

**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 SELLER GRANTOR	Name <u>SEGIOS ALBA ZACARINS AKA</u> <u>SEGIOS ALBA</u>	2 BUYER GRANTEE	Name <u>SEGIOS ALBA ZACARINS</u> <u>ANABICA E. ALBA</u>
	Mailing Address <u>640 11TH ST.</u>		Mailing Address <u>640 11TH ST.</u>
	City/State/Zip <u>CLARKSTON, WA 99403</u>		City/State/Zip <u>CLARKSTON, WA 99403</u>
	Phone No. (including area code) <u>509-758-6587</u>		Phone No. (including area code) <u>509-758-6587</u>
3 Send all property tax correspondence to <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	
Name _____		1-002-13-012-0003 <input type="checkbox"/>	
Mailing Address _____		0000 <input type="checkbox"/>	
City/State/Zip _____		<input type="checkbox"/>	
Phone No. (including area code) _____		<input type="checkbox"/>	
		List assessed value(s) 95,200	

4 Street address of property: 640 11TH ST. CLARKSTON, WA 99403

This property is located in Select Location 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)  
THE SOUTH 45 FT OF THE NORTH 65 FT IN BLOCK 13 OF WEST CLARKSON, BLOCK 13 OF P PLATS  
\* SEE EXHIBIT A

5 Select Land Use Code(s): 15  
Select Land Use Codes Single Family Residence

enter any additional codes: \_\_\_\_\_  
(See back of last page for instructions)

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?  
YES  NO

6

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? 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 84.33.140 or RCW 84.34.108). 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.  
N/A REF.  
640 11TH ST  
CLARKSTON WA 99403

If claiming an exemption, list WAC number and reason for exemption:  
WAC No. (Section/Subsection) 458-61A(1)(6)  
Reason for exemption TRANSFER OF REAL PROPERTY WHEN GRANTOR + GRANTEE ARE THE SAME

Type of Document QUIT CLAIM DEED  
Date of Document 1-26-12 1-22-16

Gross Selling Price \$	<u>10.00</u>	<u>N/A</u>
*Personal Property (deduct) \$		<u>REF.</u>
Exemption Claimed (deduct) \$		
Taxable Selling Price \$		0.00
Excise Tax: State \$		0.00
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 [Signature]  
Name (print) Kyle B. [Signature]  
Date & city of signing: 1/26/15 Westlake

Signature of Grantee or Grantee's Agent [Signature]  
Name (print) Kyle B. [Signature]  
Date & city of signing: 1/26/15 Westlake

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.20.021 (1)(C)).

**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) 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.

Maecia E. Alba  
 Grantor's Signature

1-22-16  
 Date

\_\_\_\_\_  
 Grantee's Signature

\_\_\_\_\_  
 Date

Maecia E ALBA  
 Grantor's Name (print)

\_\_\_\_\_  
 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

When Recorded Return to:  
First American Title Insurance Company  
Attn.: National Recording  
1100 Superior Avenue, Suite 200  
Cleveland, OH 44114

Prepared by:  
Candace M. Wilkerson  
Attorney at Law  
P.O. Box 45545  
Seattle WA 98145  
Escrow No. 293992

Order Number: 8652378n

QUITCLAIM DEED

*Not subject to real estate excise tax pursuant to WAC §458-61A-211(6) as a transfer of real property when the grantor and grantee are the same*

GRANTOR, **SERGIO S. ALBA ZACARIAS** a/k/a **SERGIO S. ALBA** and **MARIA E. ALBA**, husband and wife, residing at 640 11<sup>th</sup> Street, Clarkston, WA 99403, for and in consideration of Ten and no/100 Dollars (\$10.00), convey and quit claim to GRANTEE, **SERGIO S. ALBA ZACARIAS** and **MARIA E. ALBA**, husband and wife, as joint tenants with rights of survivorship, the following described real estate, situated in the County of Asotin, State of Washington, together with all after-acquired title of the Grantor therein:

Legal Description [attached hereto as Exhibit "A"];

Assessor's Property Tax Parcel Account Number(s): 1-002-13-012-0003-0000

The words "Grantor" and "Grantee" shall be construed to read in the plural whenever the sense of this deed so requires, and, in all references herein to any parties, persons, entities or corporations, the use of any particular gender or the plural or singular number is intended to include the appropriate gender or number as the text of the within instrument may require.

[THIS SPACE INTENTIONALLY LEFT BLANK]