

REAL ESTATE EXCISE TAX AFFIDAVIT

This form is your receipt when stamped by cashier.

PLEASE TYPE OR PRINT

CHAPTER 81.45 RCW - CHAPTER 81.55 RCW

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

SELLER GRANTOR	1 Name <u>Melvin Kiesecker, a widower</u>	BUYER GRANTEE	2 Name <u>Ted E. Kiesecker, an unmarried person</u>
	Mailing Address <u>7107 Montgomery Ridge Road</u>		Mailing Address _____
	City/State/Zip <u>Anatone, WA 99401</u>		City/State/Zip _____
	Phone No. (including area code) <u>(509) 256-3386</u>		Phone No. (including area code) _____

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

Name _____

Mailing Address _____

City/State/Zip _____

Phone No. (including area code) _____

List all real and personal property tax parcel account numbers - check box if personal property

Please see Exhibit B, attached.

List assessed value(s)

600, 2400, 1200

2400, 600, 1200

5420, 5330, 920

9420, 600, 10, 900

1850, 8000, 1200

1200, 2400

4 Street address of property Rural Asotin County

This property is located in Asotin County

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)

Please see Exhibit A, attached.

5 Select Land Use Code(s):

94 - Open space land classified under chapter 81.44 RCW

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 81.36, 81.37, or 81.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?

6 YES NO

Is this property designated as forest land per chapter 81.53 RCW?

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 81.54 RCW?

Is this property receiving special valuation as historical property per chapter 81.26 RCW?

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 81.53.110 or RCW 81.54.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land does does not qualify for continuance.

Rozella Wood 3/6/14
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 81.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

(3) OWNER(S) SIGNATURE

Ted Kiesecker
PRINT NAME

Ted Kiesecker

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) 458-61A-201

Reason for exemption _____

Gift.

Type of Document Gift Deed

Date of Document February 26, 2014

Gross Selling Price \$	0.00
*Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	0.00
Excise Tax - State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	0.00
*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 <u>Melvin Kiesecker</u>	Signature of Grantee or Grantee's Agent <u>Ted Kiesecker</u>
Name (print) <u>Melvin Kiesecker</u>	Name (print) <u>Ted E. Kiesecker</u>
Date & city of signing: <u>2/26/14 - Clarkston</u>	Date & city of signing: <u>2/26/14 Clarkston</u>

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.20.010).

REV 84 0001a (6/5/13) THIS SPACE - TREASURER'S USE ONLY COUNTY TREASURER

D. Githins 13209 47319

HS

ASOTIN COUNTY TREASURER

Exhibit A

Parcel A:

The Southeast Quarter (SE $\frac{1}{4}$), and the Southeast Quarter of the Southwest Quarter (SE $\frac{1}{4}$ SW $\frac{1}{4}$) of Section Ten (10);

The Northwest Quarter (NW $\frac{1}{4}$), and the Northwest Quarter of the Northeast Quarter (NW $\frac{1}{4}$ NE $\frac{1}{4}$); and the Northwest Quarter of the Southwest Quarter (NW $\frac{1}{4}$ SW $\frac{1}{4}$) of Section Fifteen (15);

The East half of the Southeast Quarter (E $\frac{1}{2}$ SE $\frac{1}{4}$) of Section Sixteen (16); and that part of the Southwest Quarter of the Northeast Quarter (SW $\frac{1}{4}$ NE $\frac{1}{4}$) of Section Fifteen (15), lying Northwesterly of a line running diagonally from the center of Section Fifteen (15) to the Northeast (NE) corner of the Southwest Quarter of the Northeast Quarter (SW $\frac{1}{4}$ NE $\frac{1}{4}$) of said Section, and that part of the Northeast Quarter of the Northeast Quarter (NE $\frac{1}{4}$ NE $\frac{1}{4}$) of Section Fifteen (15) lying Northwesterly of a line running diagonally from the Southwest Quarter (SW $\frac{1}{4}$) corner of the Northeast Quarter of the Northeast Quarter (NE $\frac{1}{4}$ NE $\frac{1}{4}$) of said Section to the Northeast (NE) corner of said Section, all in Township Seven (7) North, Range Forty-Six (46), East of the Willamette Meridian.

