

REAL ESTATE EXCISE TAX AFFIDAVIT

This form is your receipt when stamped by cashier.

PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW – CHAPTER 458-01A WAC

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

(See back of last page for instructions)

Check box if partial sale of property

If multiple owners, list percentage of ownership next to name

1 SELLER GRANTOR	Name <u>Marvin Knotts</u>	2 BUYER GRANTEE	Name <u>Debra A. Snook</u>
	Mailing Address <u>612 16th Avenue</u>		Mailing Address <u>2072 Crestview</u>
	City/State/Zip <u>Clarkston, WA 99403</u>		City/State/Zip <u>Clarkston, WA 99403</u>
	Phone No. (including area code) <u>(509) 751-5599</u>		Phone No. (including area code) <u>(509) 758-1658</u>

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

Name Marvin Knotts List all real and personal property tax parcel account numbers – check box if personal property

Mailing Address 612 16th Avenue 1004010050006

City/State/Zip Clarkston, WA 99403

Phone No. (including area code) (509) 751-5599

List assessed value(s) 223800

4 Street address of property: 612 16th Avenue, Clarkston, WA 99403

This property is located in Clarkston

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)

See Exhibit A.

5 Select Land Use Code(s):

11 - Household, single family units

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 81.30, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? YES NO

6 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 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 84.33.110 or RCW 84.33.108). 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 _____ 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) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

(3) OWNER(S) SIGNATURE _____

PRINT NAME _____

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

None

If claiming an exemption, list WAC number and reason for exemption

WAC No. (Section/Subsection) 458-61A-201(1)

Reason for exemption _____

Gift _____

Type of Document Limited Warranty Deed

Date of Document 5/29/15

Gross Selling Price \$	0.00
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	0.00
Excise Tax: State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	
Local \$	
*Delinquent Penalty \$	
Subtotal \$	0.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	
Total Due \$	10.00

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 Marvin Knotts Signature of Grantee or Grantee's Agent Debra A. Snook

Name (print) Marvin Knotts Name (print) Debra A. Snook

Date & city of signing: Lewiston, Idaho May 29, 2015 Date & city of signing: Lewiston, Idaho May 29, 2015

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(1)(c)).

REV 84 0001a (04/28/15) THIS SPACE - TREASURER'S USE ONLY COUNTY TREASURER

Cressens, Moore, Dikking, Bell
6/1/15
VA

PAID
JUN 02 2015
ASOTIN COUNTY
TREASURER

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EXHIBIT A

Real property commonly referred to as 612 16th Avenue, Clarkston, County of Asotin, State of Washington, and more particularly described as follows:

PARCEL I:

THAT PART OF LOT 5 OF BLOCK "H" OF VINELAND, ASOTIN COUNTY, WASHINGTON, MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHEAST CORNER OF SAID LOT 5, SAID POINT BEING ON THE CENTERLINE OF 16TH AVENUE; THENCE NORTH 2°13' WEST ALONG THE EAST LINE OF SAID LOT 5 A DISTANCE OF 20.87 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF 16TH AVENUE, SAID POINT BEING THE TRUE PLACE OF BEGINNING; THENCE NORTH 75°36' WEST ALONG SAID RIGHT-OF-WAY LINE 124.04 FEET; THENCE NORTH 14°24' EAST, 190.27 FEET TO A POINT ON THE SOUTH LINE OF LOT 10 OF BLOCK 2 OF SUNRISE ADDITION; THENCE EAST ALONG SAID SOUTH LINE 64.49 FEET TO A POINT ON THE EAST LINE OF SAID LOT 5; THENCE SOUTH 02°13' EAST ALONG SAID EAST LINE 31.50 FEET; THENCE SOUTH 87°47' WEST, 64.36 FEET; THENCE SOUTH 14°24' WEST, 93.28 FEET; THENCE NORTH 89°26' EAST, 72.56 FEET; THENCE NORTH 87°47' EAST, 18.50 FEET TO A POINT ON THE EAST LINE OF SAID LOT 5; THENCE SOUTH 02°13' EAST ALONG SAID EAST LINE 92.32 FEET TO THE TRUE PLACE OF BEGINNING.

PARCEL II:

TOGETHER WITH AN EASEMENT FOR INGRESS, EGRESS AND UTILITIES MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHEAST CORNER OF SAID LOT 5,

EXHIBIT A - 1

Creason, Moore, Dokken & Geidl, PLLC
P.O. Drawer 835, Lewiston ID 83501
(208)743-1516; Fax(208)746-2231

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SAID POINT BEING ON THE CENTERLINE OF 16TH AVENUE; THENCE NORTH 02°13' WEST ALONG THE EAST LINE OF SAID LOT 5 A DISTANCE OF 20.87 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF 16TH AVENUE; THENCE NORTH 75°36' WEST ALONG SAID RIGHT-OF-WAY LINE 99.04 FEET TO THE TRUE PLACE OF BEGINNING; THENCE CONTINUE NORTH 75°36' WEST, 25.00 FEET; THENCE NORTH 14°24' EAST, 190.27 FEET TO A POINT ON THE SOUTH LINE OF LOT 10 OF BLOCK 2 OF SUNRISE ADDITION; THENCE EAST ALONG SAID SOUTH LINE 64.49 FEET TO A POINT ON THE EAST LINE OF SAID LOT 5; THENCE SOUTH 02°13' EAST ALONG SAID EAST LINE 13.50 FEET; THENCE SOUTH 87°47' WEST, 27.00 FEET; THENCE SOUTH 2°13' EAST, 36.00 FEET; THENCE NORTH 87°47' EAST, 27.00 FEET; THENCE SOUTH 2°13' EAST, 13.50 FEET; THENCE SOUTH 87°47' WEST, 57.91 FEET; THENCE SOUTH 14°24' WEST, 129.39 FEET TO THE TRUE PLACE OF BEGINNING. EXCEPTING THEREFROM THAT PORTION LYING WITHIN PARCEL I.

SUBJECT TO:

- Retained Life Estate in Marvin Knotts.

EXHIBIT A - 2

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P.O. Drawer 835, Lewiston ID 83501
(208)743-1516; Fax(208)746-2231

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**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 deeded transfers and Form REV 84 0001B for controlling interest transfers) 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 the 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 yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

 Grantor's Signature Date 5-29-15

 Grantor's Name (print) Marvin L. Knotts

 Grantee's Signature Date 5-29-15

 Grantee's Name (print) Debra A. Snook

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

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 534-1503. To inquire about the availability of this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

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