

202303090207

Electronically Recorded

Pierce County, WA PPRICE

03/09/2023 1:32 PM

Pages: 5

Fee: \$207.50

**WHEN RECORDED RETURN TO:**

City Clerk  
City of Puyallup  
333 South Meridian  
Puyallup, WA 98371

RANGE	TOWNSHIP	SECTION	QUARTER	094	1/13
04E-	20 N-	28	01		
DOCUMENT NUMBER				SERIAL NUMBER	PAGE NUMBER

**DEED OF DEDICATION**

Grantor: **CENTRAL PUGET SOUND REGIONAL TRANSIT AUTHORITY**

Grantee: **CITY OF PUYALLUP**

Abbreviated Legal Description: **A PORTION OF LOT 16, MILLER'S HOMESTEAD RESERVE ADDITION TO PUYALLUP, ACCORDING TO THE PLAT RECORDED IN BOOK 9 OF PLATS AT PAGE 42, RECORDS OF PIERCE COUNTY, WASHINGTON**

Assessor's Tax Parcel No.: **5920000135**

CR# \_\_\_\_\_ DATE \_\_\_\_\_ LOC \_\_\_\_\_

THE **CENTRAL PUGET SOUND REGIONAL TRANSIT AUTHORITY**, a regional transit authority of the State of Washington ("Grantor") for valuable consideration, for public use hereby grants and conveys to the **CITY OF PUYALLUP**, a Washington municipal corporation ("Grantee"), and to the public, a public right-of-way easement over, through, across, and upon the following described real estate and any after acquired interest therein, situated in the County of Pierce, State of Washington:

That certain property described in **Exhibit "A"**, attached hereto and by this reference incorporated herein. Said dedicated property is to become City of Puyallup public right-of-way, and contains an area of **428** square feet more or less.

The covenants herein contained shall run with the land and shall forever bind the Grantor, their successors and assigns.

Deed of Dedication  
Last saved by Chung, James on 5/18/19

4620677	EXTX
Electronically Recorded	
Pierce County, WA	PPRICE
3/9/2023 1:32 PM	
Pages: 2	Excise Collected: \$0.00
Proc. Fee: \$5.00	Tech Fee: \$5.00

RANGE	TOWNSHIP	SECTION	QUARTER	094	2/13
04E-	20 -N	28	01		
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RANGE	TOWNSHIP	SECTION	QUARTER	094	3/13
04E-	20 N-	28	01		
DOCUMENT NUMBER				SERIAL NUMBER	PAGE NUMBER

Dated and signed on this 2nd day of March, 2023.  
Day Month Year

**GRANTOR: Central Puget Sound Regional Transit Authority**

By: Michelle Reuss  
 Its: Michelle Reuss

STATE OF WASHINGTON }  
 COUNTY OF KING } SS.

I certify that I know or have satisfactory evidence that Michelle Reuss is the person who appeared before me, and said person acknowledged that (he/she) signed this instrument, on oath stated that (he is/she is) authorized to execute the instrument and acknowledged it as the Acting Director, Exec of **CENTRAL PUGET SOUND REGIONAL TRANSIT AUTHORITY** to be the free and voluntary act of such party for the uses and purposes mentioned in this instrument.



Dated: 03/02/2023  
 Signature: [Signature]  
 Notary Public in and for the State of Washington  
 Notary (print name): Zack Parkins  
 Residing at: Seattle, Washington  
 My appointment expires: 04/22/2026


Approved as to Form

Digitally signed by Paul Moomaw  
 Date: 2023.02.23 11:03:17 -08'00'  
 By: Paul Moomaw  
 Sound Transit Legal Counsel

RANGE	TOWNSHIP	SECTION	QUARTER	094	4/13
04E-	20 N-	28	01		
DOCUMENT NUMBER				SERIAL NUMBER	PAGE NUMBER


Dated and signed on this <sup>20th</sup> ~~7th~~ day of March, 2023.

**GRANTEE: City of Puyallup**

By:   
Hans P. Hunger P.E.

