of the Southeast Quarter of Section 30, Township 8 North, Range 45 East, W.M., Asotin County, Washington.
Tax Parcel No. 3-008-45-030-4400-0000

Parcel 20

The East half of Section 31, Township 8 North, Range 45 East, W.M., Asotin County, Washington.
Tax Parcel No. 3-008-45-031-5000-0000

Parcel 21

The East half of the West half of Section 31, Township 8 North, Range 45 East, W.M., Asotin County, Washington.
Tax Parcel No. 3-008-45-031-6500-0000

Parcel 22

That part of the Southwest Quarter of the Northeast Quarter and that part of the West half of the Southeast Quarter lying Southerly of Bennett Ridge Rd and Westerly of West Mountain Road in Section 32, Township 8 North, Range 45 East, W.M., Asotin County, Washington.
Tax Parcel No. 3-008-45-032-5660-0000

Parcel 23

That portion of the West half of Section 32, Township 8 North, Range 45 East, W.M., Asotin County, Washington lying West of West Mountain Road; EXCEPT West Mountain Road; AND EXCEPT all that portion of the Southeast Quarter of the Northeast Quarter lying Northeasterly of Bennett Ridge Road.
Parcel No. 3-008-45-032-6000-0000

Parcel 24

That part of Government Lot 4 of Section 3, Township 9 North, Range 46 East, W.M., Asotin County, Washington, more particularly described as follows: Beginning at the Northwest corner of said Lot 4, thence Southerly along the West line of said Lot 4, 411.70 feet; thence North 86°43' East, 116.38 feet; thence North 64°30' East, 911.65 feet to a point on the North line of said Lot 4; thence Westerly along said North line 928.70 feet to the place of beginning.
Tax Parcel No. 2-009-46-003-2200-0000

Parcel 25

The North half of Section 4, Township 9 North, Range 46 East, W.M., Asotin County, Washington, EXCEPTING therefrom that part of the East half of the Northwest Quarter and of the Northwest Quarter of the Northeast Quarter of said Section 4, more particularly described as follows: Beginning at the Northeast corner of the East half of the Northwest Quarter of said Section 4; thence South 89°14' East along North line of said Section 4, a distance of 133.40 feet; thence South 6°06' West, 108.86 feet; thence South 27°00' West, 1901.21 feet; thence North 64°33' West, 546.49 feet; thence North 14°08' East, 1629.71 feet to a point on the North line of said Section 4; thence South 89°14' East along said North line 836.90 feet to the place of beginning, containing 31.07 acres.

ALSO EXCEPTING THEREFROM that part of the Northeast Quarter of Section 4 of Township 9 North, Range 46 East, W.M., Asotin County, Washington, more particularly described as follows: Commencing at the Northeast corner of said Northeast Quarter; thence Southerly along the East line of said Northeast Quarter 411.70 feet to the true place of beginning; thence continue Southerly along said East line 2,228.30 feet to the Southeast corner of said Northeast Quarter;

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thence Westerly along the South line of said Northeast Quarter 2,442.88 feet; thence North 43°57' East, 709.47 feet; thence North 61°07' East, 413.32 feet; thence North 46°56' East, 96.27 feet; thence North 35°19' East, 779.71 feet; thence North 41°56' East, 756.89 feet; thence North 64°30' East, 207.55 feet; thence North 72°33' East, 87.28 feet; thence North 81°52' East, 131.81 feet; thence North 86°43' East, 215.07 feet to the true place of beginning.

ALSO EXCEPTING THEREFROM that part of the Northwest Quarter of the Northeast Quarter of Section 4 of Township 9 North, Range 46 East, W.M., Asotin County, Washington more particularly described as follows: Commencing at the Southwest corner of said Southwest Quarter of the Southeast Quarter; thence South 89°14' East along the South line of said Section 33 a distance of 133.40 feet to the true point of beginning; thence South 6°06' West, 108.86 feet; thence South 80°10' East, 237.91 feet; thence North 17°10' East, 186.48 feet; thence South 88°38' East, 360.48 feet more or less to a point on the centerline of S.R.129; thence North 18°56' East along said centerline a distance of 67.20 feet; thence North 87°21' West, 457.76 feet; thence North 59°54' West, 152.21 feet; thence South 33°05' West, 113.27 feet; thence South 6°06' West, 87.35 feet to the place of beginning, containing 2.15 acres, EXCEPTING therefrom all portions lying in the right-of-way of S.R. 129.

