

REAL ESTATE EXCISE TAX AFFIDAVIT

PLEASE TYPE OR PRINT

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, indicate %

sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Robert E. Peck</u>	2 BUYER GRANTEE	Name <u>Robert E. Peck and Lisa Lynn Lucero</u>
	Mailing Address <u>829 Pine Street</u>		Mailing Address <u>829 Pine Street</u>
	City/State/Zip <u>Anatone, Wa 99401</u>		City/State/Zip <u>Anatone, Wa 99401</u>
	Phone No. (including area code) <u>(509) 254-7303</u>		Phone No. (including area code) <u>(509) 254-3019</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 _____		1-054-06-003-0000-0000 <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>\$114,200.00</u>	

Street address of property: 829 Pine Street Anatone, Washington 99401

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)

Lots 1,2,3,4,5,6,7,8,9,10,11,12,13 and 14 in Block 6 of Bradley and Mitchell's First Addition to Anatone, according to the official plat thereof, filed in Book B of Plats, at Page(s) 93 Official Records of Asotin County, Washington

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

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) 458-61A-215

Reason for exemption Adding spouse to Title

Type of Document Quit Claim Deed

Date of Document 6/12/19

Gross Selling Price \$ _____

*Personal Property (deduct) \$ _____

Exemption Claimed (deduct) \$ _____

Taxable Selling Price \$ 0.00

Excise Tax : State \$ 0.00

0.0025 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

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8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent Robert E. Peck
Name (print) Robert E. Peck
Date & city of signing: 6/13/19 Lewiston ID

Signature of Grantee or Grantee's Agent: Lisa Lynn Lucero
Name (print) Lisa Lynn Lucero
Date & city of signing: 6/13/19 Lewiston ID

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)).

Acc 201100834 BF

JUN 19 2019

ASOTIN COUNTY
TREASURER

052280

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.