



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.

Form with sections 1 and 2. Section 1: SELLER GRANTOR Name: Frank L. Cassidy Jr., Marion L. Cassidy. Mailing Address: 2407 NW 91st St. City/State/Zip: Vancouver WA 98665. Section 2: BUYER GRANTEE Name: State of Washington, Department of Fish & Wildlife. Mailing Address: 600 Capitol Way N. City/State/Zip: Olympia WA 98501.

Send all property tax correspondence to: [X] Same as Buyer/Grantee. Name: State of Washington Department of Fish Wild. Mailing Address: 600 Capitol Way N. City/State/Zip: Olympia WA 98501.

Table with 2 columns: List all real and personal property tax parcel account numbers - check box if personal property, List assessed value(s). Row 1: 20064500318000000 [ ], 5,410.00.

Street address of property: Bare ground - Anatone, WA 99401

This property is located in [X] unincorporated Asotin County OR within [ ] city of Unincorp

[X] 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.

See attached legal description

Select Land Use Code(s): 83 Agriculture classified under current use. 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 [X] NO [ ]

Is this property designated as forest land per chapter 84.33 RCW? YES [ ] NO [X] Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? YES [ ] NO [X] Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES [ ] NO [X]

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 [X] 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. Legal description from tax parcel #2-006-45-003-1800-0000 and being moved to tax parcel #2-006-45-002-2260-0000 - Gov't Lot 2, section 2, township 6 north, range 45 east, W.M. situated in the County of Asotin, State of Washington

If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) 458-61A-201(b)(1) Reason for exemption Gift No debt, No consideration given

Type of Document Statutory Warranty Deed (SWD) Date of Document 01/21/20

Table with 2 columns: Description, Amount. Rows include Gross Selling Price \$32,000.00, \*Personal Property (deduct) \$0.00, Exemption Claimed (deduct) \$32,000.00, Taxable Selling Price \$0.00, Excise Tax: State \$0.00, Local \$0.00, \*Delinquent Interest: State \$0.00, Local \$0.00, \*Delinquent Penalty \$0.00, 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: Frank L. Cassidy Jr. Signature of Grantee or Grantee's Agent: State of Washington. Date & city of signing: 1/27/2020 - Clewiston, WA Date & city of signing: 1-21-20 - Olympia, WA

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)).

REV 84 0001a (6/26/14)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

AEEC Cl# 312354

PAID

JAN 27 2020

052896

ASOTIN COUNTY TREASURER

WP858

EXHIBIT "A"

452321

That part of Gov't Lots 1 and 2, Section 3, Township 6 North, Range 45 East, W.M. situated in the County of Asotin, State of Washington, more particularly described as follows: That portion of Gov't Lot 1, Section 3, Township 6 North, Range 45 East, W.M. lying South of Shumaker Road situated in the County of Asotin, State of Washington described as follows:

Commencing at the Northeast Corner of said Section 3;  
Thence, South 02°32'45" East a distance of 2119.31 feet along the East line of said Section 3 to the Ordinary High water line of the Northerly side of the Grand Ronde River and being the Point of beginning of this Description;  
Thence, along said Ordinary High Water line, South 76°06'22" West a distance of 154.68 feet;  
Thence along said Ordinary High Water Line, North 45°41'40" West a distance of 127.17 feet;  
Thence, North 41°20'37" West a distance of 79.80 feet;  
Thence, North 58°56'13" West a distance of 70.37 feet;  
Thence, North 45°27'47" West a distance of 55.31 feet;  
Thence, North 02°51'52" West a distance of 24.366 feet;  
Thence, North 41°24'00" East a distance of 44.06 feet;  
Thence, North 90°00'00" East a distance of 30.61 feet to the Southerly Margin of Shumaker Road and the beginning of a non-tangent curve to the left, from which the radius point bears North 29°51'38" East a distance of 150.00 feet and having a central angle of 52°38'34";  
Thence, along said curve a distance of 137.82 feet;  
Thence, along the Southerly Margin of said Road North 67°13'04" East a distance of 32.29 feet;  
Thence, along a curve to the right having a radius of 70.00 feet and a central angle of 29°52'32", a distance of 36.50 feet;  
Thence, South 82°54'12 East a distance of 25.10 feet;  
Thence, along a curve to the left having a radius of 82.85 feet and a central angle of 42°46'10", a distance of 61.84 feet;  
Thence, North 54°19'38" East a distance of 29.93 feet;  
Thence, North 61°13'46" East a distance of 18.29 feet to the East line of said Section 3;  
Thence, South 02°32'45" East along said East line a distance of 291.95 feet and the Point of beginning.  
Parcel #2-006-45-003-1800-0000

To be Added to: Gov't Lot 2, Section 2, Township 6 North, Range 45 East, W.M. situated in the County of Asotin, State of Washington.  
Parcel #2-006-45-002-2260

**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) Alliance Title & Escrow Corp. certify that the Statutory Warranty Deed (type of instrument), dated 01/21/2020, was delivered to me in escrow by Frank L. Cassidy Jr. (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 \$ 32,000.00 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 \$ 0.00 and has received from the grantee (buyer) \$ 0.00 (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 0.00 % of total debt of \$ 0.00 for which grantor (seller) is liable and pay grantor (seller) \$ 0.00 (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 \$ 0.00 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 \$ 0.00 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.

[Signature]  
Grantor's Signature

\_\_\_\_\_  
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

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.



State of Washington  
Department of Revenue  
Miscellaneous Tax Section  
PO Box 47477  
Olympia WA 98504-7477

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3.  Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ 0.00 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.

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