

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

Only for sales in a single location code on or after April 1, 2022.
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 Lawrence M. Garqes and Mary Ann Garqes, Husband and wife
Mary Ann Garqes Deceased
Mailing address 1545 7th Ave
City/state/zip Clarkston, WA 99403
Phone (including area code) 410-218-5030

2 Buyer/Grantee
Name Lawrence M. Garqes, a windower
Mailing address 1545 7th Ave
City/state/zip Clarkston, WA 99403
Phone (including area code) 410-218-5030

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

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
1-132-00-130-0000-0000	<input checked="" type="checkbox"/>	\$ 285,300
	<input type="checkbox"/>	\$ 0.00
	<input type="checkbox"/>	\$ 0.00

Name _____
Mailing address _____
City/state/zip _____

4 Street address of property 1545 7th Ave
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 Exhibit A

5 11 - Household, single family units

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

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

If claiming an exemption, list WAC number and reason for exemption.
WAC number (section/subsection) 458-61A-202 (6)(i)
Reason for exemption removing deceased spouse from DOT

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

Type of document Lack of Probate
Date of document 1-11-19

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.

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
<u>0.0075</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

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.

PAID
APR 26 2022

(3) NEW OWNER(S) SIGNATURE

Signature _____ Signature _____
Print name _____ Print name _____

ASOTIN COUNTY
TREASURER

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

Signature of grantor or agent Carolyn Chow
Name (print) Carolyn Chbakazian
Date & city of signing 4/22/22 Moon TWP

Signature of grantee or agent Carolyn Chow
Name (print) Carolyn Chbakazian
Date & city of signing 4/22/22 Moon TWP

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.

**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 Lack of Probate Affidavit (type of instrument), dated 04/26/2022 ~~12/11/17~~ was delivered to me in escrow by Lawrence M. Gargas (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 To release the interest of deceased spouse in additional property owned in Asotin County, WA.

Chad Laird
Signature

Alliance Title
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

- 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.
- 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

- There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
- 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.
- 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.
- 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'

That part of the Southeast Quarter of the Southeast Quarter of Section 32, Township 11 North, Range 46 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the Southeast corner of Lot 8, Block "I-1" of Clarkston Heights; thence North 89°11' West along the centerline of 7th Avenue a distance of 25.0 feet to a point; thence South 0°49' West a distance of 25.0 feet to the South line of 7th Avenue and the True Place of Beginning; thence South 89°11' East along the South line of 7th Avenue a distance of 80.0 feet to the beginning of a 20.0 foot radius curve to the right; thence along said curve to the right a distance of 31.42 feet to the end of said curve; thence South 0°49' West a distance of 90.0 feet to a point; thence North 89°11' West a distance of 100.0 feet to a point; thence North 0°49' East a distance of 110.0 feet to the True Place of Beginning.

AND

That part of the Southeast Quarter of the Southeast Quarter of Section 32, Township 11 North, Range 46 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the Southeast corner of Lot 8, Block "I-1" of Clarkston Heights; thence North 89°11' West along the centerline of 7th Avenue a distance of 25.0 feet to a point; thence South 0°49' West a distance of 25.0 feet to the South line of 7th Avenue; thence South 89°11' East along the South line of 7th Avenue a distance of 80.0 feet to a point, said point being the True Place of Beginning; thence continue along the South line of 7th Avenue a distance of 28.0 feet to a point; thence South 0°49' West a distance of 110.0 feet to a point; thence North 89°11' West a distance of 8.0 feet to a point; thence North 0°49' East a distance of 90.0 feet to the beginning of a 20.0 foot radius curve to the left; thence along said curve to the left a distance of 31.42 feet to the True Place of Beginning.

ALSO

That part of the Southeast Quarter of the Southeast Quarter of Section 32, Township 11 North, Range 46 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the Southeast corner of Lot 9, Block "I-1" of Clarkston Heights, said point being on the centerline of 7th Avenue; thence North 89°08' West along the centerline a distance of 346.09 feet; thence South 0°52' West a distance of 25.0 feet to a point on the South right of way line of Seventh Avenue, said point being the True Place of Beginning; thence North 89°08' West along said right of way line a distance of 10.0 feet; thence South 0°52' West a distance of 110.0 feet; thence South 89°08' East a distance of 10.0 feet; thence North 0°52' East a distance of 110.0 feet to the True Place of Beginning.

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Return Address
735 5th Street
Clarkston, WA 99403

Please print or type information

Document Title(s) (or transactions contained therein): 1. Lack of Probate Affidavit 2. 3. 4.
Grantor(s) (Last name first, then first name and initials): 1. Garges, Mary Ann 2. 3. 4. <input type="checkbox"/> Additional names on page __ of document.
Grantee(s) (Last name first, then first name and initials): 1. Public 2. 3. 4. <input type="checkbox"/> Additional names on page __ of document.
Legal description (abbreviated: i.e. lot, block, plat or sections, township, range, qtr/rtr.) See Attached Exhibit A <input type="checkbox"/> Additional legal is on page __ of document.
Reference Number(s) of Documents assigned or released: Re-Record 358094 to add additional property <input type="checkbox"/> Additional numbers on page __ of document.
Assessor's Property Tax Parcel/Account Number 1-132-00-130-0000-0000 <input type="checkbox"/> Property Tax Parcel ID is not yet assigned <input type="checkbox"/> Additional parcel numbers on page __ of document
The Auditor/Recorder will rely on the information provided on this form. The staff will not read the document to verify the accuracy or completeness of the indexing information.

