

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 Brit M. Ausman, a married man, as his sole & separate property, as to an undivided 60% interest & Lynette M. Ausman, an unmarried woman, as to an undivided 40% interest.
Mailing address _____
City/state/zip 28566 Hwy 129, Asotin, WA 99402
Phone (including area code) 509-751-6336

2 Buyer/Grantee

Name C & M Land LLC, a Washington Limited Liability Company
Mailing address 28566 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.

Paul Waller 3-30-23
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.

XB **(3) NEW OWNER(S) SIGNATURE**

Signature _____ Signature _____
Print name Brit Ausman, Manager Print name _____

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

Signature of grantor or agent _____
Name (print) Tamie Morehouse, Agent
Date & city of signing 3/8/2023, Spokane

Signature of grantee or agent _____
Name (print) Tamie Morehouse, Agent
Date & city of signing 3/12/2023, Spokane

0.200

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
*SEE INSTRUCTIONS

Type of document	<u>Statutory Warranty Deed</u>
Date of document	<u>3/8/2023</u>
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>

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 Brit M. Ausman & Lynette M. Ausman (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] Firm Name Brook Law Firm

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)

55954

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.

55954

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	\$2,268.00
8. 2-007-45-004-3800-0000	\$2,740.00
9. 3-007-45-004-7800-0000	\$4,350.00
10. 3-007-45-004-8000-0000	\$11,990.00
11. 3-007-45-004-1700-0000	\$6,500.00
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

Legal Description:

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.

1-056-00-096-0156-0000

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, in Section 4, Township 7 North, Range 45 East, W.M.

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