



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

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.

Form with sections 1 and 2. Section 1: SELLER GRANTOR (Name: EDNA HEDRICK, Mailing Address: 318 Elm, City/State/Zip: CLARKSTON, WA 99463, Phone No.: 509 758 6185). Section 2: BUYER GRANTEE (Name: HAROLD E. HEDRICK, ANSARA N. HEDRICK, Mailing Address: 615 RIVERVIEW BLVD, City/State/Zip: CLARKSTON, WA 99463, Phone No.: 208-305-9507).

Section 3: Send all property tax correspondence to: [] Same as Buyer/Grantee. Section 4: Street address of property: 318 Elm St. This property is located in [] unincorporated ASOTIN County OR within [] city of CLARKSTON. Legal description of property: See Attachment "A" for Legal Description.

Section 5: Select Land Use Code(s). Section 6: Is this property exempt from property tax per chapter 84.36 RCW? [] YES [X] NO. 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. (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. (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. (3) OWNER(S) SIGNATURE: [] PRINT NAME

Section 7: List all personal property (tangible and intangible) included in selling price. Type of Document: Quit Claim DEED. Date of Document: 11/30/15. 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 \$: []. Total Due \$: 10.00. A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS

Section 8: I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. Signature of Grantor or Grantor's Agent: Edna B Hedrick. Name (print): EDNA B HEDRICK. Date & city of signing: 11/30/15 ASOTIN. Signature of Grantee or Grantee's Agent: Harold E. Hedrick. Name (print): HAROLD E. HEDRICK. Date & city of signing: 11/30/15 ASOTIN.

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)).

**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

- 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.
- 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

- There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
- 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.
- 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.
- 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.

Edna B. Hedrick 12/30/15 Grantor's Signature Harold B. Hedrick 12/30/15 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

48940

TREASURER'S OFFICE, ASOTIN COUNTY, WASH.
 Make Remittance Payable to Treasurer of Asotin County
 Asotin, Washington

This is a Receipted Bill for Excise Tax on Real Estate Sale When Stamped by County Treasurer

Date of Sale or Transfer November 15, 1965 No. 9341

Name of Seller William Robert Knopes and Betty Ann Knopes

Address Clarkston, Washington

Name of Purchaser Harold E. Hedrick and Edna B. Hedrick

Address 318 Elm Street, Clarkston, Washington

Description of Property Involved Commencing at the Southwest corner of Lot 12, Block of Clarkston, Washington; thence South along the East line of 4th Street a distance of 200 feet to the place of beginning; thence continuing South along East line of 4th Street a distance of 100 feet to the North line of Elm Street; thence East along the North line of Elm Street a distance of 66.25 ft; thence North at right angles a distance of 100 feet; thence West at right angles a distance of 66.25 ft to the place of beginning, being part of NW 1/4 Section 21, Twp 11, N R 46 E.W.M.

Nature of Transfer (Explain fully) sale and transfer

Gross Sales Price \$9,900.00

Meaning — Equity plus all unpaid encumbrances—(See Sec. 90RD No. 87)

Excise Tax - \$ 99.00

Pendly - - - none

Total - - - \$ 99.00

AFFIDAVIT OF SELLER

The undersigned seller being first sworn, on oath, says that the foregoing information is a true and correct statement of the facts pertaining to the transfer of the above described real estate

WILLIAMS FRAZIER TITLE COMPANY

Agent Signature of Seller

Subscribed and sworn to before me this 17th day of November 19 65

Notary Public in and for the State of _____
 residing at _____

A. H. ...
 "A"

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