

# Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A)

Washington State	This affidavit will not be accepted unless all areas on all pages are fully complete
orm 84 0001a	This form is your receipt when stamped by cashier. Please type or print.

$\square$ Check box if the sale occurred in more than one location code.		Check box if partial sale, indicate % List percentage of ownership acqu	sold. ired next to each name	
3 Seller/Grantor		2 Buyer/Grantee	med hext to each hame.	
Name Michael E. McLean, deceased		Name Constance A. McLean, a widow		
Mailing address 1921 Walk Court		- - 	64 AAV 1400 30 man 140 150 man	
Walling address	403	Mailing address 1921 Walk Court		
city/state/21p CCC 1== 7 = 7 = 1	700	City/state/zip Clarkston, WA 99403	·	
Phone (including area code)		Phone (including area code) (509) 552-0	021	
Send all property tax correspondence to:   ☐ Same as E  Name  .	Buyer/Grantee	List all real and personal property ta parcel account numbers	property? value(s)	
	W	1-319-00-002-0000-0000	\$ 322,400.00	
Mailing address			📙 \$ 0.00	
City/state/zip			,\$0.00	
A Street address of property 1921 Walk Court, Clarkston,				
This property is located in Clarkston  ☐ Check box if any of the listed parcels are being segreg		or unincorporated locations please select	-	
Legal description of property (if you need more space, a			stitlent of parcels being merged.	
	•			
Lot 2 of Roe Addition according to the official plat thereof, as number linear linear lateral plat thereof, as number lateral lateralateral lateral lateral lateral lateral lateral lateral lateral la	recorded in the offi	ice of the County Recorder of Asotin-County, W	'ashington, under recorder's	
	-		w	
11 - Household, single family units	.00	Itist all personal property (tangible a	and intangible) included in selling	
Enter any additional codes		price.		
(see back of last page for instructions)	11.01 101 101	1		
Was the seller receiving a property tax exemption or def	ferral			
under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited inco	r	If claiming an exemption, list WAC number and reason for exemption.  WAC number (section/subsection) WAC 458-61A-202(6)(i)		
Is this property predominantly used for timber (as classi		Reason for exemption		
nder RCW 84.84 and 84.33) or agriculture (as classified nder RCW 84.34.020)? See ETA 3215.		No Transfer by inheritance under nonprobate	d Will ₊	
section 5).				
र्छ Is this property designated as forest land per RCW 84		Type of document Lack of Probate Affice	lavit	
Is this property classified as current use (open space, far and agricultural, or timber) land per RCW 84.34?	rm □ Yes ☑ N	No Date of document 8/2/120	200,400,00	
Is this property receiving special valuation as historical property per RCW 84.26?	□ Yes ☑ N	Gross sellir	0.00	
, , , ,	_ ies_i	*Personal property (		
If any answers are yes, complete as instructed below.	ENT LICE\	Exemption claimed (	deduct) 322,400.00	
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENCE OF CONTINUE THE CURRENCE OF CONTINUE THE CURRENT DESIGNATION AS INCIDENTAL PROPERTY.		Taxable sellir	ng price 0.00	
or classification as current use (open space, farm and ag		en 000 Excise tax: s		
timber) land, you must sign on (3) below. The county as		•	0.00	
determine if the land transferred continues to qualify an		Less than \$500,000.01		
by signing below. If the land no longer qualifies or you do continue the designation or classification, it will be remo		From \$500,000.01 to \$1,500,000 a		
compensating or additional taxes will be due and payabl	le by the seller	From \$1,500,000.01 to \$3,000,000 a		
or transferor at the time of sale (RCW 84.33.140 or 84.3		Above \$3,000,00	0.00 oat 3%	
signing (3) below, you may contact your local county assinformation.	essor for more	Agricultural and timberland a	t 1.28%.	
This land: 🔲 does 🔲 does not qual	lify for	Total excise ta	0.00	
continuance.	y 101		0.00	
		0.0025		
Deputy assessor signature Date		*Delinquent interes	0.00	
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)			Local 0.00	
NEW OWNER(S): To continue special valuation as historic		*Delinquent		
(3) below. If the new owner(s) doesn't wish to continue,			ubtotal 0.00	
calculated pursuant to RCW 84.26, shall be due and paya or transferor at the time of sale.	anie ny trie selle	r *State technol	ogy fee 5.00	
(3) NEW OWNER(S) SIGNATURE		Affidavit process		
- <u></u>		·	tal due 10.00	
Signature Signature		A MINIMUM OF \$10.00 IS D		
Print name Print name		*SEE INSTRI		
I CERTIFY UNDER PENALTY OF PERJURY THAT THE FO	DECOME IS TO			
/ ' //	MO IC	1	struct HIVIr 1802	
Signature of grantor or agent Constitute N	" cha	Signature of grantee or agent Occupance A Molecular		
Name (print) Constance A. McLean, surviving spouse	1	Name (print) ,Constance A. McLean	2020 07 02 02	
Date & city of signing 08/21/2020 Cla		Date & city of signing 08/21/		
Perjury: Perjury is a class C felony which is punishable five years, or by a fine in an amount fixed by the c	by imprisonmen	it in the state correctional institution for a	maximum term of not more than of fine (RCW 9A,20.020(1c)).	

