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05/08/2022 11:10 AM Pages: 1 of 2 Fees: \$204.50 Skagit County Auditor

After recording, please return to:

James L. Kotschwar Attorney at Law P.O. Box 1593 Oak Harbor, WA 98277 Real Estate Excise Tax
Exempt
Skagit County Treasurer
By Dera Shompson
Date 6.8.22

REVOCABLE TRANSFER ON DEATH DEED

THE GRANTOR, VICKI L. TYLER, an unmarried person, has the following mailing address: 1108 Homestead, Burlington, WA 98233.

LEGAL DESCRIPTION. The real property that is the subject of this transfer on death deed is located at 1108 Homestead, Burlington, County of Skagit, State of Washington, and is fully described as follows:

Lot 5, HOMESTEAD PLACE SUBDIVISION, according to the plat thereof, recorded December 1, 2004, under Auditor's File No. 200412010051, and amended May 6, 2005, under Auditor's File No. 200505060135, records of Skagit County, Washington.

(Also known as Skagit County tax parcel no. P122249 / 4846-000-005-0000)

BENEFICIARIES. On the condition that they survive the Grantor, the Grantor designates her son, **KENNETH S. ROSWOLD**, as his separate estate, and her daughter, **KATHERINE S. TUCKER**, as her separate estate, as the beneficiaries of this transfer on death deed.

TRANSFER ON DEATH. For and in consideration of love and affection and no monetary consideration, upon the date of Grantor's death, the Grantor transfers to the beneficiaries in equal shares all of the Grantor's interest in the described property, including, without limitation, any hereafter-acquired title. If either of the beneficiaries does not survive the Grantor, she makes this transfer to the one who does survive him. If neither of them survives the Grantor, this transfer on death deed shall be deemed fully revoked. **Further, at all times before the Grantor's death, the Grantor reserves the right to revoke this transfer on death deed.**

REAL ESTATE EXCISE TAX EXEMPTION. The recording of this Revocable Transfer on Death Deed is not a "sale" as defined in RCW 82.45.010(3)(b) and is therefore not subject to real estate excise tax. The transfer that will occur under this Revocable Transfer on Death Deed at the time of Grantor's death is exempt from the Washington Real Excise Tax by reason of WAC 458-61A-202(6)(d). Further, the Washington Real Estate Excise Tax Affidavit is not required for the recording of this Revocable Transfer on Death Deed by reason of WAC 458-61A-303(3)(j). The beneficiaries will file the Washington Real Estate Excise Tax Affidavit after Grantor's death when perfecting title by presenting a certified copy of the Grantor's death certificate.

SIGNED this 27th day of Mary

1.

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STATE OF WASHINGTON) ss.

WITNESS my hand and official seal hereto affixed the day and year in this certificate above written.

NOTARY PUBLIC in and for the State of Washington, residing at Burlington.

My commission expires: 02 27 2025

Rosalba Lance

D2022:T