

127073

BOOK 161 PAGE 745

FILED FOR RECORD
SKAMANIA CO. WASH
BY SKAMANIA CO. TITLE

JAN 8 11 55 AM '97

Olson
AUDITOR
GARY H. OLSON

AFTER RECORDING MAIL TO:

Name USDA Forest Service

Address 902 Wasco Avenue Suite 200

City/State Hood River, OR 97031

Document Title(s): (or transactions contained therein)

1. Warranty Deed
- 2.
- 3.
- 4.



Reference Number(s) of Documents assigned or released:

☐ Additional numbers on page _____ of document

Grantor(s): (Last name first, then first name and initials)

1. Birkenfeld, Joseph A.
2. Birkenfeld, William J. and Mary Lee, Trustees
- 3.
- 4.

5. ☐ Additional names on page _____ of document

Grantee(s): (Last name first, then first name and initials)

1. United States of America
- 2.
- 3.
- 4.

5. ☐ Additional names on page _____ of document

Abbreviated Legal Description as follows: (i.e. lot/block/plat or section/township/range/quarter/quarter)

REAL ESTATE EXCISE TAX
18538

JAN 8 1997

PAID *exempt*
Skamania County
SKAMANIA COUNTY TREASURER

Gary H. Martin, Skamania County Auditor
Date 1-8-97 Parcel # 2-2-600
Jon

☐ Complete legal description is on page 1 of document

Assessor's Property Tax Parcel / Account Number(s): 02-07-00-0-0-0600-00

Registered ☒
Indexed, Dir ☒
Indirect ☒
Filed ☐
Mailed ☐

NOTE: The auditor/recorder will rely on the information on the form. The staff will not read the document to verify the accuracy or completeness of the indexing information provided herein.

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WHEN RECORDED MAIL TO:

USDA Forest Service
Columbia River Gorge NSA
902 Wasco Avenue, Suite 200
Hood River, OR 97031

MAIL TAX STATEMENT TO:

Birkenfeld Trust
c/o Michael Weff
Haglund & Kirtley
101 SW Main Street, Suite 1800
Portland, Oregon 97204-3226

Sta 20056

CRGNSA
GIP NO. 212

WARRANTY DEED

JOSEPH A. BIRKENFELD, a married person, as his separate estate, as to an undivided half interest, and WILLIAM J. BIRKENFELD AND MARY LEE BIRKENFELD, TRUSTEES OF THE WILLIAM J. BIRKENFELD AND MARY LEE BIRKENFELD CHARITABLE REMAINDER UNITRUST, created by agreement dated May 7, 1996, as to the remainder, all of Carson, Washington, Grantor, for the true and actual consideration of ONE MILLION SEVEN HUNDRED TEN THOUSAND DOLLARS (\$1,710,000), paid by Grantee pursuant to the General Exchange Act of March 20, 1922 (42 Stat. 465, as amended; 16 U.S.C. 485, 486) and the Act of October 21, 1976 (90 Stat. 2743; 43 U.S.C. 1715, 1716, 1717), as amended, the receipt of which is hereby acknowledged, does hereby convey and warrant unto the UNITED STATES OF AMERICA, Grantee, and its assigns, all of the following described real property situate in the County of Skamania, State of Washington.

Willanette Meridian

T. 2 N., R. 7 E.,

sec. 6, SE1/4NW1/4 and E1/2SW1/4;

sec. 7, E1/2NW1/4.

The areas described aggregate 200.0 acres, more or less.

page 1 of 3

Gary H. Martin, Skamania County Assessor
Date 1-9-97 Filed 1-7-97

18538

REAL ESTATE EXCISE TAX
~~18537~~

JAN 8 1997

PAID Exempt
W. Johnson, Deputy
SKAMANIA COUNTY TREASURER

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SUBJECT TO:

1.) An access road easement, in favor of the United States of America, for "a system of roads", located on these parcels, dated April 14, 1953, and recorded at Book 39, Page 377, on May 6, 1953, Skamania County Deed Records. (affects land in both Section 6 and 7)

2.) An access road easement, in favor of the State of Washington; Division of Forestry, for construction and maintenance of a road for forest protection purposes, dated April 29, 1947, and recorded at Book G, Page 521, on June 6, 1947, Skamania County Deed Records. (affects land in both Section 6 and 7)

The acquiring agency is the Forest Service, U.S. Department of Agriculture.

Dated this 30th day of DECEMBER, 1990.

Joseph A. Birkenfeld
JOSEPH A. BIRKENFELD

William J. Birkenfeld - Trustee
WILLIAM J. BIRKENFELD, Trustee

Mary Lee Birkenfeld - Trustee
MARY LEE BIRKENFELD, Trustee

ACKNOWLEDGMENT

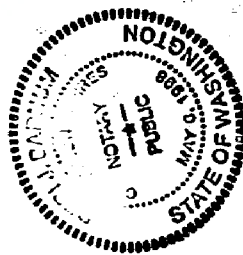
STATE OF WASHINGTON)
COUNTY OF SKAMANIA) ss.