Its: City Engineer

Approved as to Form

By:   
Joseph N. Beck Shawn Arthur

Its: City Attorney

RANGE	TOWNSHIP	SECTION	QUARTER	094	5/13
04E-	20 N-	28	01		
DOCUMENT NUMBER				SERIAL NUMBER	PAGE NUMBER

**EXHIBIT "A"**

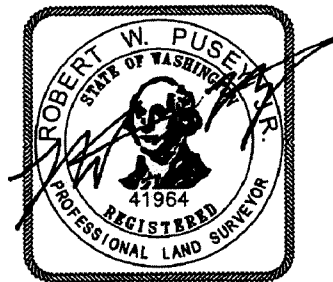
**LEGAL DESCRIPTION FOR SOUND TRANSIT  
RIGHT OF WAY ACQUISITION R/W NO. PSI019  
PIERCE COUNTY ASSESSOR PARCEL NO. 5920000135**

A PORTION OF LOT 16, MILLER'S HOMESTEAD RESERVE ADDITION TO PUYALLUP, ACCORDING TO THE PLAT RECORDED IN BOOK 9 OF PLATS AT PAGE 42, RECORDS OF PIERCE COUNTY, WASHINGTON BEING FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTERLINE INTERSECTION OF W. STEWART AVE AND 7TH ST. NW IN THE CITY OF PUYALLUP FROM WHICH THE CENTERLINE INTERSECTION OF SAID 7TH ST NW AND 5TH AVE NW BEARS NORTH 01°19'02" EAST A DISTANCE OF 515.44 FEET; THENCE NORTH 01°19'02" EAST ALONG SAID CENTERLINE OF 7TH ST NW A DISTANCE OF 48.04 FEET; THENCE NORTH 88°40'58" WEST A DISTANCE OF 30.00 FEET TO A POINT ON THE WEST LINE OF SAID 7TH ST NW RIGHT OF WAY SAID LINE ALSO BEING THE EAST LINE OF SAID LOT 16 TO THE TRUE POINT OF BEGINNING;

THENCE ALONG THE NORTHWESTERLY LINE OF A PARCEL OF LAND DESCRIBED IN DEED RECORDED UNDER RECORDING NO. 9309150541 ON A 19.50 FOOT RADIUS CURVE TO THE RIGHT THE CENTER OF WHICH BEARS NORTH 50°28'38" WEST THROUGH A CENTRAL ANGLE OF 35°37'11" FOR AN ARC LENGTH OF 12.12 FEET TO A POINT ON THE SOUTH LINE OF SAID LOT 16; THENCE NORTH 74°06'18" WEST ALONG SAID SOUTH LINE A DISTANCE OF 35.05 FEET; THENCE ALONG A 35.00 FOOT RADIUS CURVE TO THE LEFT THE CENTER OF WHICH BEARS NORTH 15°53'42" EAST THROUGH A CENTRAL ANGLE OF 104°34'40" FOR AN ARC LENGTH OF 63.88 FEET TO A POINT ON SAID EAST LINE LOT 16; THENCE SOUTH 01°19'02" WEST ALONG SAID EAST LINE A DISTANCE OF 36.03 FEET TO THE TRUE POINT OF BEGINNING.

CONTAINING 428 SQUARE FEET, MORE LESS



01-11-2019

RANGE	TOWNSHIP	SECTION	QUARTER	094	6/13
04E-	20 N-	28	01		
DOCUMENT NUMBER				SERIAL NUMBER	PAGE NUMBER

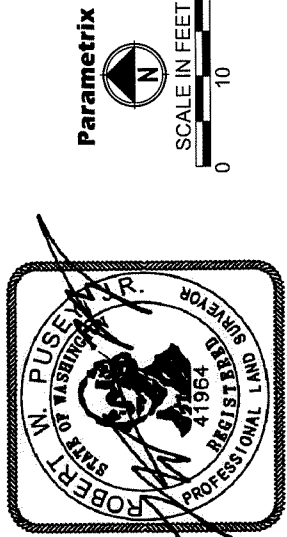
**SW 1/4 OF THE NE 1/4 SEC. 28,  
T. 20 N., R. 4 E., W.M.**