Parcel B:

All that part of Government Lot One (1) of Section Six (6), Township Seven (7) North, Range 46 East of the Willamette Meridian lying West of the thread of Ten Mile Creek.

AND:

All that part of the Northwest Quarter of the Southeast Quarter of Section 6, Township 7 North, Range 46 East of the Willamette Meridian lying Northerly and Westerly of the County Road as now located.

Parcel C:

The SW $\frac{1}{4}$ and the SW $\frac{1}{4}$ SE $\frac{1}{4}$ of Section 8, and the N $\frac{1}{2}$ of NW $\frac{1}{4}$ of Section 17, all in Township 7 North, Range 46, East of the Willamette Meridian, EXCEPTING THEREFROM any portion of Montgomery Ridge Road as conveyed to Asotin County in right of way deed recorded January 20, 1967 as Instrument No. 97220, and ALSO EXCEPTING THEREFROM any portion deeded to Asotin County for road purposes as described in quitclaim deed recorded October 24, 1931 in Book 43 of Deeds, page 206.

Parcel D:

The South half of the Northeast Quarter (S $\frac{1}{2}$ NE $\frac{1}{4}$), the North half of the Southeast Quarter (N $\frac{1}{2}$ SE $\frac{1}{4}$), and the Southeast Quarter of the Southeast Quarter (SE $\frac{1}{4}$ SE $\frac{1}{4}$) of Section 12, Township 7 North, Range 45, East of the Willamette Meridian, Asotin County, Washington.

EXCEPT that portion thereof conveyed to Asotin County for the Montgomery Ridge Road by Deed recorded April 29, 1958, as Recording No. 68332.

Parcel E:

Government Lots 3 and 4 of Section 7, Township 7 North, Range 46, East of the Willamette Meridian, Asotin County, Washington;

EXCEPT that portion thereof conveyed to Asotin County for road purposes by Deed recorded October 24, 1931, in Book 43 of Deeds, page 206;

AND EXCEPT that portion thereof conveyed to Asotin County for the Montgomery Ridge Road by Deed recorded April 29, 1958, as Recording No. 68332.

Parcel F:

The West Half of the Northeast Quarter (W $\frac{1}{2}$ NE $\frac{1}{4}$) of Section Six (6), Township Seven (7) North, Range Forty-Six (46) East of the Willamette Meridian; and

The Southeast Quarter (SE $\frac{1}{4}$) and the South Half of the Northeast Quarter (S $\frac{1}{2}$ NE $\frac{1}{4}$) of Section Thirty-One (31), Township Eight (8) North, of Range Forty-Six (46), East of the Willamette Meridian.

Exhibit B

2-007-46-010-3400-0000, 2-007-46-010-4000-0000, 2-007-46-015-1800-0000, 2-007-46-015-2000-0000, 2-007-46-015-3200-0000, 2-007-46-016-4500-0000, 2-007-46-017-2800-0000, 2-007-46-007-3600-0000, 2-007-46-006-4201-0000, 2-007-46-008-3000-0000, 2-007-46-008-4300-0000, 2-007-45-012-1700-0000, 2-007-45-012-4400-0000, 2-007-45-012-4800-0000, 2-007-46-006-1600-0000, 2-008-46-031-1700-0000, 2-008-46-031-4000-0000

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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(1)(c)).

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 \$ 36,350.00 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) 570-3265 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.

Melvin Kiesecker 2/26/14
Grantor's Signature Date
Melvin Kiesecker
Grantor's Name (print)

Ted Kiesecker 2/26/14
Grantee's Signature Date
Ted Kiesecker
Grantee's Name (print)

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) 570-3265. 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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