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Asotin County, WA
Darla McKay Auditor

358094
06/12/2018 04:28 PM

After recording return to:

Law Offices of David A. Gittins
P.O. Box 191
Clarkston, WA 99403



I-127 LOP
Fgs=6 Fee:\$104.00
DAVID A GITTINS

Document Title(s) or transactions contained therein: <i>Wack of Probate Affidavit</i> State of New Jersey Certificate of Death
Decedent (Last name first, then first name and initials) Garges, Mary Ann
Date of Birth November 22, 1950
Date of Death February 2, 2018

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AFFIDAVIT
(Lack of Probate)

STATE OF WASHINGTON)
 : ss.
County of Asotin)

Lawrence M. Garges, being first duly sworn, on oath, deposes and says:

That your affiant is the lawful surviving spouse of Mary Ann Garges, who died on the 2nd day of February, 2018, in the Morris Plains Borough, State of New Jersey, then being a resident of the City of Clarkston, County of Asotin, State of Washington.

That the heirs at law of decedent is as follows:

<u>Name and Address</u>	<u>Relationship</u>	<u>Age</u>
Lawrence M. Garges 2341 12 th Ave Clarkston, WA 99403	Spouse	L

That affiant knows of his own knowledge, and so states, that each and all of the obligations against the marital community and against the estate of said decedent (including but not limited to: all the debts of decedent; all of the expenses of decedent's last illness, funeral and burial; promissory notes, installment contracts, and mortgages; and state and federal succession taxes upon decedent's estate, if applicable) have been paid in full.

Decedent left a Last Will and Testament in which all of her property would pass to Lawrence M. Garges. Decedent and affiant did not execute a community property survivorship agreement. All of the property owned by Lawrence M. Garges and Mary Ann Garges was community property, including the following described real property:

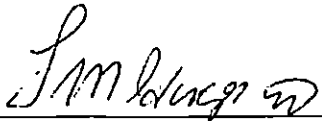
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a) Asotin County Property:

That part of the Southwest Quarter of the Southeast Quarter of Section 32 of Township 11 North, Range 46 East and Government Lot 2 of Section 5 of Township 10 North, Range 46, East, W. M., Asotin County, Washington, more particularly described as follows: Beginning at the Southwest corner of Lot 6 of Highland Heights 2nd Addition; thence North 0°49' East, along the West line of said addition a distance of 450.00 feet; thence North 89°11' West, 120.00 feet, thence North 0°49' East, 130.00 feet to a point of curve; thence around a curve to the right with a radius of 20.00 feet for a distance of 31.42 feet to a point on the South right-of-way line of Laurel Drive; thence North 89°11' West along said right-of-way line a distance of 94.35 feet; thence South 0°49' West, 500.00 feet; thence South 89°11' East, 49.35 feet to a point of curve; thence deflect right 90° and continue around a curve to the left with a radius of 170.42 feet for a distance of 50.74 feet to a point of reverse curve; thence around a curve to the right with a radius of 170.42 feet for a distance of 50.74 feet; thence South 89°11' East, 130.00 feet to the place of beginning.

This affidavit is made solely to induce the title company to insure title to real property in which decedent held an interest at the time of her death.

Dated this 11th day of June, 2018.

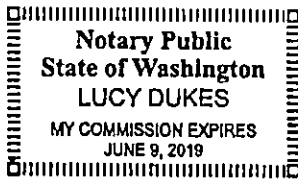



Lawrence M. Garges

STATE OF WASHINGTON)
 :SS
County of Asotin)

I certify that I know or have satisfactory evidence that Lawrence M. Garges is the person who appeared before me, and said person acknowledged that he signed this instrument and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.

Dated this 17th day of June, 2018.





Notary Public for Washington
Residing at Clarkston
My appointment expires June 9, 2019