(5920000135)  
SOO-HUI UM  
R/W NO. PSI019

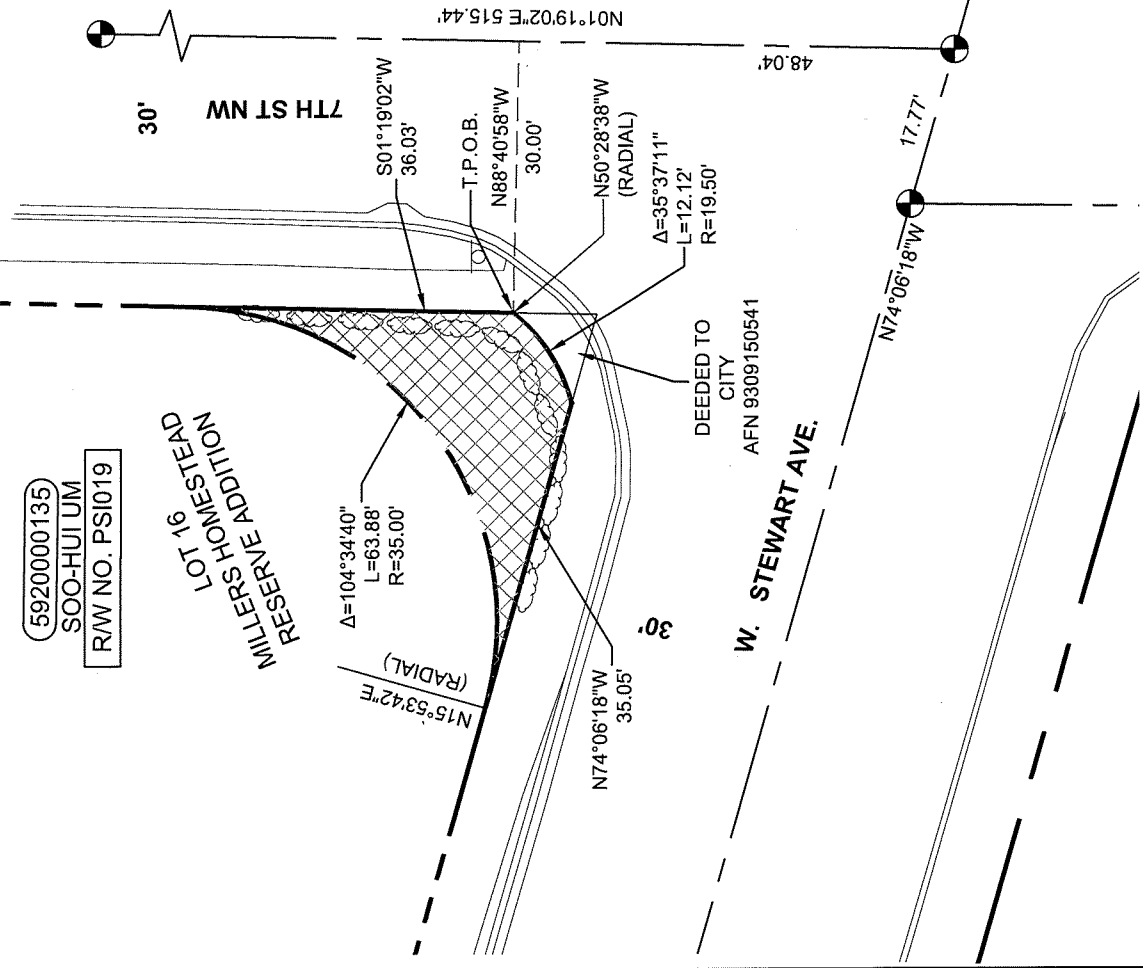
LOT 16  
MILLERS HOMESTEAD  
RESERVE ADDITION

(5920000231)  
SUNGCHUN & AJ LLC  
R/W NO. PSI020

- LEGEND**
- CENTERLINE RAILROAD/ROAD
  - - - BOUNDARY
  - STREET RIGHT OF WAY
  - EXISTING FEATURE
  - MONUMENT
  - ▣ ACQUISITION AREA



01-11-2019



SOUND TRANSIT R/W NO.	PSI019
PARCEL AREA (SQ. FT.)	10,292
PERMANENT ESMT AREA (SQ. FT.)	0
ACQUISITION FOR SOUND TRANSIT (SQ. FT.)	428
REMAINDER (SQ. FT.)	9,864

