

After recording return to:

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

info@puyallupwa.gov

Document Title: Right of Way Dedication Deed

Reference Number of Related Document(s): N/A

Grantee: City of Puyallup

Grantor: _____

Legal Description: _____

Additional Legal Description on Page(s): _____

Assessor's Tax Parcel Number: _____

RIGHT OF WAY DEDICATION DEED

The Grantor(s), _____, for and in good and valuable consideration, hereby grants and dedicates to Grantee, City of Puyallup, a Washington State municipal corporation, its successors, assigns, principals, and agents, for right of way purposes, that real property within which it is described in Exhibit A, and shown on a map in Exhibit B. The real property area(s) dedicated is/are situated in the County of Pierce, State of Washington.

Grantee shall have the right to regulate and use the area(s) dedicated as and for right(s) of way and for utility purposes. Such use shall include, but not be limited to the following: (1) the right of ingress and egress through and along said area(s); (2) the right to locate, design, construct, install, inspect, protect, maintain, repair, modify, and otherwise change utilities, rights of way, and any other appurtenances or related elements, including, but not limited to, signs, curbs, gutters, conduits, cables, wires, splicing boxes, power sources, and facilities, including but not limited to those for storm water, wastewater, water, electricity, gas, oil, telecommunications, communication transmission and reception, together with fencing and gates when the same are deemed by the Grantee to be necessary to protect facilities, prevent intrusions, and otherwise protect the public from loss or harm; and (3) the right to engage in any other activity that is reasonably related to the construction, operation and maintenance of public utilities and rights of way that are located in the dedicated area(s). In addition, Grantee shall have the right to clear, remove and dispose of any material, obstructions, timber and vegetation within the dedication area.

Subject to the terms hereof, Grantee shall have all other rights and benefits that are reasonably necessary or useful for Grantee's full and complete use of the area(s) dedicated. Grantor(s) shall not authorize or otherwise permit any person or entity to interfere with Grantee's use of the dedicated area(s).

All oil, gas and mineral rights are reserved to Grantor(s), provided that Grantor(s) shall not use a method of extraction that unreasonably interferes with or impairs in any way the exercise of Grantee's rights herein, or Grantee's use of the easement; Nor shall Grantor(s) permit another person or entity to use a method of extraction that unreasonably interferes with or impairs in any way the exercise of Grantee's rights herein, or Grantee's use of the area(s) dedicated, except to the extent that any such person or entity has an existing right or entitlement to use such method of extraction.

Grantor(s) warrant(s) that he/she/they are seized of the real property interests that are granted in this instrument. Grantor(s) warrant(s) that he/she/they have the right to grant, and dedicate to the City for public use, the real property interests that are granted in this instrument. Grantor(s) warrant(s) that the real property interests that are granted in this instrument are not encumbered. Except where legally justified, Grantor(s) warrant(s) that Grantee will not be disturbed in Grantee's regulation and use of the real property interests that are granted in this instrument due to a person or entity having superior title. Furthermore, Grantor(s) warrant(s) that Grantor(s) and his/her/their successors and assigns will defend against claims and will compensate the Grantee(s) for any loss that the Grantee(s) may sustain due to a person or entity having superior title.

Also, the undersigned hereby request the Assessor and Treasurer of Pierce County to set-over to the remainder of the herein described Parcel "A" the lien of all unpaid taxes, if any, affecting the property hereby conveyed, as provided by RCW 84.60.070.

<Signature page to follow>

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EXHIBIT "A"

(RIGHT-OF-WAY DEDICATION 2ND STREET N.E.)

THAT PORTION OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 27, TOWNSHIP 20 NORTH, RANGE 4 EAST, W.M. SITUATED IN CITY OF PUYALLUP, COUNTY OF PIERCE, STATE OF WASHINGTON; BEING A PORTION OF THE BELOW DESCRIBED "PROPERTY" AND LYING WESTERLY OF THE FOLLOWING DESCRIBED LINE:

COMMENCING AT A FOUND 2-INCH DOMED BRASS DISC WITH PUNCH MARK AT THE INTERSECTION OF 5TH AVENUE N.E. AND 2ND STREET N.E, FROM WHICH A FOUND 2-INCH BRASS DISC WITH "X" AT THE INTERSECTION OF 5TH AVENUE N.E. AND 3RD STREET N.E. BEARS SOUTH $88^{\circ}50'13''$ WEST, 302.69 FEET;

