

**REAL ESTATE EXCISE TAX AFFIDAVIT**  
CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

**THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED**  
Only for sales in a single location code on or after January 1, 2020.

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

PLEASE TYPE OR PRINT

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

<b>1</b> SELLER GRANTOR	Name <u>4-O Land &amp; Livestock, LLC</u>	<b>2</b> BUYER GRANTEE	Name <u>Michael Lee Odom</u>
	% <u>Silvercrrk Financial</u>		<u>5950 Grande Ronde River Rd.</u>
	Mailing Address <u>175 Hwy 82</u>		Mailing Address _____
	City/State/Zip <u>Lostine OR 97857</u>		City/State/Zip <u>Anatone WA 99401</u>
	Phone No. (including area code) <u>(509) 256-3377</u>		Phone No. (including area code) <u>(509) 295-7003</u>
<b>3</b>	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property	List assessed value(s)
Name _____		<u>1-056-00-050-0000-0000</u> <input type="checkbox"/>	<u>105420</u> 0.00
Mailing Address _____		<input type="checkbox"/>	0.00
City/State/Zip _____		<input type="checkbox"/>	0.00
Phone No. (including area code) _____		<input type="checkbox"/>	0.00

Street address of property: 5950 Grande Ronde River Rd. Anatone WA 99401

This property is located in Asotin 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 more space is needed, you may attach a separate sheet to each page of the affidavit)

**5** Select Land Use Code(s):  
11 - Household, single family units  
enter any additional codes: \_\_\_\_\_  
(See back of last page for instructions) YES NO

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?  YES  NO

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

**6** YES NO

Is this property designated as forest land per chapter 84.33 RCW?  YES  NO

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW?  YES  NO

Is this property receiving special valuation as historical property per chapter 84.26 RCW?  YES  NO

If any answers are yes, complete as instructed below.  
**(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S):** To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.103). 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 6/22/20  
DEPUTY ASSESSOR DATE

**(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S):** To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

**(3) NEW OWNER(S) SIGNATURE**  
Michael Lee Odom  
PRINT NAME

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

If claiming an exemption, list WAC number and reason for exemption:  
WAC No. (Section/Subsection) 458-61A-201 (b)(1)  
Reason for exemption \_\_\_\_\_  
Gift \_\_\_\_\_

Type of Document Gift Deed  
Date of Document 6/17/2020

Gross Selling Price \$	0.00
Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	0.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	0.00
From \$500,000.01 to \$1,500,000 at 1.28% \$	0.00
From \$1,500,000.01 to \$3,000,000 at 2.75% \$	0.00
Above \$3,000,000 at 3.0% \$	0.00
Agricultural and timberland at 1.28% \$	0.00
Total Excise Tax: State \$	0.00
<u>0.0025</u> 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

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

Signature of Grantor or Grantor's Agent Milton W. Odom Signature of Grantee or Grantee's Agent Michael Lee Odom  
Name (print) Milton W. Odom Name (print) Michael Lee Odom  
Date & city of signing June 17, 2020 Lewiston ID Date & city of signing Lewiston ID June 18, 2020

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)).

Coop; Wagner ch# 09458

ASOTIN COUNTY TREASURER

053225

**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:** 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) \_\_\_\_\_ certify that the \_\_\_\_\_  
 (type of instrument), dated \_\_\_\_\_, was delivered to me in escrow by \_\_\_\_\_  
 (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 \_\_\_\_\_

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 \$ \_\_\_\_\_ 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) 534-1503 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.