STATE OF NEW JERSEY

B0009349343

NEW JERSEY DEPARTMENT OF HEALTH
CERTIFICATE OF DEATH

STATE FILE NUMBER
20180007640

1a. Legal Name of Decedent (First, Middle, Last, Suffix) Mary Ann Garges		LIMB ONLY	
1b. Also Known As (AKA), if Any (First, Middle, Last, Suffix)			
2. Sex Female	3. Social Security Number	4a. Age 87 Years	5. Date of Birth (Mo/Day/Yr) 11/22/1930
6. Birthplace (City & State/Foreign Country) Newark, New Jersey			
7a. Residence State Washington	7b. County Asotin	7c. Municipality/City Clarkston	
7d. Street and Number 2341 12th Avenue	7e. Apt. No.	7f. Zip Code 99403	7g. Inside City Limits? No
8a. Ever in US Armed Forces? No	8b. If Yes, Name of Unit Dr. Lawrence M Garges	8c. War Service Dates (From/To)	
9. Domestic Status at Time of Death Married		10. Name of Surviving Spouse/Partner (Name given at birth or on birth certificate) Dr. Lawrence M Garges	
11. Father's Name (First, Middle, Last) Francis Joseph Sweetin			
12. Mother's Name Prior to First Marriage (First, Middle, Last) Mary Draney			
13a. Name of Informant Dr. Lawrence M Garges			13b. Relationship to Decedent Spouse
13c. Mailing Address (Street and Number, City, State, Zip Code) 2341 12th Avenue, Clarkston, WA 99403			
14. Method of Disposition Cremation	15. Place of Disposition (name of cemetery, crematory, other) Athenic Cremation	16. Location- City & State/Foreign Country Glen Burnie, Maryland United States	
17. Name and Complete Address of Funeral Facility McCully-Polyniak Funeral Home, 3724 Mountain Road, Pasadena MD 21122			
18. Electronic Signature of Funeral Director Caroline L Caci			19. NJ License Number 23JP00494300
20. Decedent Education Some college credit, but no degree		21. Decedent of Hispanic Origin? Not Spanish / Hispanic / Latino	22. Decedent Race White
23. Occupation of Decedent (Type of work done most of life, even if retired) Not Employed		24. Kind of Business/Industry Assisted Living	
25. Name and Address of Last Employer 2341 12th Avenue, Clarkston, WA 99403			
26. Date Pronounced Dead (Mo/Day/Yr)		28. Name of Person Pronouncing Death	
27. Time Pronounced Dead (24-hr)	29. License Number	30. Date Signed (Mo/Day/Yr)	
31. Date of Death (Mo/Day/Yr) 02/02/2018	32. Time of Death (24-hr) 0530	33. Was Medical Examiner Consulted? Yes	34. Place of Death Family Member Home
35a. Facility Name (if not institution, give street and number) 74 Watson Drive			
35b. Municipality Morris Plains Borough		35c. County Morris	
CAUSE OF DEATH: 36a. PART I - IMMEDIATE CAUSE - final disease or condition resulting in death. Subsequently list conditions, if any, leading to the cause listed on Line 3. Enter the UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST.			
Immediate Cause a. lung cancer		Interval Between Onset and Death 3 weeks	
Due to (or as a consequence of): b. idiopathic pulmonary fibrosis		2 years	
Due to (or as a consequence of): c.			
Due to (or as a consequence of): d.			
36b. PART II - Enter other significant conditions contributing to death but not resulting in underlying cause given in PART I		37. Was an Autopsy Performed? No	
		38. Were Autopsy Findings Available to Conclude Cause of Death? Not Applicable	
39. Date of Injury (Mo/Day/Yr)	40. Time of Injury (24-hr)	41. Place of Injury (e.g. home, construction site, restaurant)	42. Injury at work?
43a. Location of injury (Number and Street, Zip Code)		43b. Municipality	43c. County
		43d. State	
44. Describe How Injury Occurred		45. If Transportation Injury:	
46. Manner of Death Natural	47. Did Decedent Have Diabetes? No	48. Did Tobacco Use Contribute to Death? Yes	49. If Female, Pregnancy State Not pregnant within the past year
50. Certifier Certifying Physician or APN Frederic J Scoopo, M.D. 8 Saddle Rd 1st Floor, Cedar Knolls, NJ 07827			
51. Name, Address, and Zip Code of Certifier		53. License Number 28MA0378100	54. Date Certified (Mo/Day/Yr) 02/02/2018
52. Electronic Signature of Certifier Frederic J Scoopo		55. District No. V0930	57. Date Received 02/06/2018
56. Electronic Signature of Local Registrar Vianika Harmon		Case ID Number 187754	

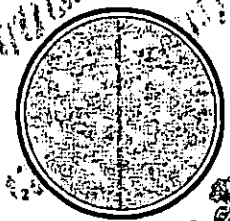
THIS DOCUMENT CONTAINS A UNIQUE STATE OF NJ WATERMARK HOLD AT LIGHT TO VERIFY

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DATE ISSUED: February 07, 2018
ISSUED BY:
New Jersey Department of Health, Office of Vital Statistics and Registry

This is to certify that the above is correctly copied from a record on file in my office.
Certified copy not valid unless the raised Great Seal of the State of New Jersey or the seal of the issuing municipality or county, is affixed hereon.

Vincent T. Arrisi
Vincent T. Arrisi
State Registrar
Office of Vital Statistics and Registry



REG-42B
JUN 14

THIS DOCUMENT HAS MULTIPLE SECURITY FEATURES TO DETER FRAUD; VOID IF ALTERED

55/62



This NJ certificate document is printed with a Custom "NJ Vital Records" watermark. Please HOLD at a light to verify its authenticity. Additional security features include but are not limited to the following: multi-colored background with enhanced VOID pantograph, micro-line printing, bright fluorescent orange numbering, invisible fibers and other security features.

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Exhibit 'A'

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ALSO

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