

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, indicate % sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Elizabeth A. Burton</u>	2 BUYER GRANTEE	Name <u>Elizabeth A. Burton Living Trust</u>
	Mailing Address <u>1911 Coulter Lane</u>		Dated <u>March 27 2019</u>
	City/State/Zip <u>Clarkston WA 99403</u>		Mailing Address <u>1911 Coulter Lane</u>
	Phone No. (including area code) <u>(509) 552-9282</u>		City/State/Zip <u>Clarkston WA 99403</u>
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 _____		1-004-38-009-0007-0000 <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>302,000</u>	

4 Street address of property: 1911 Coulter Lane, Clarkston WA 99403

This property is located in 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)
See Exhibit "A" Attached

5 Select Land Use Code(s):
11 - Household, single family units

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 RCW? 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.

If claiming an exemption, list WAC number and reason for exemption:
WAC No. (Section/Subsection) RCW 81A210 458-61A-211 (2g)
Reason for exemption mere change in identity or form

Type of Document Quitclaim Deed
Date of Document 3-27-19

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 \$	
Local \$	
*Delinquent Penalty \$	
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>Elizabeth A. Burton</u>	Signature of Grantee or Grantee's Agent <u>Elizabeth A. Burton</u>
Name (print) <u>Elizabeth A. Burton</u>	Name (print) <u>Elizabeth A. Burton, Trustee</u>
Date & city of signing: <u>Lewiston, Idaho 3/27/19</u>	Date & city of signing: <u>Lewiston, Idaho 3/27/19</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)).

INSTRUCTIONS

Note: To report a transfer of a controlling interest in real property, please use the Real Estate Excise Tax Affidavit Controlling Interest Transfer Return, Revenue Form No. 84-0001B. This form is available online at <http://dor.wa.gov>.

Section 1:

Enter the name(s) of seller/grantor. This is the person(s) conveying interest in the property. If sale is less than 100%, check the box "Check if partial sale" and fill in the percentage sold.

Section 2:

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property. List the percentage acquired after each name.

Section 3:

- Enter the **name and address** where you would like all future property tax information sent.
- Enter the **tax parcel number and current assessed value** for real and personal property being conveyed. Check the box to indicate personal property.

Section 4:

- Enter the **street address** of the property.
- Enter the **county** if in unincorporated area. Enter **city name** if located within a municipality.
- Enter the **legal description** of the property.

Section 5:

- Enter the appropriate **land use code** for the property. Please list all codes that apply on the lines provided in section 5. See WAC 458-53-030 (5) for a complete list.

- | | | | |
|--|--|--|---|
| ▪ 09 - Land with mobile home | ▪ 23 - Apparel and other finished products made from fabrics, leather, and similar materials | ▪ 33 - Primary metal industries | ▪ 74 - Recreational activities (golf courses, etc.) |
| ▪ 10 - Land with new building | ▪ 24 - Lumber and wood products (except furniture) | ▪ 34 - Fabricated metal products | ▪ 75 - Resorts and group camps |
| ▪ 11 - Household, single family units | ▪ 25 - Furniture and fixtures | ▪ 35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing | ▪ 80 - Water or mineral right |
| ▪ 12 - Multiple family residence (2-4 Units) | ▪ 26 - Paper and allied products | ▪ 39 - Miscellaneous manufacturing | ▪ 81 - Agriculture (not in current use) |
| ▪ 13 - Multiple family residence (5 + Units) | ▪ 27 - Printing and publishing | ▪ 50 - Condominiums-other than residential | ▪ 83 - Agriculture current use RCW 84.34 |
| ▪ 14 - Residential condominiums | ▪ 28 - Chemicals | ▪ 53 - Retail Trade - general merchandise | ▪ 86 - Marijuana grow operations |
| ▪ 15 - Mobile home parks or courts | ▪ 29 - Petroleum refining and related industries | ▪ 54 - Retail Trade - food | ▪ 87 - Sale of Standing Timber |
| ▪ 16 - Hotels/motels | ▪ 30 - Rubber and miscellaneous plastic products | ▪ 58 - Retail trade - eating & drinking (restaurants, bars) | ▪ 88 - Forest land designated RCW 84.33 |
| ▪ 17 - Institutional Lodging (convalescent homes, nursing homes, etc.) | ▪ 31 - Leather and leather products | ▪ 59 - Tenant occupied, commercial properties | ▪ 91 - Undeveloped Land (land only) |
| ▪ 18 - All other residential not coded | ▪ 32 - Stone, clay and glass products | ▪ 64 - Repair services | ▪ 94 - Open space land RCW 84.34 |
| ▪ 19 - Vacation and cabin | | ▪ 65 - Professional services (medical, dental, etc.) | ▪ 95 - Timberland classified RCW 84.34 |
| ▪ 21 - Food and kindred products | | ▪ 71 - Cultural activities/nature exhibitions | ▪ 96 - Improvements on leased land |
| ▪ 22 - Textile mill products | | | |

