

**REAL ESTATE EXCISE TAX AFFIDAVIT**

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

Only for sales in a single location code on or after January 1, 2020.

This form is your receipt when stamped by cashier.

Check box if the sale occurred in more than one location code.

Check box if partial sale, indicate % sold.

List percentage of ownership acquired next to each name.

PLEASE TYPE OR PRINT

<b>SELLER GRANTOR</b>	<b>1</b> Name <u>Allyn Randy Fisher, deceased</u>	<b>BUYER GRANTEE</b>	<b>2</b> Name <u>Diana Lynn Fisher, a widow</u>
	Mailing Address <u>2615 22nd Street</u>		Mailing Address <u>2615 22nd Street</u>
	City/State/Zip <u>Clarkston, WA 99403</u>		City/State/Zip <u>Clarkston, WA 99403</u>
	Phone No. (including area code) <u>(509) 758-7736</u>		Phone No. (including area code) <u>(509) 758-7736</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	
Name _____		<u>1-177-00-001-0000-0000</u> <input type="checkbox"/>	List assessed value(s)
Mailing Address _____		<input type="checkbox"/>	<u>102,900.00</u>
City/State/Zip _____		<input type="checkbox"/>	<u>0.00</u>
Phone No. (including area code) _____		<input type="checkbox"/>	<u>0.00</u>

**4** Street address of property: 2615 22nd Street, 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)

Lot 1 of Hundrup Addition, according to the official plat thereof, filed in Book D of Plats at Page(s) 65 Official Records of Asotin County, Washington.

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

11 - Household, single family units

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)?  YES  NO

Is this property predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215  YES  NO

**6** 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) NEW 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) WAC 458-61A-202(4)(b)(i)

Reason for exemption Transfer of real property through a devise by will (Lack of Probate Affidavit)

Type of Document Lack of Probate Affidavit

Date of Document 7/29/2020

Gross Selling Price \$	<u>102,900.00</u>
Personal Property (deduct) \$	<u>0.00</u>
Exemption Claimed (deduct) \$	<u>102,900.00</u>
Taxable Selling Price \$	<u>0.00</u>
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	<u>0.00</u>
From \$500,000.01 to \$1,500,000 at 1.28% \$	<u>0.00</u>
From \$1,500,000.01 to \$3,000,000 at 2.75% \$	<u>0.00</u>
Above \$3,000,000 at 3.0% \$	<u>0.00</u>
Agricultural and timberland at 1.28% \$	<u>0.00</u>
Total Excise Tax: State \$	<u>0.00</u>
<u>0.0025</u> Local \$	<u>0.00</u>
*Delinquent Interest: State \$	<u>0.00</u>
Local \$	<u>0.00</u>
*Delinquent Penalty \$	<u>0.00</u>
Subtotal \$	<u>0.00</u>
Technology Fee \$	<u>5.00</u>
Affidavit Processing Fee \$	<u>5.00</u>
Total Due \$	<u>10.00</u>

**PAID**  
**JUL 31 2020**  
**ASOTIN COUNTY**  
**TREASURER**

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 Diana Lynn Fisher Signature of Grantee or Grantee's Agent Diana Lynn Fisher

Name (print) Diana Lynn Fisher, Heir at Law Name (print) Diana Lynn Fisher

Date & city of signing 07/29/2020, Clarkston, WA Date & city of signing 07/29/2020, Clarkston, 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)).

Giffins-Dukes clk # 11671254

053320

# Last Will and Testament

of

**Allyn Randy Fisher**

I, Allyn R. Fisher, of Asotin County, Washington, and a citizen of the United States, declare this to be my Last Will and Testament. I revoke all Wills and Codicils previously made by me.

I.

## IDENTIFICATION OF FAMILY

My immediate family now consists of my wife, Diana Lynn Fisher, and my children, Kelly Lynn Fisher, Jeffrey Allyn Fisher, and Bradley James Fisher. References in this Last Will to "my child" or to "my children" are intended to include the above-named children and any child or children later born to or legally adopted by me. Except as provided below, I make no provision in this Will for any of my children who survive me, nor for the issue of any child who does not survive me.

