

**REAL ESTATE EXCISE TAX AFFIDAVIT**

This form is your receipt when stamped by cashier.

PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW – CHAPTER 458-61A 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.

<b>1</b> SELLER GRANTOR	Name <u>Randy C. Spray, administrator of the Estate of <sup>2nd</sup> <del>John</del> <sup>RMD</sup> Spray, deceased</u>	<b>2</b> BUYER GRANTEE	Name <u>Wells Fargo Bank National Association</u>
	Mailing Address <u>1028 Hemlock Drive</u>		Mailing Address <u>3476 Stateview Blvd</u>
	City/State/Zip <u>Lewiston, ID 83501</u>		City/State/Zip <u>Fort Mill, SC 29715</u>
	Phone No. (including area code) <u>(208) 717-8090</u>		Phone No. (including area code) <u>858-750-7600</u>

<b>3</b>	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	List assessed value(s)
	Name _____	<u>10011501900000000</u> <input type="checkbox"/>	<u>\$141,200.00</u>
	Mailing Address _____	_____ <input type="checkbox"/>	_____
	City/State/Zip _____	_____ <input type="checkbox"/>	_____
Phone No. (including area code) _____	_____ <input type="checkbox"/>	_____	_____

**4** Street address of property: 727 2nd Street, Clarkston, WA 99403

This property is located in ~~Asotin County~~ City of 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)

LOT 19, IN BLOCK 15 OF CLARKSTON ACCORDING TO THE OFFICIAL PLAT THEREOF, FILED IN BOOK B OF PLATS AT PAGE(S) 6, RECORDS OF ASOTIN COUNTY, WASHINGTON.

**5** Select Land Use Code(s):

11 - Household, single family units

enter any additional codes: N/A

(See back of last page for instructions)

	YES	NO
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)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>6</b>	YES	NO
Is this property designated as forest land per chapter 84.33 RCW?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this property receiving special valuation as historical property per chapter 84.26 RCW?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

N/A \_\_\_\_\_ N/A \_\_\_\_\_  
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**

N/A \_\_\_\_\_ N/A \_\_\_\_\_  
PRINT NAME

N/A \_\_\_\_\_ N/A \_\_\_\_\_

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

N/A

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

WAC No. (Section/Subsection) WAC 458-61A-208 (v)

Reason for exemption \_\_\_\_\_

Deed in Lieu of Foreclosure DIL No. : 1000-8430A

Type of Document Statutory Warranty Deed in Lieu of Foreclosure

Date of Document 5/10/2018

Gross Selling Price \$	138,468.93
*Personal Property (deduct) \$	<u>0.00</u>
Exemption Claimed (deduct) \$	138,468.93
Taxable Selling Price \$	0.00
Excise Tax : State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	<u>0.00</u>
Local \$	<u>0.00</u>
*Delinquent Penalty \$	<u>0.00</u>
Subtotal \$	0.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	<u>5.00</u> <del>0.00</del>
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>See attached</u>	Signature of Grantee or Grantee's Agent <u>Ryan Mark Cornbusch, VP Loan Documentation</u>
Name (print) <u>Randy C Spray</u>	Name (print) <u>Wells Fargo Bank National Association</u>
Date & city of signing: _____	Date & city of signing: <u>06/04/2018, West Des Moines</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.20.020 (1C)).

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<b>1</b> SELLER GRANTOR	Name <u>Randy C. Spray, administrator of the Estate of Jerac Spray, deceased</u>	<b>2</b> BUYER GRANTEE	Name <u>Wells Fargo Bank National Association</u>
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Name _____		10011501900000000 <input type="checkbox"/>	
Mailing Address _____		<input type="checkbox"/>	
City/State/Zip _____		<input type="checkbox"/>	
Phone No. (including area code) _____		<input type="checkbox"/>	
		List assessed value(s) <u>\$141,200.00</u>	

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This property is located in ~~Asotin County~~ City of Clarkston

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Select Land Use Code(s):  
  
 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 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	YES	NO
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This land  does  does not qualify for continuance.

