



MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC

This form is your receipt when stamped by cashier.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED OWNER and LOCATION OF MOBILE HOME fields with handwritten entries: Name Stanley P. Pierce, Street 1312 Bridge St. #8, City Clarkston WA 99403

NEW REGISTERED OWNER and LEGAL OWNER fields with handwritten entries: Name Kathleen R. Pierce, Street 3535 13th St E, City Lewiston ID 83501

PERSONAL PROPERTY PARCEL or ACCOUNT NO. 50042100200040080 LIST ASSESSED VALUE(S): \$ 16,600.00

REAL PROPERTY PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$

Table with columns: MAKE (LIBER), YEAR (1987), MODEL, SIZE, SERIAL NO. or I.D. (09L21802), REVENUE TAX CODE NO.

Date of Sale 3/11/15, Taxable Sale Price, Excise Tax, Delinquent Interest, Delinquent Penalty, Subtotal, State Technology Fee 5.00, Affidavit Processing Fee, Total Due 10.00, WAC No. 458-61A-201

AFFIDAVIT section with signatures of Grantor/Agent Andrew Pierce, POA and Grantee/Agent Kathleen Pierce, dated 3-11-15 Asotin Courthouse

TREASURER'S CERTIFICATE: I hereby certify that property taxes due Asotin County on the mobile home described hereon have been paid to and including the year 2015, dated 3/11/15 by Vicki Cole, County Treasurer or Deputy

If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).

THIS SPACE - TREASURER'S USE ONLY

Phyllis Stein CR# 1270 (Ya)

ASOTIN COUNTY TREASURER stamp, handwritten numbers 48210 and 48220, and COUNTY TREASURER stamp

Filed for record at the request of:  
Stanley Paul Pierce  
1312 Bridge St. #8  
Clarkston, Wa 99403

**DURABLE POWER OF ATTORNEY**

I, Stanley Paul Pierce, resident of the State of Washington, revoke any powers of attorney I may have given in the past and give Andrew Cash Pierce (referred to below as "the agent") a durable power of attorney. I intend that it not be limited by any disability I may have in the future.

**1. POWERS**

A. The agent shall act on my behalf and for my benefit, and shall have all powers over my estate that I have or acquire. These shall include, but not be limited to, the following: the power to make deposits to, and payments from, any account in my name in any financial institution; the power to open and remove items from any safe deposit box in my name; the power to sell, exchange or transfer title to stocks, bonds or other securities; the power to sell, convey or encumber any real or personal property.

B. The agent shall have the power to consent to, or to withhold consent from, medical treatment, shall have all powers necessary or desirable to provide for my support, maintenance, health and comfort; the agent shall be entitled to obtain and use any of my medical records or other individually identifiable health information to the same extent as I would myself. This is intended as a full release of all information governed by the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

C. I authorize the agent to revoke any community property agreement and to transfer any property to my spouse or registered domestic partner as a gift. \_\_\_\_\_ (Initial here if revocation of a community property agreement and gifts to a spouse or registered domestic partner are authorized. If they are not authorized, cross out all of paragraph C.)

48210

D. I authorize the agent to make gifts of my property to the following person or persons: Catherine Rose Pierce.

Gifts under this paragraph may be:

in any amount  
 not more than \$ \_\_\_\_\_ per year

(If gifts are authorized under paragraph D, either *initial* next to “in any amount” or *initial* next to “no more than” and fill in a dollar amount. If gifts are not authorized, cross out all of paragraph D.)

No gift may be made under this power of attorney, except to a spouse or registered domestic partner if authorized under paragraph 1(C), unless authorized by this paragraph.

## 2. EFFECTIVE DATE, REVOCATION AND DISPOSITION OF REMAINS

A. This power of attorney shall become effective (initial the choice that applies):

SPP immediately

\_\_\_\_\_ only when my agent certifies in writing that I lack the mental capacity to make important decisions independently. (This certification may be made using the box at the end of this document, or may be made in a separate writing.)

B. It shall remain in effect until revoked or until my death.

C. After my death, my agent shall have the authority to act as my representative for purposes of controlling the disposition of my remains, as authorized under RCW 68.50.16, if I have not otherwise made lawful provision for their disposition.

D. I may revoke this power of attorney by giving written notice to the agent and, if the power of attorney has been recorded, by recording the written instrument of revocation in the county office where deeds are recorded.

E. If I give notice of revocation after my agent has certified that I lack the mental capacity to make important decisions, then my agent’s power or attorney shall be suspended unless and until a court determines that the revocation was not effective.

**3. RIGHTS AND DUTIES OF THE AGENT**

A. My estate shall hold the agent harmless from, and indemnify the agent for, all liability for acts done for me in good faith based on this power of attorney.

B. The agent shall be required to account to any subsequently appointed personal representative.

**4. NOMINATION OF GUARDIAN**

I nominate the agent for consideration by the court as my guardian or limited guardian in the event that any guardianship proceeding for my person or estate should be commenced.