II.

## DEBTS

I direct that all my just debts and expenses of my last illness and funeral, the costs and charges of the administration of my estate, and any and all estate or inheritance taxes due, be

paid as soon as convenient after my death; provided, however, that no obligation which may be a specific lien on real or personal property need be paid prior to its normal maturity in due course.

III.

PERSONAL REPRESENTATIVE

I appoint Diana L. Fisher as Personal Representative of my estate. If Diana L. Fisher is unable or unwilling to serve, then I appoint Bradley J. Fisher as Personal Representative of my estate. My Personal Representative shall serve without bond and with non-intervention powers.

IV.

DISPOSITION OF ESTATE

4.1 Wife Living. If my wife is living sixty (60) days after my death, I give my entire estate outright to her.

4.2 Wife Not Living. If my wife is not living sixty (60) days after my death, then:

4.2.1 Personal Property. Those items of my tangible personal property listed on the signed memorandum, which I intend to furnish to my Personal Representative, shall be given to the person or persons whose name or names are set out opposite such item or items on the memorandum. Such property shall be deemed to pass under this Will pursuant to RCW 11.12.260.

4.2.2 Residue. I give, devise, and bequeath the rest, residue, and remainder of my estate in equal shares to my children. If any of my children predecease me, the share otherwise receivable by such child shall instead be given to such child's issue, by right of representation, but subject to the trust for grandchildren in Article V. In the event my son Bradley James Fisher predeceases me leaving no issue his share shall be distributed to his wife Heather Marie Fisher provided that at the time of his death they were married, not separated and no dissolution of marriage petition had been filed; otherwise his share shall be distributed in equal shares to his then surviving nieces and nephews subject to the trust provisions contained within Article V.

V.

TRUST FOR GRANDCHILDREN

In the event any of my grandchildren shall take under this, my Last Will and Testament, and are less than the age of forty (40) years, I direct that such share shall be given to the Trustee as appointed in Paragraph 5.8 to hold and administer as a separate trust for the benefit of each such grandchild as follows:

5.1 Distribution of Trust Estate.

5.1.1 Until that grandchild reaches the age of twenty-one (21), my trustee shall pay to or apply for the benefit of that grandchild so much of the net income and principal of the trust as my trustee shall deem necessary or advisable to provide for that grandchild's care, support, maintenance, health, and education (including higher or special education), subject to the provisions of Paragraph 5.5. My trustee shall accumulate any income not so distributed and shall add the same to principal annually. In making the discretionary distributions set forth in this paragraph, my trustee shall take into consideration any other resources available to my grandchildren including but not limited to any social security benefits payable by reason of the death of my spouse or me.

5.1.2 After that grandchild reaches the age of twenty-one (21), and until that grandchild shall reach the age of forty (40), my trustee shall distribute all income of the trust in quarterly payments or more frequently in trustee's sole discretion.

5.1.3 My trustee shall distribute to that grandchild one-third (1/3) of the trust principal when that grandchild reaches age thirty (30) and one-half (1/2) of the trust principal when that grandchild reaches age thirty-five (35). My trustee shall distribute such part or parts of the trust to that grandchild at the trust's inception if that grandchild has reached one or both of those ages at that time. My trustee shall distribute to that grandchild all remaining trust assets when that grandchild reaches age forty (40).

5.1.4 I authorize my trustee to pay or apply principal of the trust, at any time, to or for the benefit of that grandchild, even to the point of exhausting trust principal, in such amounts as my trustee, in its absolute discretion, deems necessary or advisable to provide for

the support, maintenance, health and education (including higher or special education) of that grandchild. For example, but not by way of limitation, my trustee may pay or apply trust principal, in my trustee's absolute discretion, for expenses customarily related to obtaining an education at any academic level, subject to the provisions of Paragraph 5.5, to assist that grandchild in purchasing a primary residence, to assist that grandchild in purchasing a business, or to assist that grandchild in entering a trade or profession. In determining the amount of principal to be disbursed, my trustee shall take into consideration any other resources available to that grandchild.