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V 84 0001a (08/11/2020)

THIS SPACE TREASURER'S USE ONLY

COUNTY TREASURER

REV 84 0001a (08/11/2020)

# Last Will and Testament

of

# Michael E. McLean

I, Michael E. McLean, 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, Constance A. McLean, and my children of a previous marriage, Mark A. McLean, Christie A. Kessler, and Michael W. McLean. 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

EXHIBIT B

M.E.M.

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 Constance A. McLean as Personal Representative of my estate. If Constance A. McLean is unable or unwilling to serve, then I appoint John Bartels as Personal Representative of my estate. My Personal Representative shall serve without bond and with non-intervention powers.

#### IV.

#### DISPOSITION OF ESTATE

- 4.1 <u>Wife Living</u>. If my wife is living sixty (60) days after my death, I give my entire estate outright to her.
  - 4.2 <u>Wife Not Living</u>. If my wife is not living sixty (60) days after my death, then:
- 4.2.1 <u>Personal Property</u>. 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 <u>Residue</u>. I give, devise, and bequeath the rest, residue, and remainder of my estate to my grandson, Sean McLean. If he predeceases 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 withholding provision in Article VI for young beneficiaries.
- 4.2.3 <u>Disinherit</u>. I specifically make no provision for my children, Mark A. McLean, Christie A. Kessler, and Michael W. McLean, it being my intention that neither they nor their issue share in my estate.
- 4.2.4 <u>No Contest</u>. If any person, whether a beneficiary under this Will or not mentioned herein, shall contest this Will or object to any of the provisions hereof, I give to

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such person so contesting or objecting the sum of One Dollar (\$1.00) and no more in lieu of the provisions which I might have made or which I have made herein for such persons so contesting or objecting.

V.

#### PROTECTION FOR YOUNG BENEFICIARIES

If any assets become distributable to a beneficiary who is under age twenty-five (25), my Personal Representative may (a) at any time distribute the same to a custodian for such beneficiary under any Uniform Transfers or Gifts to Minors Act or (b) continue to hold the same in trust, with my Personal Representative acting as Trustee, and shall pay to such beneficiary so much of the net income and principal from time to time as my Personal Representative shall deem advisable for the maintenance, education, support, and health of such beneficiary (net income not so paid to be added to principal) until such beneficiary attains age twenty-five (25) or dies under that age. Thereupon my Personal Representative shall distribute such assets to such beneficiary, if then living, or if not then living, to such beneficiary's estate.

No beneficiary shall have the right or power to anticipate, pledge, assign, sell, transfer, alienate or encumber his or her interest in any assets held by my Personal Representative pursuant to this provision in any way; 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.

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.

*М.*Е.М.

The provisions of this paragraph shall also apply to the Trustee of the Trust, as the case may be.

#### VII.

# **MISCELLANEOUS**

- 7.1 <u>Validity</u>. If a court of competent jurisdiction rules invalid or unenforceable any provision or provisions hereof, such provision or provisions shall be disregarded, but the remainder of this Will shall, nevertheless, be given full force and effect.
- 7.2 Gender. Unless some other meaning and intent are apparent from the context, the plural shall include the singular and vice versa, and masculine, feminine and neuter words shall be used interchangeably.

I have signed this Will the day of December, 2019, at Clarkston, Washington.

The foregoing instrument, consisting of five (5) typewritten pages, including this page containing the attestation clause, was on the 10th day of December, 2019, signed, sealed, and published by Michael E. McLean as, and declared by him to be his Last Will and Testament, in the presence of each of us who, at his request and in his presence, and in the presence of each other have subscribed our names as witnesses thereto.

Some residing at Clarkston, Washington

Words K Dittie residing at Clarkston, Washington

STATE OF WASHINGTON ) : ss.
County of Asotin )

The undersigned, competent to testify, each for himself, testify on oath, at the request of the maker, as follows:

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 16th day of December, 2019.

M.E.M.