Parcel No. 2-009-46-004-8000-0000

Parcel 26

The Southeast Quarter of the Southwest Quarter of Section 20, Township 9 North, Range 46 East, W.M., Asotin County, Washington.

Tax Parcel No. 2-009-46-020-3400-0000

Parcel 27

The North half of the Southwest Quarter of Section 20, Township 9 North, Range 46 East, W.M., Asotin County, Washington.

Tax Parcel No. 2-009-46-020-3800-0000

Parcel 28

The Southeast Quarter of Section 29, Township 9 North, Range 46 East, W.M., Asotin County, Washington.

Tax Parcel No. 2-009-46-029-4000-0000

Parcel 29

The West half of Section 29, Township 9 North, Range 46 East, W.M., Asotin County, Washington.

Tax Parcel No. 2-009-46-029-6000-0000

Parcel 30

The South Half of the Northwest Quarter of Section 30, Township 9 North, Range 46 East, W.M., Asotin County, Washington.

Tax Parcel No. 2-009-46-030-2700-0000

Parcel 31

The Southwest Quarter of Section 30, Township 9 North, Range 46 East, W.M., Asotin County, Washington.

Tax Parcel No. 2-009-46-030-3000-0000

Parcel 32

The Northeast Quarter of Section 31, Township 9 North, Range 46 East, W.M., Asotin County, Washington.

Tax Parcel No. 2-009-46-031-1000-0000

Parcel 33

That part of Government Lot 1 and of the Northeast Quarter of the Northwest Quarter of Section 31, Township 9 North, Range 46 East, W.M., Asotin County, Washington, described as follows: Commencing at a point on the South line of the Northeast Quarter of the Northwest Quarter of Section 31, 330 feet East of the Southwest corner of said forty acres, which point is 30 feet west of the channel of the creek running through said forty acres; thence Northwesterly parallel with and 30 feet Westerly from said creek for 250 feet; thence Northerly to the line of rimrock running through the Northwest Quarter of said Section 31; thence Northwesterly along said

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rimrock to the North line of Lot 1 of said Section 31; thence East to the Northeast corner of the Northeast Quarter of the Northwest Quarter of said Section 31; thence South to the Southeast corner of said forty acres; thence West to the place of beginning.

Tax Parcel No. 2-009-46-031-2800-0000

Parcel 34

The Northeast Quarter of the Northeast Quarter of Section 32, Township 9 North, Range 46 East, W.M., Asotin County, Washington.

Tax Parcel No. 2-009-46-032-1100-0000

Parcel 35

The Northwest Quarter of the Northeast Quarter of Section 32, Township 9 North, Range 46 East, W.M., Asotin County, Washington.

Tax Parcel No. 2-009-46-032-1200-0000

Parcel 36

The West half of Section 32, Township 9 North, Range 46 East, W.M., Asotin County, Washington; EXCEPTING THEREFROM that portion thereof conveyed to State of Washington by deed recorded November 3, 1950, as Instrument No. 44522 described as follows: All that portion of the Southeast Quarter of the Southwest Quarter of Section 32 described as follows: Beginning at a point opposite Highway Engineer's Station 671+23.2 and 35 feet Westerly, when measured at right angles from the centerline of Primary State Highway No. 3, Asotin to Anatone; thence North 88°04' West 129.5 feet; thence North 6°31' West 305.0 feet; thence North 0°01' West 297.0 feet; thence North 89°59' East 164.0 feet to the West right of way line of said highway; thence South 0°01' East 604.4 feet, more or less, to the point of beginning.