5.2 Section 529 Resources. In determining the need for discretionary distributions from this trust for educational purposes, my trustee shall first consult with the successor account owner for any Section 529 plan on available resources from that plan for the purposes of providing educational expenses. It is my intention that Section 529 funds shall be utilized for educational purposes prior to any discretionary distributions from this trust.

5.3 If that grandchild dies before reaching age of forty (40), survived by issue, my trustee shall distribute all of the trust assets remaining on hand to such grandchild's then-surviving issue by right of representation but subject to the trust provisions in this Article V.

5.4 If that grandchild dies before reaching age forty (40), and if that grandchild is not survived by issue, my trustee shall distribute all of the trust assets remaining on hand to my then-living issue, *per stirpes*, but subject to the trust provisions of this Article V.

5.5 Post Secondary Education. The term "post secondary education" as used in this trust includes expenses incurred in educating the Beneficiary in an accredited public or private college (including post-graduate), vocational, technical, art, commercial or trade school of the Beneficiary's choice (or, if the Beneficiary is under 18 years of age, of the Beneficiary's parents' or guardian's choice) and of which the Trustee approves. Expenses include tuition, tutors, books, room and board, reasonable travel to and from the educational facility, laboratory fees, equipment and tools (including computer hardware and software), supplies, clothing, spending money, and student fees. The Trustee may also make distributions for expenses incurred for after-hours training or tutoring in the areas of music,

art, literature, drama, dance, athletics, computer, or religion. In making any discretionary distributions for education, my Trustee shall consider whether the Beneficiary is maintaining an orderly progress toward a degree in a field which is likely to facilitate the Beneficiary's employment. The Beneficiary must be enrolled as a full-time student and maintain the higher of a passing grade point average or a grade point average of 2.5. If the Beneficiary falls below this average, the Beneficiary will be on academic probation by the trust for the next quarter or semester, as the case may be, and, if the Beneficiary does not improve the grades to the minimum described above, then the trust shall discontinue educational payments. I grant to my Trustee the sole discretion to determine if my Beneficiary's GPA and progress toward a degree are appropriate and if my Trustee determines that either are inappropriate, my Trustee has the discretion to terminate or limit educational assistance until my Trustee is satisfied in my Trustee's sole discretion that the Beneficiary is maintaining an appropriate GPA and orderly progress toward completion of a degree. As long as the Beneficiary is enrolled in a four-year college or university, the Trustee, in its absolute discretion, may also provide a monthly allowance. The Trustee, in its sole discretion, may also make distributions for summer camps, or a year of study in a foreign country. All educational disbursements shall be made directly to the institution or vendors of educational goods and services. In order to qualify for these educational payments, the Beneficiary shall authorize the registrar of the school to provide transcripts directly to the Trustee. Additionally, the Beneficiary shall meet at least once a year with the Trustee to review educational progress and goals.

5.6 Retirement Benefits.

5.6.1 Retirement Benefits Defined. For the purposes of this Paragraph 5.6, the term "Retirement Benefits" shall mean and refer to any plan or account which is subject to the minimum distribution rules of IRC § 401(a)(9).

5.6.2 Retirement Benefits Payable to Trust. To the extent any Retirement Benefits are payable to a trust for a descendant of mine under this Article, any and all required minimum distributions ("RMD"), as well as any and all other withdrawals or distributions taken by the Trustee, shall be distributed to the beneficiary for whom the Trust

is established as it is my intent that said Trust qualify as a "conduit trust" under Reg. 1.401(a)(9)-5A7(c)(3) (ex. 2). Any provision of this Will which would prevent said Trust from being considered a conduit trust under said regulation shall not apply to this Trust with respect to the Retirement Benefit and provision needed for said qualification which has been omitted from this Will shall be added under Washington state's Trust and Estate Dispute Resolution Act.

5.6.3 Qualified Trust. If a Retirement Benefit is payable to any Trust under this Will, it is my intent that said Trust be considered a "qualified trust" under Reg. 1.401(a)(9). Any provision of this Will which would result in said Trust failing to so comply, shall not apply and any provision needed for said qualification which has been omitted from this Will, shall be added under Washington state's Trust and Dispute Resolution Act.