THENCE FROM SAID COMMENCING POINT, NORTH $58^{\circ}42'58''$ EAST, 75.45 FEET MORE OR LESS TO THE NORTH LINE OF 5TH AVENUE N.E. RIGHT-OF-WAY MARGIN, BEING THE SOUTH LINE OF SAID BELOW DESCRIBED "PROPERTY" AND THE **POINT OF BEGINNING** OF SAID DESCRIBED LINE, POINT BEING EASTERLY ALONG SIDE MARGIN AND SOUTH LINE, 33.99 FEET FROM THE SOUTHWEST CORNER OF SAID "PROPERTY";

THENCE LEAVING SAID MARGIN AND SOUTH LINE, NORTH $00^{\circ}42'32''$ EAST, 5.00 FEET TO THE BEGINNING OF A TANGENT CURVE TO THE RADIUS OF WHICH BEARS NORTH $00^{\circ}43'54''$ EAST, 25.00 FEET;

THENCE NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF $89^{\circ}58'37''$, AN ARC LENGTH OF 39.26 FEET (HAVING A CHORD BEARING OF NORTH $44^{\circ}16'47''$ WEST, A CHORD LENGTH OF 35.35 FEET);

THENCE NORTHEASTERLY, PARALLEL WITH THE WEST LINE OF "PROPERTY", ALSO BEING THE EAST RIGHT-OF-WAY MARGIN OF 2ND STREET N.E., NORTH $00^{\circ}42'32''$ EAST, 250.01 FEET MORE OR LESS TO THE NORTH LINE OF "PROPERTY", ALSO BEING THE **POINT OF TERMINUS** OF SAID DESCRIBED LINE.

CONTAINING 2,779 SQUARE FEET, OR 0.064 ACRES MORE OR LESS.

01/19/2023



"PROPERTY" DESCRIPTION

PARCEL A:

THAT PORTION OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 27, TOWNSHIP 20 NORTH, RANGE 4 EAST, W.M., DESCRIBED AS FOLLOWS:

BEGINNING ON THE EAST BOUNDARY OF 2ND STREET N.E. IN THE CITY OF PUYALLUP, 149.78 FEET NORTH OF THE SOUTHWEST CORNER OF BLOCK 4, SHUMAN'S ADDITION TO PUYALLUP, PIERCE COUNTY, WASHINGTON, ACCORDING TO THE PLAT THEREOF, RECORDED IN VOLUME 5 OF PLATS, PAGE 99, RECORDS OF PIERCE COUNTY, WASHINGTON;