FURTHER EXCEPTING That part of the West Half of Section 32 of Township 9 North, Range 46 East, Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the Northwest corner of said Section 32; thence South 34°21' East., 998.84 feet to the True Place of beginning; thence South 4°11' East., 620.43 feet; thence South 5°21' West, 754.38 feet; thence South 12°07' East., 165.14 feet; thence South 21°27' East., 329.50 feet; thence South 44°55' East., 260.73 feet; thence South 61°37' East., 145.35 feet; thence South 11°53' East, 623.91 feet; thence South 4°00' East, 1,055.00 feet; thence South.41°09' East, 421.17 feet; thence South 11°22' East, 515.66 feet to a point on the South line of said Section 32; thence East along said South line 938.92 feet to a point 129.50 feet Westerly of the West right-of-way line of S.R. 129; thence North 6°31' West, 305.00 feet; thence North 0°01' West, 297.00 feet; thence North 89°59' East, 164.00 feet to a point on the West right-of-way line of S.R. 129; thence North 0°01' West, along said right-of-way line 246.42 feet; thence South 88°48' West, 392.36 feet; thence North 32°20' West, 256.44 feet; thence North 29°20' West, 109.39 feet; thence North 5°03' West, 1532.80 feet; thence North 1°02' East, 2,295.11 feet; thence South 74°25' West, 1468.47 feet to the True Place of Beginning, containing 125.87 acres.

Tax Parcel No. 2-009-46-032-6000-0000

Parcel 37

The South half of the Northeast Quarter of Section 32, Township 9 North, Range 46 East, W.M., Asotin County, Washington

Tax Parcel No. 2-009-46-032-1700-0000

Parcel 38

The South half of Section 28, Township 10 North, Range 46 East, W.M., Asotin County, Washington, EXCEPT THEREFROM that part of the South half, more particularly described as follows: Commencing at the West Quarter corner of Section 28; thence Easterly along the North line of the South half of said Section 28 a distance of 787.44 feet to the True Place of beginning; thence South 25°47' East, 265.44 feet; thence South 15°23' East, 135.60 feet; thence South 34°24' East, 371.44 feet; thence South 11°35' East, 365.99 feet; thence South 27°32' East 395.80 feet; thence North 65°21' East, 64.80 feet; thence North 10°44' West, 382.57 feet; thence North 20°13' East, 301.12 feet; thence North 35°50' East, 200.15 feet; thence North 82°11' East 131.03 feet; thence South 68°39' East, 210.73 feet; thence South 54°23' East, 249.53 feet; thence South 67°17' East, 207.70 feet; thence South 7°50' East 113.42 feet; thence South 73°05' East, 404.68 feet; thence South 21°41' East, 256.29 feet; thence South 47°51' East, 128.49 feet; thence North 86°30' East, 110.84 feet; thence North 35°15' East, 145.10 feet; thence North 32°07' East, 396.21 feet; thence North 39°51' East, 118.17 feet; thence North 45°18' East, 75.82 feet; thence

North 61°00' East 43.05 feet; thence South 86°11' East, 83.32 feet; thence South 64°06' East 99.44 feet; thence South 43°10' East, 35.03 feet; thence South 31°04' East, 449.37 feet; thence South 5°59' East, 444.94 feet; thence South 9°52' East, 469.06 feet; thence South 61°47' East, 179.11 feet; thence North 43°46' East, 443.83 feet; thence North 28°59' East, 223.34 feet; thence North 3°10' East, 394.58 feet; thence North 33°24' East, 373.40 feet; thence South 68°41' East, 106.68 feet to a point on the centerline of SR 129; thence Southerly along said centerline to a point on the South line of said Section 28; thence Easterly along said South line 1093.00 feet, more or less, to the Southeast corner of said Section 28; thence Northerly along the East line of said Section 28, a distance of 2,669.87 feet, more or less, to the East Quarter corner of said Section 28; thence Westerly along the North line of the South half of said Section 28 a distance of 4,652.99 feet, more or less, to the True Place of Beginning;

AND EXCEPTING THEREFROM that part of the Southwest Quarter of Section 28, Township 10 North, Range 46 East, W.M., more particularly described as follows: Beginning at the Northwest corner of said Southwest Quarter; thence Easterly along the North line of said Southwest Quarter 787.44 feet; thence South 25°47' East, 265.44 feet; thence South 15°23' East, 135.60 feet; thence South 34°24' East, 371.44 feet; thence South 11°35' East, 365.99 feet; thence South 27°32' East, 395.80 feet; thence South 25°51' East, 1,464.04 feet to a point on the South line of said Southwest Quarter; thence West along said South line 2,080.35 feet to the Southwest corner of said Southwest Quarter; thence Northerly along the West line of said Southwest Quarter 2,680.79 feet, more or less, to the place of beginning.