5.6.4 Copy of Will to Custodian/Administrator. My Personal Representative and/or Trustee shall provide a copy of this Will to the plan administrator or custodian of the Retirement Benefits payable to a Trust under this Will within the time period required under Reg. 1.401(a)(9) which, as of the time of this Will is no later than October 31 of the calendar year following the year of my death.

5.6.5 Power to Deal with Plan Administrator/Custodian. My Personal Representative and Trustees shall each have full power and authority to request information from and provide information to the custodian or plan administrator of any Retirement Benefit.

5.6.6 RMD for Year of Death. If, as of my death, I have not taken the full RMD for the calendar year of my death, (i) said RMD shall be taken no later than the December 31st of the calendar year of my death, (ii) my Personal Representative shall have the power to cause such RMD, and (iii) said RMD shall be the property of the beneficiary of the Retirement Benefit (subject to the conduit trust rules of Paragraph 5.6.2, above).

5.6.7 Division of Retirement Benefits/Transfers. If a Trust created by this Will is later divided into separate shares for additional trusts and/or individuals, the Retirement Benefits of which said Trust is a beneficiary shall be divided into separate

accounts, pro rata, according to the respective shares to be so created. Each such account shall be in my name, deceased, for the benefit of ("f/b/o") the individual or Trust for whom the separate account is established. Said division shall occur by way of a direct transfer from the Retirement Benefit as it existed before the division to each of the separate accounts. In the case of an IRA, the separate account shall be established as separate f/b/o IRAs in the manner described above. With respect to these successor accounts and IRAs, RMDs shall continue to be calculated in the manner as was initially commenced following my death. Upon the attainment of an age by a child of mine for whom a separate trust was established which age entitled said child to a portion of his or her Trust outright, a corresponding portion of the Retirement Benefit as then so constituted shall be directly transferred in an f/b/o account (or in the case of an IRA, a separate f/b/o IRA) in the name of my child.

5.7 Alienation. No beneficiary of any trust created under this Will shall have the right or power to anticipate, pledge, assign, sell, transfer, alienate, or encumber his or her interest in any assets held by the Trustee or Personal Representative; nor shall any such interest in any manner be liable for or subject to the debts, liabilities, or obligations of such beneficiary or claims of any sort against such beneficiary.

5.8 Trustee. I name, designate and appoint Bradley J. Fisher as the Trustee of any trust created for my grandchild(ren) to serve without bond or other surety. In the event Bradley J. Fisher is unwilling to serve, then I designate and appoint the surviving spouse of my deceased child to serve as Trustee without bond or other surety.

## VI

### TAXES

My Personal Representative is authorized to exercise all elections with respect to taxes or the deductibility of items for any tax purpose, including generation-skipping transfer tax purposes, in accordance with what my Personal Representative in my Personal Representative's sole discretion believes to be consistent with my intentions and in the best interest of my estate. I relieve my Personal Representative of any duty to make adjustments to the shares or interests of any person who may be adversely affected by any such elections.



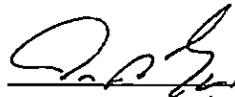
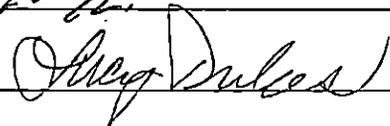
The above instrument purports to be and is the Last Will and Testament of the maker, and was signed and executed by said maker on the above date at Clarkston, Washington, in the presence of each of us as witnesses.

The maker thereupon published the instrument as, and declared it to be his Last Will and Testament and requested us to sign the same as witnesses. At the request and in the presence of the maker and in the presence of each other, we each subscribed our names as witnesses thereto.

At the time of executing said instrument, maker and each of us witnesses, were of legal age, and the maker appeared to be of sound and disposing mind, and not acting under duress, menace, fraud, undue influence, or misrepresentation.

I declare under penalty of perjury under the laws of the state of Washington that the foregoing is true and correct.

Signed at Clarkston, Washington this 27 day of November, 2018.

  
\_\_\_\_\_  
  
\_\_\_\_\_