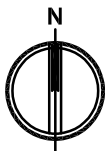
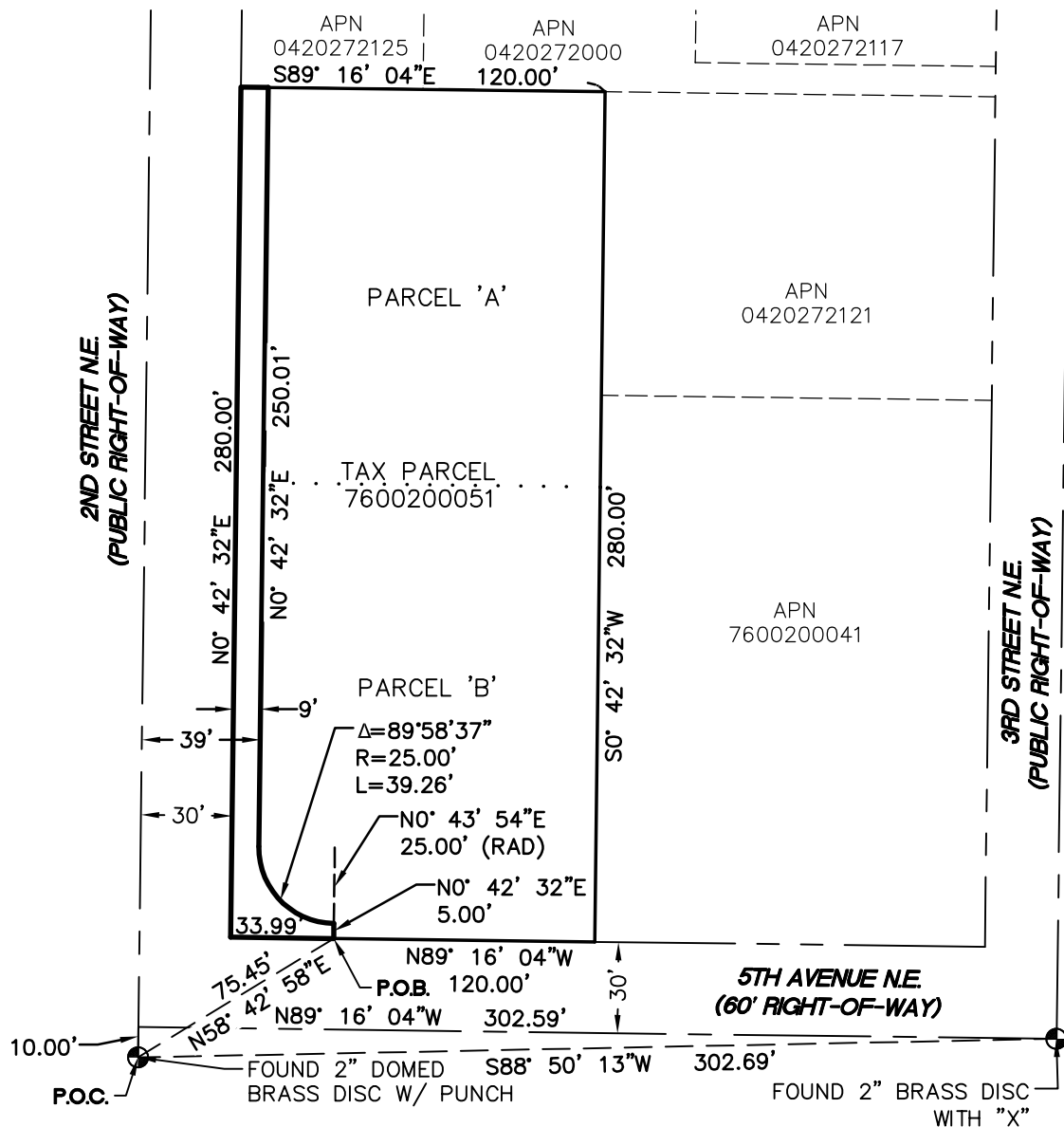
THENCE CONTINUE NORTH ON SAID BOUNDARY, 130.22 FEET;
THENCE EAST PARALLEL WITH THE SOUTH LINE OF SAID BLOCK 4, 120 FEET;
THENCE SOUTH PARALLEL WITH SAID EAST BOUNDARY OF 2ND STREET N.E., 130.22 FEET TO THE NORTH LINE OF SAID BLOCK 4;
THENCE WEST 120 FEET TO THE POINT OF BEGINNING.

PARCEL B:

LOTS 1, 2 AND 3, BLOCK 4, SHUMAN'S SECOND ADDITION TO PUYALLUP, PIERCE COUNTY, WASHINGTON, ACCORDING TO THE PLAT THEREOF, RECORDED IN VOLUME 5 OF PLATS, PAGE 99, RECORDS OF PIERCE COUNTY, WASHINGTON.

BOTH SITUATE IN THE COUNTY OF PIERCE, STATE OF WASHINGTON.

EXHIBIT "B"



1"=60'



JOB NO. 2190606.10

1/19/23

RIGHT-OF-WAY DEDICATION

LEGAL BY: SAR EXHIBIT BY: FSS

NW 1/4, NW 1/4, S27, T20N, R4W

w: \sdsproj\2019\2190606\easements.dwg

01/19/2023



THIS EXHIBIT HAS BEEN PREPARED TO ASSIST IN THE INTERPRETATION OF THE ACCOMPANYING LEGAL DESCRIPTION. IF THERE IS A CONFLICT BETWEEN THE WRITTEN LEGAL DESCRIPTION AND THIS SKETCH, THE LEGAL DESCRIPTION SHALL PREVAIL.

2215 North 30th Street,
Suite 200,
Tacoma, WA 98403
253.383.2422 TEL
253.383.2572 FAX

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

This form is your receipt
when stamped by cashier.

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED
Only for sales in a single location code on or after January 1, 2020.