Tax Parcel No. 2-010-46-028-7000-0000

Parcel 39

The South half and the Southeast Quarter of the Northeast Quarter of Section 30, Township 10 North, Range 46 East, W.M., Asotin County, Washington, EXCEPTING THEREFROM all that portion deeded to Stephen H. Heitstuman on March 30, 1993 as Instrument No. 201008, described as follows: Beginning at the East Quarter corner of said Section 30; thence Northerly along the East line of said Section 30, 1,366.35 feet more or less to the Northeast corner of the Southeast Quarter of the Northeast Quarter of said Section 30; thence Westerly along the North line of said Southeast Quarter of the Northeast Quarter 1,326.93 feet more or less to the Northwest corner of said Southeast Quarter of the Northeast Quarter; thence South 785.00 feet; thence North 79°36' West, 100.00 feet; thence South 74°17' West, 200.00 feet; thence South 41°00' West, 701.00 feet; thence North 36°08' West, 962.00 feet; thence North 70°08' West, 200.00 feet; thence South 79°52' West, 200.00 feet; thence South 47°07' West, 1303.00 feet more or less to a point on the North line of the Southwest Quarter of said Section 30; thence Westerly along said North line 1,320.00 feet more or less to the Northwest corner of said Southwest Quarter; thence Southerly along the West line of said Southwest Quarter 2640.00 feet more or less to the Southwest corner of said Southwest Quarter; thence Easterly along the South line of said Southwest Quarter 1,225.59 feet; thence North 0°52' West, 342.08; thence North 21°02' East, 633.24 feet; thence North 50°16' East 319.56 feet; thence North 66°33' East, 863.59 feet; thence North 48°40' East, 1,578.74 feet; thence North 54° 16' East, 325.27 feet; thence South 85°53' East, 1067.69 feet; thence South 30°37' East, 621.03 feet to a point on the West line of said Section 30; thence South 0°59'32" West along said West line 258.57 feet; thence South 48°41' West, 326.39 feet; thence South 17° 19' West, 184.57 feet; thence South 33°39' East, 252.51 feet; thence South 37°39' West, 509.57; thence South 12°59' West, 44.67 feet; thence South 74°03' East, 479.47 feet to a point on the West line of said Section 30; thence South 0°59'32" West along said West line 364.26 feet; thence South 16°57' West, 139.09 feet; thence South 12°01' East, 169.87 feet to the Southeast corner of said Section 30; thence North 0° 59'32" East along the East line of said Section 30, 2,701.01 feet more or less to the Place of Beginning.

Tax Parcel No. 2-010-46-030-7000-0000

Parcel 40

Lots 1 and 2 and the East half of the Northwest Quarter and the Northeast Quarter of Section 31, Township 10 North, Range 46 East, W.M. Asotin County, Washington, EXCEPTING THEREFROM that portion deeded to Stephen H. Heitstuman on March 30, 1993 as Instrument No. 201008, described as follows: That part of the North half more particularly described as follows; Commencing at the East Quarter corner of said Section 31; thence West along the South line of said North half 2,345.76 feet to the True Place of Beginning; thence North 22°17' West, 27.63 feet; thence North 45°26' West, 705.06 feet; thence North 24°39' West 388.77 feet; thence North 28°00' East, 202.71 feet; thence North 47°09' East, 304.39 feet; thence North 33°50' West, 221.07 feet; thence North 72°45' West, 1,226.99 feet; thence North 0°52' West, 796.71

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feet to a point on the North line of said Section 31; thence Westerly along said North line 1,225.59 feet to the Northwest corner of said Section 31; thence Southerly along the West line of said Section 31 2,604.17 feet, more or less, to the West Quarter corner of said Section 31; thence Easterly along the South line of the North half of said Section 31, 2,934.24 feet, more or less, to the True Point of Beginning.

