

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 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 Copeland and Albright LLC

Mailing address 24296 Memory Lane

City/state/zip Jullietta, ID 83535

Phone (including area code) 208-843-7119

2 Buyer/Grantee

Name City of Clarkston

Mailing address 830 5th Street

City/state/zip Clarkston, WA 99403

Phone (including area code) 509-758-1662

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>10013502700000000 Pin</u>	<input type="checkbox"/>	<u>\$0.00 2,700,100.00</u>
_____	<input type="checkbox"/>	<u>\$0.00</u>
_____	<input type="checkbox"/>	<u>\$0.00</u>

4 Street address of property 609 3rd Street, 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 Legal Description

5 59 - Tenant occupied, commercial properties

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.

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.

(3) NEW OWNER(S) SIGNATURE

Signature _____ Signature _____
Print name _____ Print name _____

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

WAC number (section/subsection) 458-61A-206(3)

Reason for exemption

Eminent Domain

Type of document Statutory Warranty Deed

Date of document 6/14/2022

Gross selling price	<u>0.00</u>	XXXXXX
*Personal property (deduct)	<u>0.00</u>	
Exemption claimed (deduct)	<u>0.00</u>	XXXXXX
Taxable selling price	<u>0.00</u>	
Excise tax: state		
Less than \$500,000.01 at 1.1%	<u>0.00</u>	
From \$500,000.01 to \$1,500,000 at 1.28%	<u>0.00</u>	
From \$1,500,000.01 to \$3,000,000 at 2.75%	<u>0.00</u>	
Above \$3,000,000 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 Elizabeth Johnson
Name (print) Elizabeth Johnson
Date & city of signing 6-14-2022 Spokane, WA

Signature of grantee or agent Elizabeth Johnson
Name (print) Elizabeth Johnson
Date & city of signing 6-14-2022 Spokane, 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)).

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ACQUISITION DESCRIPTION

DESCRIPTION OF A PORTION LAND LOCATED IN THE FOLLOWING DESCRIPTION, ALL OF BLOCK 35 OF THE CITY OF CLARKSTON ACCORDING TO THE RECORDED PLAT THEREOF EXCEPTING THEREFROM ALL THAT PORTION OF BLOCK 35 OF CLARKSTON, ACCORDING TO THE RECORDED PLAT THEREOF, LYING AND BEING NORTHWESTERLY OF A LINE DRAWN PARALLEL WITH AND 56 FEET DISTANT SOUTHEASTERLY, WHEN MEASURED AT RIGHT ANGLES FROM THE CENTER LINE SURVEY OF PRIMARY STATE HIGHWAY NO. 3, DIAGONAL STREET IN CLARKSTON, TOGETHER WITH VACATED POPLAR STREET ADJACENT TO BLOCK 31 AND 35, CITY OF CLARKSTON AS VACATED BY ORDINANCE NO. 227. ALSO, TOGETHER WITH THE VACATED ALLEY IN BLOCK 35, CITY OF CLARKSTON, AS VACATED BY ORDINANCE NO. 227., LOCATED IN THE GOVERNMENT LOT 3 OF SECTION 21, TOWNSHIP 11 NORTH, RANGE 46 EAST, W.M., AS DEPICTED IN RECORD OF SURVEY AFN 376370, RECORDS OF ASOTIN COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SAID BLOCK 35, BEING ON THE WESTERLY RIGHT-OF-WAY (ROW) LINE OF 2ND STREET, SAID CORNER BEING South 59°27'10" EAST A DISTANCE OF 1152.47 FEET FROM THE CENTERLINE MONUMENT AT THE INTERSECTION OF BRIDGE STREET AND 5TH STREET, THENCE ALONG SAID WESTERLY ROW LINE OF 2ND STREET, NORTH 02°33'20" WEST A DISTANCE OF 518.63 FEET TO THE POINT OF BEGINNING;

THENCE LEAVING SAID WESTERLY ROW LINE OF 2ND STREET SOUTH 89°36'44" WEST A DISTANCE OF 6.75 FEET TO THE SOUTHEASTERLY ROW LINE OF DIAGONAL STREET;

