

202303090222

Electronically Recorded

Pierce County, WA LPATTER

03/09/2023 1:41 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	095	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 2 BLOCK 10 OF J.P. STEWART'S THIRD ADDITION TO PUYALLUP W.T., ACCORDING TO THE PLAT RECORDED IN BOOK 2 OF PLATS AT PAGE 132, RECORDS OF PIERCE COUNTY, WASHINGTON**

Assessor's Tax Parcel No.: **7940300052**

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 522 square feet more or less.

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

CHICAGO TITLE INSURANCE COMPANY
has placed the document of record as a customer courtesy and accepts no liability for the accuracy or validity of the document.

4620683	EXTX
Electronically Recorded	
Pierce County, WA	LPATTER
3/9/2023 1:41 PM	
Pages: 2	Excise Collected: \$0.00
Proc. Fee: \$5.00	Tech Fee: \$5.00

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

RANGE	TOWNSHIP	SECTION	QUARTER	095	2/13
04E-	20 N-	28	01		
DOCUMENT NUMBER				SERIAL NUMBER	PAGE NUMBER

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City Clerk
City of Puyallup
333 South Meridian
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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 **522** square feet more or less.

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

RANGE	TOWNSHIP	SECTION	QUARTER		
04E-	20 N-	28	01	095	3/13
DOCUMENT NUMBER				SERIAL NUMBER	PAGE NUMBER

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

GRANTOR: Central Puget Sound Regional Transit Authority

By: Michelle Reuss
 Its: Michelle Reuss

STATE OF WASHINGTON }
 } SS.
 COUNTY OF KING }

I certify that I know or have satisfactory evidence that Michelle Reuss
Acting Dep Exe Director 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 Dep Ex Director
 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

By: Paul Moomaw Digitally signed by Paul Moomaw
 Date: 2023.01.06 12:09:24 -08'00'
 Sound Transit Legal Counsel

RANGE	TOWNSHIP	SECTION	QUARTER		
04E-	20 N-	28	01	095	4/13
DOCUMENT NUMBER				SERIAL NUMBER	PAGE NUMBER

Dated and signed on this 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

Its: City Attorney

RANGE	TOWNSHIP	SECTION	QUARTER	095	5/13
04E-	20 N-	28	01		
DOCUMENT NUMBER				SERIAL NUMBER	PAGE NUMBER

EXHIBIT "A"

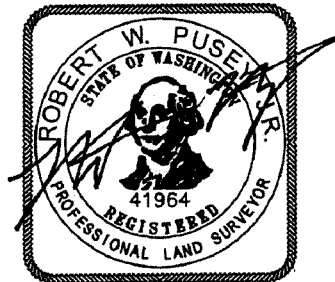
**LEGAL DESCRIPTION FOR SOUND TRANSIT
RIGHT OF WAY ACQUISITION R/W NO. PSI024
PIERCE COUNTY ASSESSOR PARCEL NO. 7940300052**

A PORTION OF LOT 2 BLOCK 10 OF J.P. STEWART'S THIRD ADDITION TO PUYALLUP W.T., ACCORDING TO THE PLAT RECORDED IN BOOK 2 OF PLATS AT PAGE 132, RECORDS OF PIERCE COUNTY, WASHINGTON AND BEING FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTERLINE INTERSECTION OF N. MERIDIAN AVE. AND W. STEWART AVE. IN THE CITY OF PUYALLUP; THENCE NORTH 89°16'39" WEST ALONG THE CENTERLINE OF SAID W. STEWART AVE. A DISTANCE OF 34.00 FEET; THENCE SOUTH 00°43'21" WEST A DISTANCE OF 30.00 FEET TO A POINT ON THE SOUTH RIGHT OF WAY LINE OF SAID W. STEWART AVE. SAID POINT ALSO BEING THE NORTHWEST CORNER OF THE EAST 4 FEET OF SAID LOT 2 AND THE TRUE POINT OF BEGINNING;

THENCE SOUTH 00°43'29" WEST ALONG THE WEST LINE OF SAID EAST 4 FEET OF LOT 2 A DISTANCE OF 26.46 FEET; THENCE NORTH 89°16'31" WEST A DISTANCE OF 2.61 FEET; THENCE NORTH 00°15'23" EAST A DISTANCE OF 12.33 FEET; THENCE ALONG A 8.70 FOOT RADIUS CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF 88°40'17" FOR AN ARC LENGTH OF 13.46 FEET; THENCE NORTH 88°24'54" WEST A DISTANCE OF 61.03 FEET; THENCE NORTH 81°42'28" WEST A DISTANCE OF 34.84 FEET TO A POINT ON THE NORTH LINE OF SAID LOT 2; THENCE SOUTH 88°16'39" EAST ALONG SAID NORTH LINE A DISTANCE OF 106.84 FEET TO THE TRUE POINT OF BEGINNING.