**ST**

**SOUNDTRANSIT**

**EXHIBIT "B"**  
PARCEL MAP  
R/W NO. PSI019  
PARCEL NO. 5920000135

**AREA = 428 S.F.**

DATE: Jan 11, 2019 | FILE: PSI019-APN 5920000135

# 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.

DOCUMENT NUMBER	RANGE	04E-
	TOWNSHIP	20 N-
	SECTION	28
SERIAL NUMBER	QUARTER	01
		094
PAGE NUMBER		7/13

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

**1 Seller/Grantor**  
Name Central Puget Sound Regional Transit Authority  
Mailing address 401 S Jackson Street  
City/state/zip Seattle, WA 98104-2826  
Phone (including area code) (206) 398-5000

**2 Buyer/Grantee**  
Name City of Puyallup  
Mailing address 333 S Meridian  
City/state/zip Puyallup, WA 98371  
Phone (including area code) (253) 841-4321

**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>5920000135</u>	<input type="checkbox"/>	<u>\$ 2,900.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

**4** Street address of property Vacant Land  
This property is located in Puyallup  (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** 45 - Highway and street right of way  
Enter any additional codes \_\_\_\_\_  
(see back of last page for instructions)

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

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-205(4)  
Reason for exemption  
Dedication to the City of Puyallup for streets and utilities.

**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 Right of Way Dedication Deed  
Date of document \_\_\_\_\_

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.

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>
<b>0.0050</b> 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>

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 \_\_\_\_\_

**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 Faith A. Roland  
Name (print) Faith A. Roland  
Date & city of signing 3/2/23 Seattle WA

Signature of grantee or agent Hans Hunger  
Name (print) Hans Hunger  
Date & city of signing 3-7-23 Puyallup

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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	20 N-	TOWNSHIP
	28	SECTION
	01	QUARTER
SERIAL NUMBER	094	
PAGE NUMBER	8/13	

Check box if partial sale, indicate % \_\_\_\_\_ sold.

List percentage of ownership acquired next to each name.

**1 Seller/Grantor**

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Phone (including area code) (206) 398-5000

**2 Buyer/Grantee**

Name City of Puyallup  
Mailing address 333 S Meridian  
City/state/zip Puyallup, WA 98371  
Phone (including area code) (253) 841-4321

**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>5920000135</u>	<input type="checkbox"/>	<u>\$ 2,900.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
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**4 Street address of property** Vacant Land

This property is located in Puyallup (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** 45 - Highway and street right of way

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  
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Deputy assessor signature \_\_\_\_\_ Date \_\_\_\_\_

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Signature \_\_\_\_\_ Signature \_\_\_\_\_  
Print name \_\_\_\_\_ Print name \_\_\_\_\_

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Name (print) Faith A. Roland  
Date & city of signing 3/2/23 Seattle WA

Signature of grantee or agent Hans Hunter  
Name (print) Hans Hunter  
Date & city of signing 3-7-23 Puyallup

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Exemption claimed (deduct)	0.00
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Agricultural and timberland at 1.28%	0.00
Total excise tax: state	0.00
<b>0.0050</b> 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

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Deputy assessor signature \_\_\_\_\_ Date \_\_\_\_\_

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### (3) NEW OWNER(S) SIGNATURE

Signature \_\_\_\_\_ Signature \_\_\_\_\_  
Print name \_\_\_\_\_ Print name \_\_\_\_\_

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Agricultural and timberland at 1.28%	0.00
Total excise tax: state	0.00
<u>0.0050</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

# 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.

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Check box if partial sale, indicate % \_\_\_\_\_ sold.

List percentage of ownership acquired next to each name.

**1 Seller/Grantor**

Name Central Puget Sound Regional Transit Authority  
Mailing address 401 S Jackson Street  
City/state/zip Seattle, WA 98104-2826  
Phone (including area code) (206) 398-5000

**2 Buyer/Grantee**

Name City of Puyallup  
Mailing address 333 S Meridian  
City/state/zip Puyallup, WA 98371  
Phone (including area code) (253) 841-4321

**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>5920000135</u>	<input type="checkbox"/>	\$ 2,900.00
_____	<input type="checkbox"/>	\$ 0.00
_____	<input type="checkbox"/>	\$ 0.00

**4** Street address of property Vacant Land

This property is located in Puyallup (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** 45 - Highway and street right of way

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 \_\_\_\_\_

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

Signature of grantor or agent [Signature]  
Name (print) Faith A. Roland  
Date & city of signing 3/2/23 Seattle WA

Signature of grantee or agent [Signature]  
Name (print) Hans Hunger  
Date & city of signing 3-7-23 Puyallup

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.

