

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

Form 84 0001a

Only for sales in a single location code on or after February 1, 2023.
This affidavit will not be accepted unless all areas on all pages are fully and accurately completed.
This form is your receipt when stamped by cashier. *Please type or print.*

Check box if partial sale, indicate % _____ sold.

List percentage of ownership acquired next to each name.

1 Seller/Grantor

Name ROSE C. GATHERER

Mailing address 185 CLOVERLAND RD

City/state/zip ASOTIN, WA 99402

Phone (including area code) _____

2 Buyer/Grantee

Name ROSE C. GATHERER

ELIZABETH A - BARNES

Mailing address 522 S HATWAT RD

City/state/zip LEWISTON, IDAHO 83501

Phone (including area code) _____

3 Send all property tax correspondence to: Same as Buyer/Grantee

Name _____

Mailing address _____

City/state/zip _____

List all real and personal property tax parcel account numbers

1-051-00-019-0000

Personal property?

Assessed value(s)

136,600

4 Street address of property 185 CLOVERLAND RD, ASOTIN

This property is located in _____ (for unincorporated locations please select your 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 you need more space, attach a separate sheet to each page of the affidavit).

SEE ATTACHED

5 Land use code 11

Enter any additional codes _____

(see back of last page for instructions)

Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)? Yes No

Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions) Yes No

6 Is this property designated as forest land per RCW 84.33? Yes No

Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? Yes No

Is this property receiving special valuation as historical property per RCW 84.26? 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 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 signature _____ 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) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

Signature _____ Signature _____

Print name _____ Print name _____

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

Signature of grantor or agent Rose C. Gatherer

Name (print) ROSE C. GATHERER

Date & city of signing 2/13/23

Signature of grantee or agent Elizabeth A Barnes

Name (print) ELIZABETH A BARNES

Date & city of signing 2/13/2023

Perjury in the second degree is a class C felony which is punishable by confinement in a state correctional institution for a maximum term of five years, or by a fine in an amount fixed by the court of not more than \$10,000, or by both such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)).

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption: WAC number (section/subsection) 458-61A-201(B) (1)

Reason for exemption GIFT W/O CONSIDERATION

Type of document QUIT CLAIM DEED

Date of document 2-13-23

Gross selling price	_____
*Personal property (deduct)	_____
Exemption claimed (deduct)	_____
Taxable selling price	_____
Excise tax: state	_____
Less than \$525,000.01 at 1.1%	_____
From \$525,000.01 to \$1,525,000 at 1.28%	_____
From \$1,525,000.01 to \$3,025,000 at 2.75%	_____
Above \$3,025,000 at 3%	_____
Agricultural and timberland at 1.28%	_____
Total excise tax: state	_____
Local	_____
*Delinquent interest: state	_____
Local	_____
*Delinquent penalty	_____
Subtotal	_____
*State technology fee	<u>5.00</u>
Affidavit processing fee	<u>5.00</u>
Total due	<u>10.00</u>

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
*SEE INSTRUCTIONS

**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 deeded transfers and Form REV 84 0001B for controlling interest transfers) 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) _____ certify that the _____
(type of instrument), dated _____, was delivered to me in escrow by _____
(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
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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 \$ _____ 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**

1. Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of \$ _____ and has received from the grantee (buyer) \$ _____ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
2. Grantee (buyer) will make payments on _____ % of total debt of \$ _____ for which grantor (seller) is liable and pay grantor (seller) \$ _____ (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**

1. There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
2. Grantor (seller) has made and will continue to make 100% of the payments on the total debt of \$ _____ and has not received any consideration towards equity. No tax is due.
3. Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ _____ 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.

Has there been or will there be a refinancing of the debt? YES NO (If yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signer only, please see WAC 458-61A-215 for exemption requirements.

The undersigned acknowledge this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.

Rose C. Satherer 2-13-23
Grantor's Signature Date

Rose C. Satherer
Grantor's Name (print)

Elizabeth A. Barnes 11/25/2022
Grantee's Signature Date

Elizabeth A. Barnes
Grantee's Name (print)

4. **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

Date

Exchange Facilitator's Name (print)

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call 360-534-1503. To inquire about the availability of this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

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That portion of the Southwest Quarter of the Southeast Quarter of Section 24, Township 10 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, lying and being in the Southeast corner of said forty and East of the Asotin-Clarkston road and East of the Tract known as the Basil Beckmann Tract as described in deed recorded in Book 41 of Deeds, page 209, and South of the Wallace Abbott Tract as described in deed recorded in Book 30 of Deeds, page 586, records of Asotin County, Washington.

AND ALSO:

All that certain piece or parcel of land as follows: Commencing at a point where the County Road running to Locke (now Cloverland Precinct) intersects the mid-channel of Asotin Creek below the County Bridge on the East side of said County Road, from thence Northeasterly along the middle of the present channel of said Asotin Creek, 240 feet to the point of intersection of Asotin and George Creeks; thence in a Southerly direction of the mid-channel of said George Creek 300 feet; thence at right angles Westerly 75 feet to the said county road; thence Northwesterly along the Northeast side of the said county road to place of beginning, said lot, piece or parcel of land being situated in the Southwest Quarter of the Southeast Quarter of Section 24, Township 10 North of Range 45 East of the Willamette Meridian, all situate in Asotin County, Washington.

EXCEPT: Right of way deed from L. E. Brogger and Mary Brogger, his wife, to County of Asotin, granting a strip of land of varying widths over and across the SW 1/4 of SE 1/4 of Section 24, Township 10 North, Range 46 E.W.M., for the Jerry-Cloverland road, recorded May 14, 1951, as Instrument Number 46448, records of Asotin County, Washington.

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