_____ DEPUTY ASSESSOR	_____ DATE
<b>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)</b>	
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.	
<b>(3) OWNER(S) SIGNATURE</b>	
_____ PRINT NAME	

**7** List all personal property (tangible and intangible) included in selling price.  
 N/A

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

WAC No. (Section/Subsection) WAC 458-61A-208

Reason for exemption \_\_\_\_\_

Deed in Lieu of Foreclosure DIL No. : 1000-8430A

Type of Document Statutory Warranty Deed in Lieu of Foreclosure

Date of Document \_\_\_\_\_

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*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	138,468.93
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Excise Tax : State \$	0.00
<input type="text" value="0.0025"/> Local \$	0.00
*Delinquent Interest: State \$	
Local \$	
*Delinquent Penalty \$	
Subtotal \$	0.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	5.00 - 0.00
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>Randy C Spray</u> Name (print) <u>Randy C Spray</u> Date & city of signing: <u>5-9-18 Lewiston, IDAHO</u>	Signature of Grantee or Grantee's Agent _____ Name (print) <u>Wells Fargo Bank National Association</u> Date & city of signing: _____
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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)).

51986

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2 **CERTIFIED**

**FILED**

2017 NOV 27 PM 3:37  
MCKENZIE A. KELLEY  
COUNTY CLERK  
ASOTIN COUNTY, WA

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5  
6 **SUPERIOR COURT OF WASHINGTON**  
7 **COUNTY OF ASOTIN**

8 In Re the Estate of  
9 JERAD SPRAY

10 Deceased.

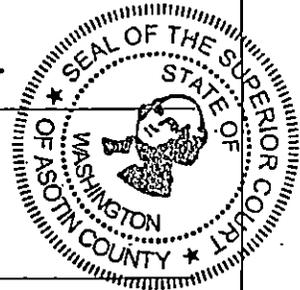
11 } NO. 17 - 4 - 00093 - 02  
12 } LETTERS OF ADMINISTRATION

13 WHEREAS, heretofore RANDY C. SPRAY was duly appointed administrator of the  
14 Estate of JERAD SPRAY, deceased, conditioned upon said RANDY C. SPRAY filing his  
15 oath herein.

16 NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS, that said  
17 RANDY C. SPRAY has duly qualified as such administrator and is authorized to administer  
18 upon said estate according to law.

19 WITNESS my hand and seal of this Court affixed this 2<sup>nd</sup> day of NOV.  
20 2017.

21 *Mckenzie Kelley*  
22 Clerk of said Superior Court



23  
24  
25 Deputy

26  
27 **Ledgerwood & Burns**  
28 922 Sixth Street  
Clarkston, WA 99403  
(509) 758-1005

LETTERS OF ADMINISTRATION - 1

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JB

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**CERTIFICATE**

STATE OF WASHINGTON }  
County of Asotin } ss.

I, \_\_\_\_\_, Clerk of the Superior Court of said County and State do hereby certify that the above and foregoing is a true and correct copy of the Letters of Administration in the above-entitled cause, and were on the \_\_\_\_ day of \_\_\_\_\_, 2017, duly entered of record.

I further certify that said Letters are now in full force and effect.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said Superior Court, this \_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Clerk of said Superior Court

\_\_\_\_\_  
Deputy

*Lodgerwood & Burns*  
922 Sixth Street  
Clarkston, WA 99403  
(509) 758-1005

51986

STATE OF WASHINGTON )SS

County of Asotin

I, MCKENZIE A. KELLEY, County Clerk and ex-officio Clerk of the Superior Court for the State of Washington for Asotin County, do hereby certify that this instrument is a true and correct copy of the original as the same now appears on file and of record in my office.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Seal of said Superior Court this date

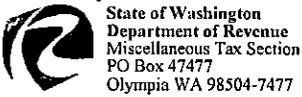
5/20/19

MCKENZIE A. KELLEY-CLERK

By *[Signature]*  
Deputy Clerk



51984



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.

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.

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. [X] DATE OF SALE: (WAC 458-61A-306(2))

I, (print name) Natalie M. Arellano certify that the Statutory Warranty Deed in Lieu of Foreclosure (type of instrument), dated May 10, 2018, was delivered to me in escrow by Randy C. Spray, Administrator of the Estate of Jerad Spray (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 Bank was not ready to record docs until now.

Signature Aldridge Pite, LLP 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 Grantee's Signature Date

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 Date Exchange Facilitator's Name (print)

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