**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-205(4)  
Reason for exemption \_\_\_\_\_

Dedication to the City of Puyallup for streets and utilities.

Type of document Right of Way Dedication Deed

Date of document \_\_\_\_\_

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 \$525,000.01 at 1.1%	0.00
From \$525,000.01 to \$1,525,000 at 1.28%	0.00
From \$1,525,000.01 to \$3,025,000 at 2.75%	0.00
Above \$3,025,000 at 3%	0.00
Agricultural and timberland at 1.28%	0.00
Total excise tax: state	0.00
<b>0.0050</b> 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

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# Instructions

**Note:** To report a transfer of a controlling interest in real property, please use the Real Estate Interest Transfer Return, Revenue Form No. 84-0001B. This form is available online at [dor.wa.gov](http://dor.wa.gov) fully and accurately completed. If it is not, the county has the authority to reject the affidavit. See WAC 458-61A-303(6)

## Section 1:

If the sale involves property in more than one location code, use the Multiple Location Real Estate Excise Tax Affidavit. If the sale is less than 100%, check the box "Check if partial sale" and fill in the percentage sold. Enter the name(s) of seller/grantor exactly as listed on the legal conveyance document including the method of holding title. Attach additional page if necessary to fully list all grantors.

## Section 2:

Enter the name(s) of buyer/grantee exactly as listed on the legal conveyance document including the method of holding title. List the percentage acquired after each name. Attach additional page if necessary to fully list all grantees.

## Section 3:

- Enter the name and address where you would like all future property tax information sent.
- Enter the tax parcel number and current assessed value for real and personal property being conveyed in this county. Check the box to indicate personal property.

## Section 4:

- Enter the street address of the property.
- Enter the county if in unincorporated area. Enter city name if located within a municipality.
- Enter the legal description of the property. Attach an additional page if necessary.

## Section 5:

Enter the appropriate land use code for the property. Please list all codes that apply on the lines provided in section 5. See WAC 458-53-030(5) for a complete list.

- |  |  |  |
|--|--|--|
| 9 - Land with mobile home  | 26 - Paper and allied products   | 64 - Repair services                               |
| 10 - Land with new building  | 27 - Printing and publishing   | 65 - Professional services (medical, dental, etc.) |
| 11 - Household, single family units  | 28 - Chemicals   | 71 - Cultural activities/nature exhibitions        |
| 12 - Multiple family residence (2-4 Units)   | 29 - Petroleum refining and related industries   | 74 - Recreational activities (golf courses, etc.)  |
| 13 - Multiple family residence (5+ Units)  | 30 - Rubber and miscellaneous plastic products   | 75 - Resorts and group camps                       |
| 14 - Residential condominiums  | 31 - Leather and leather products  | 80 - Water or mineral right                        |
| 15 - Mobile home parks or courts   | 32 - Stone, clay and glass products  | 81 - Agriculture (not in current use)              |
| 16 - Hotels/motels   | 33 - Primary metal industries  | 83 - Agriculture current use RCW 84.34             |
| 17 - Institutional Lodging (convalescent homes, nursing homes, etc.)                       | 34 - Fabricated metal products   | 86 - Cannabis grow operations                      |
| 18 - All other residential not coded   | 35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing | 87 - Sale of Standing Timber                       |
| 19 - Vacation and cabin  | 39 - Miscellaneous manufacturing   | 88 - Forest land designated RCW 84.33              |
| 21 - Food and kindred products   | 50 - Condominiums-other than residential   | 91 - Undeveloped Land (land only)                  |
| 22 - Textile mill products   | 53 - Retail Trade - general merchandise  | 94 - Open space land RCW 84.34                     |
| 23 - Apparel and other finished products made from fabrics, leather, and similar materials | 54 - Retail Trade - food   | 95 - Timberland classified RCW 84.34               |
| 24 - Lumber and wood products (except furniture)   | 58 - Retail trade - eating & drinking (restaurants, bars)  | 96 - Improvements on leased land                   |
| 25 - Furniture and fixtures  | 59 - Tenant occupied, commercial properties  |  |