Section 6:

Indicate whether the property is designated as forest land per chapter 84.33 RCW, classified as current use (open space, farm, agricultural, or timber) per chapter 84.34 RCW, or receiving special valuation as historic property per chapter 84.26 RCW.

Section 7:

- List **personal property** included in the selling price of the real property. For example, include tangible (furniture, equipment, etc) and intangible (goodwill, agreement not to compete, etc).
- **Use Tax** is due on personal property purchased without payment of the sales tax. Use Tax may be reported on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at <http://dor.wa.gov>.
- If you are claiming a **tax exemption**, cite the specific Washington Administrative Code (WAC) number, section and subsection and provide a brief explanation. Most tax exemptions require specific documentation. Refer to the appropriate WAC to determine documentation requirements. Chapter 458-61A WAC is available online at <http://dor.wa.gov>.
- Enter the **type of document** (quit claim deed, statutory warranty deed, etc.), and **date of document** (MM/DD/YYYY)
- Enter the **selling price** of the property.
- **Selling price:** For tax purposes, the selling price is the true and fair value of the property conveyed. When property is conveyed in an arm's length transaction between unrelated persons for valuable consideration, there is a presumption that the selling price is equal to the total consideration paid or contracted to be paid, including any indebtedness. Refer to RCW 82.45.030 for more information about selling price.
- **Deduct** the amount of **personal property** included in the selling price.
- **Deduct** the amount of **tax exemption** claimed per chapter 458-61A WAC.
- **Due Date, Interest and Penalties:** Tax is due at the time of sale/transfer. If tax is not paid within one month of the date of sale/transfer, interest and penalties will apply. The interest rate is variable and determined per RCW 82.32.050. Delinquent penalties are 5% one month after the due date; 10% two months after the due date; and 20% three months after the due date. (RCW 82.45.100)
- **State Technology Fee:** A \$5.00 Electronic Technology Fee that is due on all transactions. (82.45.180)
- **Affidavit Processing Fee:** A minimum of \$5.00 shall be collected in the form of tax and processing fee. A processing fee is due on all transactions where no tax is due and on all taxable transactions where the tax due is less than \$5.00. (RCW 82.45.180)

Section 8:

Both grantor (seller) and grantee (buyer), or the agent of each, must sign this form, certifying that all the information provided is correct. Note: Original signatures required on the "County Treasurer" copy. Signatures may be required on the "Assessors" copy. Check with your county.

Audit:

Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. Note: 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)**

Ruling requests:

You may request a ruling on the taxability of the property transfer. Go to our website at dor.wa.gov/rulings or fax your request to (360) 705-6655.

Where to send completed forms:

Completed forms must be submitted to the County Treasurer's or Recorder's Office where the property is located.

EXHIBIT A

SITUATE IN THE COUNTY OF ASOTIN, STATE OF WASHINGTON, to-wit:

That part of Lots 8 and 9 of Block "BBB" of Vineland, Asotin County, Washington, more particularly described as follows:

Commencing at the Northeast corner of said Lot 9, said point being on the centerline of Coulter Lane; thence South $84^{\circ}08'$ West along the North lot line of said Lot 9 a distance of 29.84 feet to a point on the South right-of-way line of Coulter Lane; thence North $53^{\circ}46'$ West along said right of way line a distance of 40.70 feet to a point of curve; thence around a curve to the left with a radius of 133.5 feet for a distance of 7.96 feet to the True Point of Beginning; thence continue around said curve for a distance of 218.56 feet; thence South $74^{\circ}35'$ East a distance of 142.41 feet; thence North $31^{\circ}17'$ East a distance of 99.72 feet to the True Place of Beginning.