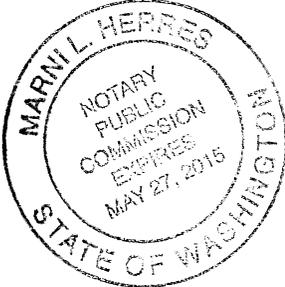
**5. SUBSTITUTE AGENT**

I appoint Pamela J. Purvis to serve as substitute agent in place of the agent named in paragraph 1 above, if the agent named in paragraph 1 is unable or unwilling to serve. A statement signed by the substitute agent, affirming that the agent named in paragraph 1 is unable or unwilling to serve shall be sufficient to establish that the agent is unable or unwilling to serve.

(If no substitute agent is named, this paragraph should be crossed out.)

Dated: 03/04/15 St. Purvis  
3-5-15 might X \_\_\_\_\_

On 3-5-2015, a person I know to be Stanley Paul Pierce appeared before me in person, signed above, and acknowledged that the signing was done freely and voluntarily for the purposes mentioned above.  
Dated: 3-5-2015  
Marni L. Herres  
Notary Public, State of Washington,  
residing at: Panacey WA  
Commission expires: May 27, 2015



48210

**REAL ESTATE EXCISE TAX  
 SUPPLEMENTAL STATEMENT**  
 (WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A) for claims of tax exemption as provided below. Completion of this form is required for the types of real property transfers listed in numbers 1-3 below. Only the first page of this form needs original signatures.

**AUDIT:** Information you provide on this form is subject to audit by the Department of Revenue. **In the event of an audit, it is the taxpayers' 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) Failure to provide supporting documentation when requested may result in the assessment of tax, penalties, and interest. Any filing that is determined to be fraudulent will carry a 50% evasion penalty in addition to any other accrued penalties or interest when the tax is assessed.

**PERJURY:** Perjury is a class C felony which is punishable by imprisonment in a 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)).

The persons signing below do hereby declare under penalty of perjury that the following is true (check appropriate statement):

1.  **DATE OF SALE:** (WAC 458-61A-306(2))

I, (print name) \_\_\_\_\_ certify that the \_\_\_\_\_  
 (type of instrument), dated \_\_\_\_\_, was delivered to me in escrow by \_\_\_\_\_  
 (seller's name). **NOTE:** Agent named here must sign below and indicate name of firm. The payment of the tax is considered current if it is not more than 90 days beyond the date shown on the instrument. If it is past 90 days, interest and penalties apply to the date of the instrument.  
 Reasons held in escrow: \_\_\_\_\_

Signature

Firm Name

2. **GIFTS:** (WAC 458-61A-201) The gift of equity is non-taxable; however, any consideration received is not a gift and is taxable. The value exchanged or paid for equity plus the amount of debt equals the taxable amount. One of the boxes below must be checked. Both Grantor (seller) and Grantee (buyer) must sign below.

Grantor (seller) gifts equity valued at \$ \_\_\_\_\_ to grantee (buyer).

**NOTE: Examples of different transfer types are provided on the back. This is to assist you with correctly completing this form and paying your tax.**

**"Consideration"** means money or anything of value, either tangible (boats, motor homes, etc) or intangible, paid or delivered, or contracted to be paid or delivered, including performance of services, in return for the transfer of real property. The term includes the amount of any lien, mortgage, contract indebtedness, or other encumbrance, given to secure the purchase price, or any part thereof, or remaining unpaid on the property at the time of sale. **"Consideration"** includes the assumption of an underlying debt on the property by the buyer at the time of transfer.

**A: Gifts with consideration**

1.  Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of \$ \_\_\_\_\_ and has received from the grantee (buyer) \$ \_\_\_\_\_ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
2.  Grantee (buyer) will make payments on \_\_\_\_\_% of total debt of \$ \_\_\_\_\_ for which grantor (seller) is liable and pay grantor (seller) \$ \_\_\_\_\_ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.

**B: Gifts without consideration**

1.  There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
2.  Grantor (seller) has made and will continue to make 100% of the payments on total debt of \$ \_\_\_\_\_ and has not received any consideration towards equity. No tax is due.
3.  Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ \_\_\_\_\_ and has not paid grantor (seller) any consideration towards equity. No tax is due.
4.  Grantor (seller) and grantee (buyer) have made and will continue to make payments from joint account on total debt before and after the transfer. Grantee (buyer) has not paid grantor (seller) any consideration towards equity. No tax is due.

Has there been or will there be a refinance of the debt?  YES  NO

If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

**The undersigned acknowledges this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.**

Andrew C. Pilgrace, POA  
 Grantor's Signature

Kathleen Pilgrace  
 Grantee's Signature

3.  **IRS "TAX DEFERRED" EXCHANGE** (WAC 458-61A-213)

I, (print name) \_\_\_\_\_, certify that I am acting as an Exchange Facilitator in transferring real property to \_\_\_\_\_ pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213.

**NOTE:** Exchange Facilitator must sign below.

Exchange Facilitator's Signature

48210