- Check yes if the seller was receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit organization, senior citizen, or disabled person, homeowner with limited income).
- Check yes if the land is primarily used for timber as defined by RCW 84.34 and 84.33 or agriculture as defined by RCW 84.34.020 AND the county assessor has signed that the land does qualify for continuance in the Notice of Continuance in Section 6. See ETA 3215 for additional information. If the sale involves multiple parcels in which one or more parcel(s) is classified as above and one or more parcel(s) is **not** included in these classifications, you must complete the predominate use worksheet which can be found at [dor.wa.gov/REET](http://dor.wa.gov/REET).

## Section 6:

Indicate whether the property is designated as forest land per chapter 84.33 RCW, classified as current use (open space, farm, agricultural, or timber) per chapter 84.34 RCW, or receiving special valuation as historic property per chapter 84.26 RCW.

## Section 7:

- List personal property included in the selling price of the real property. For example, include tangible (furniture, equipment, etc.) and intangible (goodwill, agreement not to compete, etc.).
- Use Tax is due on personal property purchased without payment of the sales tax. Report use tax on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at [dor.wa.gov](http://dor.wa.gov).
- If you are claiming a tax exemption, cite the specific Washington Administrative Code (WAC) number, section and subsection and provide a brief explanation. Most tax exemptions require specific documentation. Refer to the appropriate WAC to determine documentation requirements. WAC 458-61A is available online at [dor.wa.gov/REET](http://dor.wa.gov/REET).
- Enter the type of document (quit claim deed, statutory warranty deed, etc.), and date of document (MM/DD/YYYY).
- Enter the selling price of the property.
- Selling price: For tax purposes, the selling price is the true and fair value of the property conveyed. When property is conveyed in an arm's length transaction between unrelated persons for valuable consideration, there is a presumption that the selling price is equal to the total consideration paid or contracted to be paid, including any indebtedness. Refer to RCW 82.45.030 for more information about selling price.
- Deduct the amount of personal property included in the selling price.
- Deduct the amount of tax exemption claimed per WAC 458-61A.

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## Instructions Continued

- **Calculate the state excise tax:**

The state portion of excise tax is calculated using a graduated tax rate structure. The amount of tax increases as the amount of the transaction increases. Each portion of the sales amount is taxed at a different rate.

**Exception:** Property designated as farm and agriculture or timberland is taxed at 1.28% per 83.34 RCW.

**Instructions:**

1. Enter the sale amount that falls within the specific threshold in column A.
2. Multiply the amount in column A by the state rate in column B. Enter the results in column C.
3. Enter the amount in column C on the appropriate threshold line on page 1 of the affidavit.

**Example:** This is how the state REET tax would be calculated on a sale totaling \$1,600,000:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Tax
0 to \$525,000	525,000	1.1%	5,775
525,000.01 – 1,525,000	1,000,000	1.28%	12,800
1,525,000.01 to 3,025,000	75,000	2.75%	2,062.50
3,025,000.01 and above	0	3.0%	0
<b>Totals</b>	<b>\$1,600,000</b>		<b>\$20,637.50</b>

Calculate the state excise tax due using this chart:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Tax
0 to \$525,000		1.1%	
525,000.01 – 1,525,000		1.28%	
1,525,000.01 to 3,025,000		2.75%	
3,025,000.01 and above		3.0%	
<b>Totals</b>			

Enter the total state tax due on the Excise Tax: State line.

- **Enter the local tax due due.** This rate is based on the location in which the property is located. A list of local rates can be found at [dor.wa.gov/REET](http://dor.wa.gov/REET).
- **Due Date, interest and penalties:** Tax is due at the time of sale/transfer. If tax is not paid within one month of the date of sale/transfer, interest and penalties will apply. The interest rate is variable and determined per RCW 82.32.050. Delinquent penalties are 5% one month after the due date; 10% two months after the due date; and 20% three months after the due date. (RCW 82.45.100)
- **State technology fee:** A \$5.00 Electronic Technology Fee is due on all transactions. (82.45.180)
- **Affidavit processing fee:** A minimum of \$5.00 shall be collected in the form of tax and processing fee. A processing fee is due on all transactions where no tax is due and on all taxable transactions where the tax due is less than \$5.00. (RCW 82.45.180)