CONTAINING 522 SQUARE FEET, MORE LESS



01-11-2019

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	04E-	RANGE
	20 N-	TOWNSHIP
	28	SECTION
	01	QUARTER
SERIAL NUMBER	095	
PAGE NUMBER	7/13	

Check box if partial sale, indicate % _____ sold.

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

List percentage of ownership acquired next to each name.

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 parcel account numbers	Personal property?	Assessed value(s)
<u>7940300052</u>	<input type="checkbox"/>	<u>\$ 48,100.00</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 _____

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
0.0050 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

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

Signature of grantee or agent Hans Huder
Name (print) Hans Huder
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.

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
	PAGE NUMBER	095
		8/13

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 parcel account numbers	Personal property?	Assessed value(s)
<u>7940300052</u>	<input type="checkbox"/>	<u>\$ 48,100.00</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)

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.

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(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 Hurler
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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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
0.0050 Local	_____	0.00
*Delinquent interest: state	_____	0.00
Local	_____	0.00
*Delinquent penalty	_____	0.00
Subtotal	_____	0.00
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List percentage of ownership acquired next to each name.

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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)
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Taxable selling price	0.00
Excise tax: state	
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From \$525,000.01 to \$1,525,000 at 1.28%	0.00
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<u>0.0050</u> Local	0.00
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Date & city of signing 3/2/23 Seattle WA Date & city of signing 3-7-23 Puyallup

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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
0.0050 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

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

Signature of grantee or agent Hans Huber
Name (print) Hans Huber
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.

Instructions

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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 fully and accurately completed. If it is not, the county has the authority to reject the affidavit. See WAC 458-61A-303(b)

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.

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.
- 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.
- 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
Totals	\$1,600,000		\$20,637.50

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%	
Totals			

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.
- **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 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"

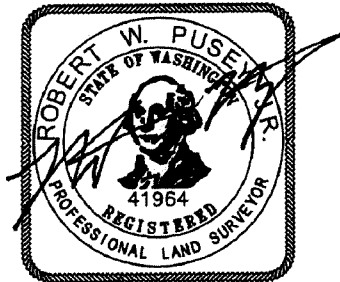
**LEGAL DESCRIPTION FOR SOUND TRANSIT
RIGHT OF WAY ACQUISITION R/W NO. PSI024
PIERCE COUNTY ASSESSOR PARCEL NO. 7940300052**

A PORTION OF LOT 2 BLOCK 10 OF J.P. STEWART'S THIRD ADDITION TO PUYALLUP W.T., ACCORDING TO THE PLAT RECORDED IN BOOK 2 OF PLATS AT PAGE 132, RECORDS OF PIERCE COUNTY, WASHINGTON AND BEING FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE CENTERLINE INTERSECTION OF N. MERIDIAN AVE. AND W. STEWART AVE. IN THE CITY OF PUYALLUP; THENCE NORTH 89°16'39" WEST ALONG THE CENTERLINE OF SAID W. STEWART AVE. A DISTANCE OF 34.00 FEET; THENCE SOUTH 00°43'21" WEST A DISTANCE OF 30.00 FEET TO A POINT ON THE SOUTH RIGHT OF WAY LINE OF SAID W. STEWART AVE. SAID POINT ALSO BEING THE NORTHWEST CORNER OF THE EAST 4 FEET OF SAID LOT 2 AND THE TRUE POINT OF BEGINNING;

THENCE SOUTH 00°43'29" WEST ALONG THE WEST LINE OF SAID EAST 4 FEET OF LOT 2 A DISTANCE OF 26.46 FEET; THENCE NORTH 89°16'31" WEST A DISTANCE OF 2.61 FEET; THENCE NORTH 00°15'23" EAST A DISTANCE OF 12.33 FEET; THENCE ALONG A 8.70 FOOT RADIUS CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF 88°40'17" FOR AN ARC LENGTH OF 13.46 FEET; THENCE NORTH 88°24'54" WEST A DISTANCE OF 61.03 FEET; THENCE NORTH 81°42'28" WEST A DISTANCE OF 34.84 FEET TO A POINT ON THE NORTH LINE OF SAID LOT 2; THENCE SOUTH 88°16'39" EAST ALONG SAID NORTH LINE A DISTANCE OF 106.84 FEET TO THE TRUE POINT OF BEGINNING.

CONTAINING 522 SQUARE FEET, MORE LESS



01-11-2019