



REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

PLEASE TYPE OR PRINT

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 Name: Ramona Corso; 2 Name: Ramona Corso Steve Waddle; Mailing Address: 422 9th St.; City/State/Zip: Clarkston WA 99403; Phone No.: 509-758-3305

3 Send all property tax correspondence to: [X] Same as Buyer/Grantee; List all real and personal property tax parcel account numbers - check box if personal property: 1-002-23-009-0002-0000 79900; List assessed value(s):

4 Street address of property: 422 9th St, Clarkston WA, 99403; This property is located in [ ] unincorporated [ ] County OR within [ ] city of; [ ] Check box if any of the listed parcels are being segregated from a larger parcel.

SEE ATT.

5 Select Land Use Code(s): 11; enter any additional codes:; (See back of last page for instructions); Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)? [X] YES [ ] NO

6 Is this property designated as forest land per chapter 84.33 RCW? [ ] YES [X] NO; Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34? [ ] YES [X] NO; Is this property receiving special valuation as historical property per chapter 84.26 RCW? [ ] YES [X] 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.

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.

If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) WAC 458-61A-201; Reason for exemption

Type of Document: Quick Claim Deed; Date of Document: 7-3-15; Gross Selling Price \$; \*Personal Property (deduct) \$; Exemption Claimed (deduct) \$; Taxable Selling Price \$; Excise Tax: State \$; Local \$; \*Delinquent Interest: State \$; Local \$; \*Delinquent Penalty \$; Subtotal \$; \*State Technology Fee \$ 5.00; \*Affidavit Processing Fee \$ 5.00; 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: Ramona Corso; Signature of Grantee or Grantee's Agent: Steve Waddle; Date & city of signing: 7-06-2015; Date & city of signing: 7-6-15

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)).

REV 84 0001a (02/13/07) THIS SPACE - TREASURER'S USE ONLY JUL 06 2015 ASOTIN COUNTY TREASURER CASH 10.00 Va 48551

THIS SPACE PROVIDED FOR RECORDER'S USE ONLY:

WHEN RECORDED RETURN TO:  
Ramona Corso  
422 9th St  
Clarkston, Washington, 99403

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**QUIT CLAIM DEED**

THE GRANTOR(S),

- Ramona Corso, a single person,

for and in consideration of: One Dollar (\$1.00) and other good and valuable consideration conveys, releases and quit claims to the GRANTEE(S):

- Steve G Waddle, 1020 Bryden Space R2, Lewiston, NezPerce County, Idaho, 83501,
- Ramona Corso, 422 9th St, Clarkston, Asotin County, Washington, 99403,

as joint tenants with rights of survivorship, the following described real estate, situated in Clarkston, in the County of Asotin, State of Washington:

(legal description): THE SOUTH 50.0 FEET OF LOT 9 OF BLOCK 23 WEST OF CLARKSTON, ACCORDING TO PLAT RECORDED IN BOOK B OF PLATS, PAGE 23, RECORDS OF ASOTIN COUNTY, WASHINGTON SUBJECT TO: RIGHTS OF THE PUBLIC IN AND TO ADJACENT STREETS AND ALLEYS.

Grantor grants, all of the Grantor's rights, title, and interest in and to the above described property and premises to the Grantee(s), and to the Grantee(s) heirs and assigns forever, so that neither Grantor(s) nor Grantor's heirs, legal representatives or assigns shall have, claim or demand any right or title to the property, premises, or appurtenances, or any part thereof.

Tax Parcel Number: 1-002-23-009-0002-0000

**Grantor Signatures:**

48551

**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.**

Ramona Corso  
 Grantor's Signature

Steve Waddell  
 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

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