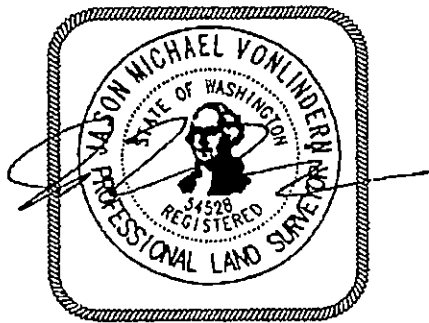
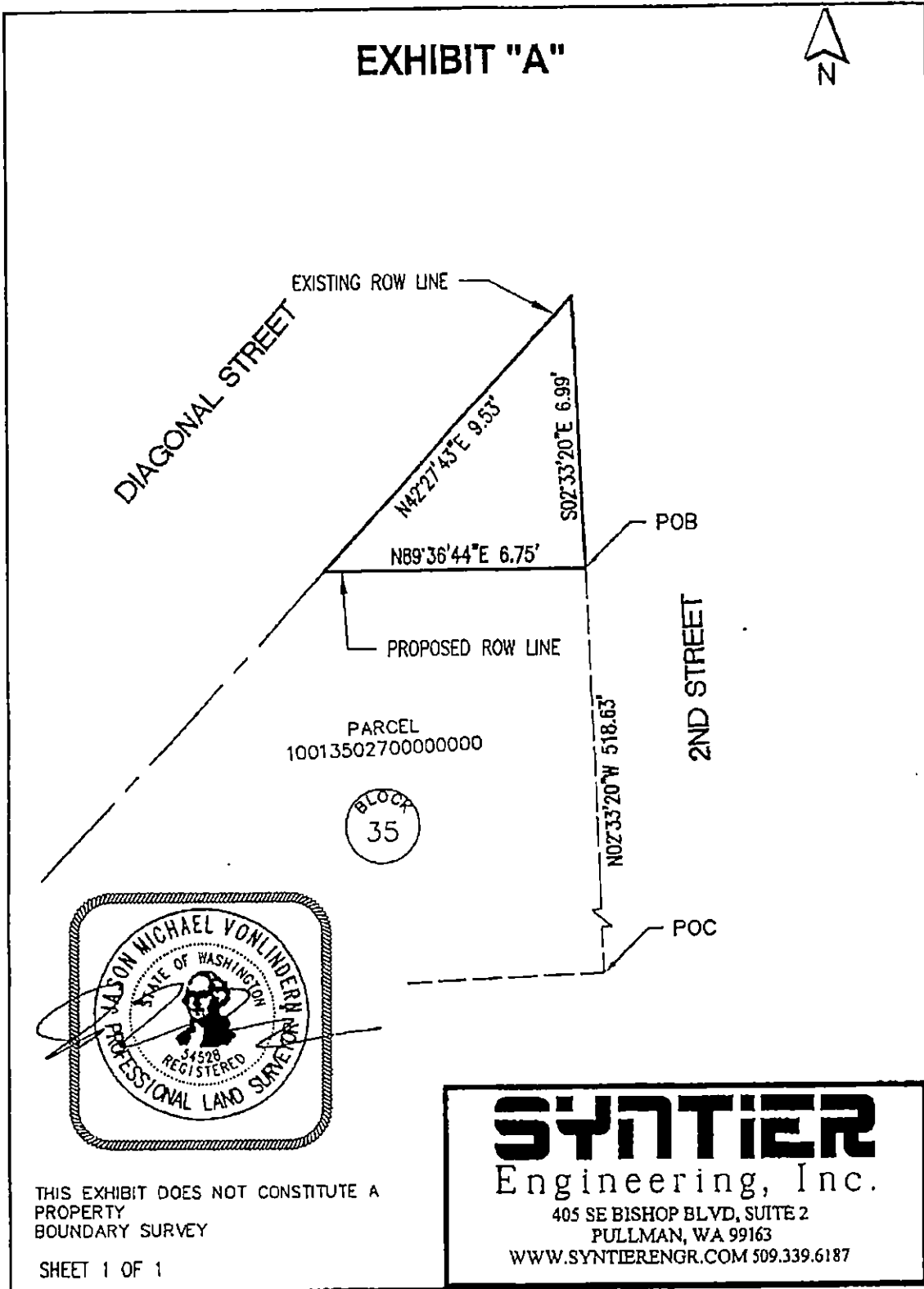
THENCE NORTHEASTERLY ALONG SAID SOUTHEASTERLY ROW LINE OF DIAGONAL STREET NORTH 42°27'43" EAST A DISTANCE OF 9.53 FEET TO SAID EASTERLY ROW LINE OF 2ND STREET;

THENCE SOUTHERLY ALONG SAID 2ND STREET ROW LINE SOUTH 02°33'20" EAST A DISTANCE OF 6.99 FEET TO THE POINT OF BEGINNING.

CONTAINING: 24 SQUARE FEET, MORE OR LESS.

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EXHIBIT "A"

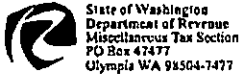


THIS EXHIBIT DOES NOT CONSTITUTE A
PROPERTY
BOUNDARY SURVEY

SHEET 1 OF 1

SYNTIER
Engineering, Inc.
405 SE BISHOP BLVD, SUITE 2
PULLMAN, WA 99163
WWW.SYNTIERENGR.COM 509.339.6187

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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.

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.

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(c)).

The persons signing below do hereby declare under penalty of perjury that the following is true (check appropriate statement):

1. [X] DATE OF SALE: (WAC 458-61A-306(2))

I, (print name) Chad Laird certify that the Statutory Warranty Deed (type of instrument), dated 06/14/2022 was delivered to me in escrow by Copeland and Albright, LLC (seller's name).

Reasons held in escrow City road project

Signature of Chad Laird

Firm Name Alliance Title

2. GIFTS: (WAC 458-61A-201) The gift of equity is non-taxable; however, any consideration received is not a gift and is taxable.

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.

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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