Tax Parcel No. 2-010-46-031-8000-0000

Parcel 41

That part of the Northeast Quarter of the Northwest Quarter of Section 33, Township 10 North, Range 46 East, W.M., Asotin County, Washington, more particularly described as follows: Beginning at the Northeast corner of said Northeast Quarter of the Northwest Quarter; thence Southerly along the East line of said Northeast Quarter of the Northwest Quarter 318.36 feet; thence North 61°30' West, 703.11 feet to a point on the North line of said Northeast Quarter of the Northwest Quarter; thence Easterly along said North line 624.34 feet to the place of beginning.

Tax Parcel No. 2-010-46-033-2100

Parcel 42

The East half of the Southeast, Southwest Quarter of the Southeast Quarter, and the East half of the Northeast Quarter, all lying East of the County Road; and that portion of the Northwest Quarter of the Northeast Quarter lying Northeasterly of the road; all in Section 33, Township 10 North, Range 46 East, W.M., Asotin County, Washington, EXCEPTING THEREFROM that portion deeded to Stephen H. Heistuman on March 30, 1993 as Instrument No. 201008, as follows: That part of the East half more particularly described as follows: Commencing at the Southeast corner of said Section 33; thence Northerly along the East line of said Section 33, 2,729.33 feet to the True place of Beginning; thence North 73°06' West, 127.92 feet; thence South 31°05' West, 448.83 feet; thence South 23°23' West 257.40 feet; thence North 75°49' West, 184.13 feet; thence North 2°58' East, 330.68 feet; thence North 18°49' East, 487.49 feet; thence North 31°23', East 456.41 feet; thence North 23°36' West, 837.88 feet; thence South 84°51' West, 752.56 feet to a point on the centerline of SR 129; thence Northerly along said centerline to a point on the North line of the North line of said Section 33; thence Easterly along said North line 1,093.00 feet more or less to the Northeast corner of said Section 33; thence Southerly along the East Line of said Section 33, 2,610.49 feet more or less to the True Place of Beginning;

Tax Parcel No. 2-010-46-033-5000-0000

Parcel 43

The Southeast Quarter of Section 34, Township 10 North, Range 46 East, W.M., Asotin County, Washington, EXCEPTING THEREFROM that portion deed to Watson Farms, Inc. a Washington Corporation on January 27, 1993 as Instrument No. 199899 as follows: That part of the East half of the Southeast Quarter of Section 34 more particularly described below: Commencing at the Southeast corner of said Section 34; thence Northerly along the East line of said Section 34 a distance of 753.50 feet to the True Place of Beginning; thence continue Northerly along said West line a distance of 1,232.23 feet; thence South 42° West, 780.99 feet; thence South 15°54' East, 342.65 feet; thence South 30°01' East, 247.36 feet; thence North 80°12' East, 169.10 feet; thence South 43°12' East, 171.70 feet to the True Place of Beginning;

ALSO EXCEPTING THEREFROM that portion deeded to Stephen H. Heistuman on March 30, 1993 as Instrument No. 201008 described as follows: The North half of the Northwest Quarter; Northwest Quarter of the Northeast Quarter; that part of Section 34 described as follows: Commencing at the Southwest corner of said Section 34; thence Northerly along the West line of said Section 34, 2,729.23 feet to the True Place of Beginning ; thence South 73°06' East, 107.35 feet; thence South 19°13' East, 350.65 feet; thence South 13°47' East, 424.12 feet; thence South 75°38' East, 155.01 feet; thence North 31°12' East, 452.89 feet; thence North 42°36' East, 519.14 feet; thence South 79°21' East, 1,379.81 feet; thence South 43°39' East, 486.77 feet; thence North 77°32' East, 304.14 feet; thence South 32°49' East, 579.77 feet; thence South 54°14' East, 229.55 feet; thence North 79°23' East, 257.73 feet; thence North 61°05' East, 312.38 feet; thence South 85°03' East, 611.74 feet; thence South 15°54' East, 359.03 feet thence North 40°42' East, 780.99 feet to a point on the East line of said Section 34; thence Northerly along the East line of said Section 34, 705.36 feet more or less to the East Quarter corner of said Section 34; thence Westerly along the North line of said South half of said Section 34, 2,647.87 feet more or less to the Southeast corner of the Northwest Quarter of said Section 34; thence Northerly along the East line of said Northwest Quarter, 1,340.17 feet to the Northeast corner of