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

PLEASE TYPE OR PRINT

1

SELLER GRANTOR

Name _____

Mailing Address _____

City/State/Zip _____

Phone No. (including area code) _____

2

BUYER GRANTEE

Name _____

Mailing Address _____

City/State/Zip _____

Phone No. (including area code) _____

3

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

Name _____

Mailing Address _____

City/State/Zip _____

Phone No. (including area code) _____

List all real and personal property tax parcel
account numbers - check box if personal property

☐
☐
☐
☐

List assessed value(s)

4

Street address of property: _____

This property is located in _____

☐ 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 more space is needed, you may attach a separate sheet to each page of the affidavit)

5

Select Land Use Code(s):

enter any additional codes: _____
(See back of last page for instructions) YES NO

Was the seller receiving a property tax exemption or deferral
under chapters 84.36, 84.37, or 84.38 RCW (nonprofit
organization, senior citizen, or disabled person, homeowner
with limited income)? ☐ YES ☐ NO

Is this property predominantly used for timber (as classified under
RCW 84.34 and 84.33) or agriculture (as classified under RCW
84.34.020)? See ETA 3215 ☐ YES ☐ NO

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YES NO

Is this property designated as forest land per chapter 84.33 RCW? ☐ YES ☐ NO

Is this property classified as current use (open space, farm and
agricultural, or timber) land per chapter 84.34 RCW? ☐ YES ☐ NO

Is this property receiving special valuation as historical property
per chapter 84.26 RCW? ☐ 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 classi-
fication, 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
RCW 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
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
NEW OWNER(S): To continue special valuation as historic property, **sign (3)**
below. If the new owner(s) does not wish to continue, all additional tax calcu-
lated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or
transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

PRINT NAME

7

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

If claiming an exemption, list WAC number and reason for exemption:
WAC No. (Section/Subsection) _____
Reason for exemption _____

Type of Document _____

Date of Document _____

Gross Selling Price \$ _____

Personal Property (deduct) \$ _____

Exemption Claimed (deduct) \$ _____

Taxable Selling Price \$ _____

Excise Tax: State

Less than \$500,000.01 at 1.1% \$ _____

From \$500,000.01 to \$1,500,000 at 1.28% \$ _____

From \$1,500,000.01 to \$3,000,000 at 2.75% \$ _____

Above \$3,000,000 at 3.0% \$ _____

Agricultural and timberland at 1.28% \$ _____

Total Excise Tax: State \$ _____

Local \$ _____

*Delinquent Interest: State \$ _____

Local \$ _____

*Delinquent Penalty \$ _____

Subtotal \$ _____

*State Technology Fee \$ _____

*Affidavit Processing Fee \$ _____

Total Due \$ _____

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 Grantor's Agent _____

Name (print) _____

Date & city of signing _____

Signature of
Grantee or Grantee's Agent _____

Name (print) _____

Date & city of signing _____

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020(1C)).

INSTRUCTIONS

Note: To report a transfer of a controlling interest in real property, please use the Real Estate Excise Tax Affidavit Controlling Interest Transfer Return, [Revenue Form No. 84-0001B](#). This form is available online at <http://dor.wa.gov>.

Section 1:

If the sale involves property in more than one location code, use the Multiple Location Real Estate Excise Tax Affidavit.
If 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. This is the person(s) conveying interest in the property.

Section 2:

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property. List the percentage acquired after each name.

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. 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.

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

- 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. See ETA 3215 for additional information. If the sale involves multiple parcels with different land use codes, complete the predominate use worksheet.

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. Chapter [458-61A WAC](#) is available online at dor.wa.gov.
- 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 chapter [458-61A WAC](#).

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 amount	State rate	Tax
0 to \$500,000	500,000	1.1%	5,500
500,000.01 – 1,500,000	1,000,000	1.28%	12,800
1,500,000.01 to 3,000,000	100,000	2.75%	2,750
3,000,000.01 and above	0	3.0%	0
Totals	\$1,600,000		\$21,050

Calculate the state excise tax due using this chart:

Column A		Column B	Column C
Threshold	Amount within threshold amount	State rate	Tax
0 to \$500,000		1.1%	
500,000.01 – 1,500,000		1.28%	
1,500,000.01 to 3,000,000		2.75%	
3,000,000.01 and above		3.0%	
Totals			

Enter the total tax due amount on the Excise Tax: State line on the first page of the affidavit.

- **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 that 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.

Audit:

Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. 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.