**Section 8:**

- Both grantor (seller) and grantee (buyer), or the agent of each, must sign this form, certifying that all the information provided is correct. Note: Original signatures required on the "County Treasurer" copy.
- Signatures may be required on the "Assessors" copy. Check with your county.
- Real Estate Excise Tax is a specific lien on the property. The filing of the affidavit may result in a lien on the parcel(s) involved in the transfer if the proper tax is not paid at the time of transfer. RCW 82.45.070

**Audit:**

All transactions are subject to audit by the Department of Revenue. An audit will confirm the proper amount of tax was paid and that any claim for exemption is valid. Failure to provide documentation as requested may result in the denial of any exemptions claimed and the assessment of additional tax with applicable interest and penalties. WAC 458-61A-301(9)

Note: In the event of an audit, it is the taxpayer's 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)**

**Ruling requests:**

You may request a ruling on the taxability of the property transfer. Go to our website at [dor.wa.gov/rulings](http://dor.wa.gov/rulings) or fax your request to 360-705-6655.

**Where to send completed forms:**

Completed forms must be submitted to the County Treasurer's or Recorder's Office where the property is located.

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**EXHIBIT "A"**

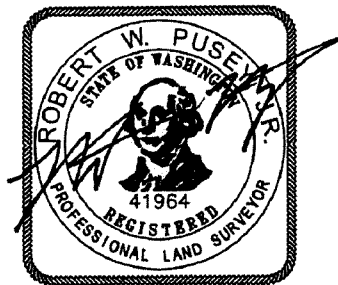
**LEGAL DESCRIPTION FOR SOUND TRANSIT  
RIGHT OF WAY ACQUISITION R/W NO. PSI019  
PIERCE COUNTY ASSESSOR PARCEL NO. 5920000135**

A PORTION OF LOT 16, MILLER'S HOMESTEAD RESERVE ADDITION TO PUYALLUP, ACCORDING TO THE PLAT RECORDED IN BOOK 9 OF PLATS AT PAGE 42, RECORDS OF PIERCE COUNTY, WASHINGTON BEING FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTERLINE INTERSECTION OF W. STEWART AVE AND 7TH ST. NW IN THE CITY OF PUYALLUP FROM WHICH THE CENTERLINE INTERSECTION OF SAID 7TH ST NW AND 5TH AVE NW BEARS NORTH 01°19'02" EAST A DISTANCE OF 515.44 FEET; THENCE NORTH 01°19'02" EAST ALONG SAID CENTERLINE OF 7TH ST NW A DISTANCE OF 48.04 FEET; THENCE NORTH 88°40'58" WEST A DISTANCE OF 30.00 FEET TO A POINT ON THE WEST LINE OF SAID 7TH ST NW RIGHT OF WAY SAID LINE ALSO BEING THE EAST LINE OF SAID LOT 16 TO THE TRUE POINT OF BEGINNING;

THENCE ALONG THE NORTHWESTERLY LINE OF A PARCEL OF LAND DESCRIBED IN DEED RECORDED UNDER RECORDING NO. 9309150541 ON A 19.50 FOOT RADIUS CURVE TO THE RIGHT THE CENTER OF WHICH BEARS NORTH 50°28'38" WEST THROUGH A CENTRAL ANGLE OF 35°37'11" FOR AN ARC LENGTH OF 12.12 FEET TO A POINT ON THE SOUTH LINE OF SAID LOT 16; THENCE NORTH 74°06'18" WEST ALONG SAID SOUTH LINE A DISTANCE OF 35.05 FEET; THENCE ALONG A 35.00 FOOT RADIUS CURVE TO THE LEFT THE CENTER OF WHICH BEARS NORTH 15°53'42" EAST THROUGH A CENTRAL ANGLE OF 104°34'40" FOR AN ARC LENGTH OF 63.88 FEET TO A POINT ON SAID EAST LINE LOT 16; THENCE SOUTH 01°19'02" WEST ALONG SAID EAST LINE A DISTANCE OF 36.03 FEET TO THE TRUE POINT OF BEGINNING.

CONTAINING 428 SQUARE FEET, MORE LESS



01-11-2019