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the South half of the Northwest Quarter of said Section 34; thence Westerly along the North line of said South half of the Northwest Quarter, 2,635.02 feet more or less to appoint on the West line of said Section 34; thence Southerly along said West line 1,275.56 feet more or less to the True Place of Beginning.

Tax Parcel No. 2-010-46-034-4000-0000

Parcel 44

The Southwest Quarter of Section 34, Township 10 North, Range 46 East, W.M., Asotin County, Washington, EXCEPTING THEREFROM that portion deeded to Stephen H. Heistuman on March 30, 1993 as Instrument No. 201008 described as follows: The North half of the Northwest Quarter; Northwest Quarter of the Northeast Quarter; that part of Section 34 described as follows: Commencing at the Southwest corner of said Section 34; thence Northerly along the West line of said Section 34, 2,729.23 feet to the True Place of Beginning ; thence South 73°06' East, 107.35 feet; thence South 19°13' East, 350.65 feet; thence South 13°47' East, 424.12 feet; thence South 75°38' East, 155.01 feet; thence North 31°12' East, 452.89 feet; thence North 42°36' East, 519.14 feet; thence South 79°21' East, 1,379.81 feet; thence South 43°39' East, 486.77 feet; thence North 77°32' East, 304.14 feet; thence South 32°49' East, 579.77 feet; thence South 54°14' East, 229.55 feet; thence North 79°23' East, 257.73 feet; thence North 61°05' East, 312.38 feet; thence South 85°03' East, 611.74 feet; thence South 15°54' East, 359.03 feet thence North 40°42' East, 780.99 feet to a point on the East line of said Section 34; thence Northerly along the East line of said Section 34, 705.36 feet more or less to the East Quarter corner of said Section 34; thence Westerly along the North line of said South half of said Section 34, 2,647.87 feet more or less to the Southeast corner of the Northwest Quarter of said Section 34; thence Northerly along the East line of said Northwest Quarter, 1,340.17 feet to the Northeast corner of the South half of the Northwest Quarter of said Section 34; thence Westerly along the North line of said South half of the Northwest Quarter, 2,635.02 feet more or less to appoint on the West line of said Section 34; thence Southerly along said West line 1,275.56 feet more or less to the True Place of Beginning.

Tax Parcel No. 2-010-46-034-6000-0000

Parcel 45

The Southwest Quarter of the Southwest Quarter of Section 35, Township 10 North, Range 46, East, W.M., Asotin County, Washington; EXCEPTING THEREFROM that portion deeded to Watson Farms, Inc., a Washington corporation on January 27, 1993 as Instrument No. 199899, described as follows: That part of the Southwest Quarter of the Southwest Quarter of Section 35: Commencing at the Southwest corner of said Section 35; thence Northerly along the West line of said Section a distance of 753.50 feet to the True Place of Beginning; thence continue Northerly along said West line a distance of 592.04 feet to the Northwest corner of said Southwest Quarter of the Southwest Quarter; thence Easterly along the North line of said Southwest Quarter of the Southwest Quarter a distance of 1320 feet more or less to the Northeast corner of said Southwest Quarter of the Southwest Quarter; thence Southerly along the East line of said Southwest Quarter of the Southwest Quarter a distance of 1345.54 feet more or less to the Southeast corner of said Southwest Quarter of the Southwest Quarter; thence Westerly along the South line of said Southwest Quarter of the Southwest Quarter a distance of 477.83 feet; thence North 5°37' East, 29.18 feet; thence North 49°28' West, 330.32 feet; thence North 34°17' West, 209.55 feet; thence North 54°28' West, 579.22 feet to the True Place of Beginning.

Tax Parcel No. 2-010-46-035-3300-0000