On this 30th day of DECEMBER, 1990, before me the undersigned, a Notary Public in and for the State of WASHINGTON, personally appeared JOSEPH A. BIRKENFELD, known/proved to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

Debi J. Baunum DEBI J. BAUNUM
Notary Public for the State of WASHINGTON
Residing at CAMAS
My Commission expires MAY 6, 1999

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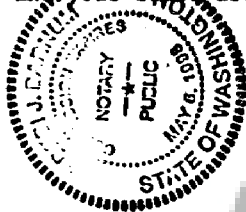
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ACKNOWLEDGMENT

STATE OF WASHINGTON)
COUNTY OF SKAMANIA) ss.

On this 31st day of DECEMBER, 19 96, before me the undersigned, a Notary Public in and for the State of WASHINGTON, personally appeared WILLIAM J. BIRKENFELD AND MARY LEE BIRKENFELD, known/proved to me to be the persons who subscribed to the within instrument, as Trustees of the William J. Birkenfeld and Mary Lee Birkenfeld Charitable Remainder Unitrust, created by Agreement dated May 7, 1996, and acknowledged that they executed the same as said Trustees.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.



Deb. J. Barnum DEB. J. BARNUM
Notary Public for the State of WASHINGTON
Residing at CAMAS
My Commission expires MAY 6, 1998

Certified correct as to consideration, conditions, and descriptions.

Robert J. Peter

Date 12/24/96



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STATE OF WASHINGTON

DEPARTMENT OF REVENUE

Special Programs Division • Miscellaneous Tax Section

P.O. Box 47477 • Olympia, Washington 98504-7477 • (360) 753-5545 • FAX (360) 586-2163

June 4, 1996

TDD (360) 664-3144 • TDD 1-800-451-7985

MICHAEL G NEFF
HAGLUND & KIRTLBY
101 SW MAIN SUITE 1800
PORTLAND OR 97204

Re: Real Estate Excise Tax Inquiry - U.S. Forest Service Threat to Condemn Birkenfeld National
Area Special Management Area Land

Dear Mr. Neff:

This letter is in response to your correspondence dated May 29, 1996, regarding an exemption from real estate excise tax from a proposed real property transfer. You are requesting a determination letter to provide to the Skamania County Treasurer. I will not repeat the detailed facts of your correspondence, but it is incorporated herein by this reference.

From the information provided, your firm represents William and Joseph Birkenfeld and their families. The Birkenfelds agreed, under threat of condemnation, to convey 2,948 acres of forestland located in the Columbia River Gorge National Scenic Area to the United States Forest Service in exchange for federally-owned timber.

The question you have is will this transfer meet the exemption requirements of WAC 458-61-420(1)(c)? That exemption states that the tax does not apply to transfers to the United States, or any political subdivision thereof, either under threat of the exercise of eminent domain or as a result of the actual exercise of eminent domain.

The Columbia River Gorge national Scenic Area was created by federal law in 1986. Congress specifically authorized the Forest Service to "acquire any lands or interests therein within the special management areas...which the (Forest Service) determines are necessary to achieve the purpose of this Act". This authorization included the power of eminent domain.

In a letter dated April 29, 1996, you wrote a letter to Arthur Carroll, Area Manager, Columbia River Gorge National Scenic Area, stating that due to differences on several issues, acquisition by the Forest Service of the property in question was extremely unlikely. You then state that "I believe we will be unable to negotiate an exchange or sale that is entered into voluntarily by the Birkenfeld family".

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Michael G. Neff
June 4, 1996
Page Two

In reply, Arthur Carroll, wrote back, in a letter dated May 7, 1996, that:

...Various attempts to acquire the Birkenfeld Greenleaf Basin properties over the past seven to eight years have resulted in an impasse between the Birkenfelds and the Forest Service...It is the policy of the Forest Service to acquire property by negotiation and purchase, where possible, rather than through eminent domain. However, if negotiations to complete a voluntary acquisition of the Birkenfeld family property does not conclude successfully, I will have no alternative but to recommend acquisition of the identified 2,948.01 acres by eminent domain proceedings, as set out in Section 9 (a) & (b) (1) (A) & (2) (b) of PL 99-663,...

Based on the documentation presented, the transfer of the Birkenfelds 2,948 acres to the Forest Service would meet the exemption requirements of WAC 400-61-420(1)(c). Please attach a copy of this letter to the affidavit at the time of the transfer to the Skamania County Treasurer. If I can be of any further assistance, please contact me at (360) 664-0700 or FAX (360) 386-2163.

Sincerely,

Leland F. Smith
Leland F. Smith
Miscellaneous Tax Specialist
Special Programs Division

cc: Skamania County Treasurer

6496-1