Michael W Odom 6/17/18  
 Grantor's Signature Date

Michael Lee Odom 6/18/20  
 Grantee's Signature Date

4-O Land & Livestock, LLC  
 Grantor's Name (print)

Michael Lee Odom  
 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

SITUATE IN THE COUNTY OF ASOTIN, STATE OF IDAHO, TO-WIT:

**TOWNSHIP 6 NORTH, RANGE 44 EAST OF THE WILLAMETTE MERIDIAN**

**Section 4:** Lot 4 on the Record of Survey recorded on February 12, 2007 as Instrument No. 296937 official records of Asotin County, Washington, more particularly described as follows: That part of the Northwest Quarter of Section 4, Township 6 North, Range 44 East and the Southwest Quarter of Section 33, Township 7 North, Range 44 East of the Willamette Meridian described as follows: Commencing at the Southeast corner of said Section 33; thence South 88°13'44" West, along the South line of said Section 33, a distance of 5,300.76 feet more or less to the Southwest corner of said Section 33; thence South 89°21'05" East 2,427.15 feet to the Point of Beginning; thence South 78°21'58" West 150.10 feet; thence South 76°54'34" West 54.17 feet; thence along a curve to the right, having a radius of 120 feet and a central angle of 37°17'35", a distance of 78.11 feet; thence North 65°47'51" West 47.99 feet; thence South 50°04'48" West 369.77 feet; thence North 57°45'15" West 169.59 feet; thence South 64°54'28" West 107.83 feet; thence South 89°38'00" West 135.64 feet; thence North 64°33'44" West 82.58 feet; thence North 2°11'05" West 472.52 feet; thence South 81°27'37" East 54.53 feet; thence North 88°56'43" East 679.23 feet; thence South 38°04'22" East 264.80 feet; thence South 17°25'27" East 88.71 feet; thence North 78°25'27" East 145.90 feet; thence North 81°30'30" East 154.44 feet more or less to Northerly right of way of County Road; thence South 54°38'42" West, along said Northerly right of way, 88.50 feet more or less to a point which bears North 81°30'30" East from the Point of Beginning; thence South 81°30'30" West 74.38 feet more or less to The Point of Beginning. Shown Lot 4 of Record of Survey recorded February 12, 2007 as Instrument 296937, Official Records of Asotin County, Washington. TOGETHER WITH an easement for ingress and utilities over, under and across the following described tract: that part of the Northwest Quarter of Section 4, Township 6 North, Range 44 East of the Willamette Meridian and the Southwest Quarter of Section 33, Township 7 north, Range 44 East of the Willamette Meridian described as follows: A 40.00 foot strip being 20.00 feet on each side of the following described centerline and it's extensions thereof. Commencing at the Southeast corner of said Section 33; thence South 88°13'44" West along the South line of said Section 33 a distance of 5300.76 feet more or less to the Southwest corner of said Section 33; thence North 4°10'04" East 1020.40 feet to the Point of Beginning; thence along a curve to the East with a radius point which bears South 35°08'55" West, having a radius of 120.00 feet and a central angle of 11°40'37" a distance of 24.46 feet; thence South 43°10'28" East 628.86 feet; thence along a curve to the left, having a radius of 700.00 feet and a central angle of 27°53'04" a distance of 340.67 feet; thence South 71°03'31" East 145.27 feet; thence South 81°27'37" East 468.44 feet; thence North 88°56'43" East 592.23 feet; thence along a curve to the right having a radius of 150.00 feet and a central angle of 29°19'08" a distance of 76.76 feet; thence continuing along a curve to the right having a radius of 50.00 feet and a central angle of 114°14'48" a distance of 99.70 feet; thence South 52°35'28" West 198.56 feet; thence along a curve to the left having a radius of 28.00 feet and a central angle of 149° 41'40" a distance of 73.15 feet; thence North 84°50'29" East 97.00 feet; thence along a curve to the right having a radius of 140.00 feet and a central angle of 29°21'40" a distance of 71.74 feet; thence South 65°47'51" East 55.90 feet; thence along a curve to the left having a radius of 100.00 feet

Parcel No. 1-056-00-050-0000-0000 4

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and an central angle of 37°17'35" a distance of 65.09 feet; thence North 76°54'34" East 54.43 feet; thence North 78°21'58" East 150.91 feet; thence North 81°30'30" East 114 feet more or less to the Northerly right of way of the County Road (River Road) and the point of Termination. EXCEPTING THEREFROM any portion lying within the boundaries of the County Roads from all the above tracts.

Parcel No.'s: 1-056-00-050-0000-0000; 7-056-00-050-0000-0000