

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 completed.
This form is your receipt when stamped by cashier. *Please type or print.*

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

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

1 Seller/Grantor

Name Gary Lee Polumsky, Personal Representative of the Estate of Ida Maxine Polumsky
Mailing address 15117 N. Custer Ln.
City/state/zip Mead, WA 99021
Phone (including area code) 509.724.8437

2 Buyer/Grantee

Name Polumsky Poverty Flat Farm, LLC
Mailing address 15117 N. Custer Ln.
City/state/zip Mead, WA 99021
Phone (including area code) 509.724.8437

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

Name Polumsky Poverty Flat Farm, LLC
Mailing address 15117 N. Custer Ln.
City/state/zip Mead, WA 99021

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
<u>2 010 45 004 4560 0000</u>	<input type="checkbox"/>	\$ 0.00 <u>1 008,200</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

4 Street address of property 13047 Peola Rd., 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 Exhibit A

5 11 - Household, single family units

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 predominantly used for timber (as classified under RCW 84.84 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215. Yes No
If yes, complete the predominate use calculator (see instructions for section 5).

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 Waller 9-23-21
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.

Gary Lee Polumsky
Signature Signature
Gary Lee Polumsky, for Polumsky Poverty Flat Farm, LLC Print name

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

N/A

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

WAC number (section/subsection) 458-61A-202; 458-61A-212(2)(e)
Reason for exemption (4) (5)

Transfer through devise by Will; and
Transfer where gain or loss on contribution to partnership is not recognized under Section 721 of the Internal Revenue Code of 1986, as amended

Type of document Deed of Personal Representative

Date of document 9/17/2021

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%	0.00
Agricultural and timberland at 1.28%	0.00
Total excise tax: state	0.00
0.0025 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 agent Gary Lee Polumsky
Name (print) Gary Lee Polumsky, Personal Representative
Date & city of signing 9/17/2021, Pullman, WA

Signature of grantee or agent Gary Lee Polumsky
Name (print) Gary Lee Polumsky, for Polumsky Poverty Flat Farm, LLC
Date & city of signing 9/17/2021, Pullman, 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.

IRWIN, AYKLEBUST,
SAVAGE & BROWN
CR# 54871 *

PAID
SEP 24 2021
ASOTIN COUNTY
TREASURER

054573

EXHIBIT A

The following-described real estate, situated in Asotin County, Washington, together with all after acquired title of Grantor, to-wit:

All that part of the West 585 feet of the E $\frac{1}{2}$ SE $\frac{1}{4}$ of Section 4 of Township 10 North, Range 45 East, W.M., Asotin County, Washington, lying South of Peola Road.

ALSO that part of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 3 and of the SE $\frac{1}{4}$ SE $\frac{1}{4}$ of Section 4 of Township 10 North, Range 45 East, W.M. Asotin County, Washington, more particularly described as follows:

BEGINNING at the Southeast corner of said Section 4; thence Westerly along the South line of said Section 4 a distance of 735 feet; thence Northerly 320 feet; thence South 78°10' East 1,560.20 feet to a point on the South line of said Section 3; thence Westerly along said South line a distance of 792.00 feet to the place of beginning.

That part of the NE $\frac{1}{4}$ NE $\frac{1}{4}$ of Section 9 and the NW $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 10 of Township 10 North, Range 45 East, W.M. Asotin County, Washington, more particularly described as follows:

BEGINNING at the Northeast corner of said Section 9; thence Westerly along the North line of said Section 9 a distance of 735 feet; thence South 71°37' East 774.5 feet to a point on the West line of said Section 10; thence South 78°09'30" East 1,348.70 feet to a point on the East line of said NW $\frac{1}{4}$ NW $\frac{1}{4}$; thence Northerly along said East line a distance 521 feet to the Northeast corner of said NW $\frac{1}{4}$ NW $\frac{1}{4}$; thence Westerly along the North line of said NW $\frac{1}{4}$ NW $\frac{1}{4}$ a distance of 1,320 feet to the place of beginning.

SUBJECT TO right-of-way easement to Washington Water Power Company described as follows:

The South Half of the Southeast Quarter of Section 10, Township 10 North, Range 45, East of the Willamette Meridian, providing for three poles and one anchor with guy wire attached and overhead conductors along a line described as follows:

BEGINNING at a point on the East line of Section 10 approximately 926 feet North of the Southeast corner of said Section 10; thence South 82°43' West 1,550 feet; thence North 84°14' West 1,212 feet more or less to the North-South Quarter section Line of Section 10.

This conveyance shall include any and all appurtenances, estates, right, title, interest, tenements, hereditaments, reversions, remainders, easements, rents, issues, profits, rights-of-way and water rights in anywise appertaining to the property herein described, as well as in law as in equity.

54573

FILED

2021 JAN -5 PM 2:49

MCKENZIE A. CAMPBELL
COUNTY CLERK
ASOTIN COUNTY, WA

SUPERIOR COURT OF WASHINGTON FOR ASOTIN COUNTY

IN THE MATTER OF THE ESTATE OF)
IDA MAXINE POLUMSKY,)
)
Deceased.)

NO. 20-4-00103-02
LETTERS TESTAMENTARY

STATE OF WASHINGTON)
)ss.
County of Asotin)

WHEREAS, the Last Will and Testament of Ida Maxine Polumsky, deceased, was, on December 30 2020, duly exhibited, proven, and recorded in our Superior Court; and, whereas, in and by said Will that Gary Lee Polumsky is appointed Personal Representative thereon, and whereas, said Gary Lee Polumsky duly qualified, as such.

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS, that we hereby authorize Gary Lee Polumsky to execute said Will according to law.

WITNESS my hand and the seal of said Court this 5th day of January, 2021.

CLERK OF SAID SUPERIOR COURT

By Nichole Medina
DEPUTY



54572