

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 KENNETH L. KELLEY, DECEASED
LILLY M. KELLEY
Mailing address 1316 Elm St
City/state/zip CLARKSTON, WA 99403
Phone (including area code) _____

2 Buyer/Grantee

Name Lilly M. Kelley
CHARISSA L. BRESHEARS
Mailing address 1316 Elm St
City/state/zip CLARKSTON, WA, 99403
Phone (including area code) 253-987-2086

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
1-004-22-002-0002
1-004-22-002-0001

Personal property?	Assessed value(s)
<input type="checkbox"/>	<u>55,400</u>
<input type="checkbox"/>	<u>17,500</u>

4 Street address of property 1339 MAPLE ST + 1316 Elm St, CLARKSTON
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
Lilly M. Kelley Signature _____
Lilly M. Kelley Signature _____
Print name _____ 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 number (section/subsection) 458-61A-201(B)(1)
Reason for exemption GIFT w/o CONSIDERATION

Type of document QUIT CLAIM DEED
Date of document 3-7-23

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

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

Signature of grantor or agent Lilly M. Kelley
Name (print) Lilly M. Kelley
Date & city of signing March 3/7/23 Asotin

Signature of grantee or agent Charissa Breshears
Name (print) CHARISSA L. BRESHEARS
Date & city of signing 3/7/2023 Asotin

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.

CASH 10.00 ✓

MAR 07 2023

#55886

ASOTIN COUNTY
TREASURER

**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 deceded 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 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)).

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

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 refinance of the debt? YES NO (If yes, please call 360-704-5905 to see if this transfer is taxable). If grantor (seller) was on title as co-signor 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.

Lilly M. Kelley
Grantor's Signature
Lilly M. Kelley
Grantor's Name (print)

3/7/2023
Date

Charissa L. Breshears
Grantee's Signature
Charissa L. Breshears
Grantee's Name (print)

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

Date

Exchange Facilitator's Name (print)

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REV 84 0002ea (3/23/21)

COUNTY TREASURER

55886

That part of Lot Two (2) of Block "GG" of VINELAND according to plat recorded in Book B of Plats, page 61, in Asotin County, Washington, more particularly described as follows:

Commencing at the Southwest corner of Lot 2 of Block "GG" of Vineland, which point is on the center line of Elm Street; thence due North 30 feet to the North line of Elm Street, which is the place of beginning; thence continue due North along the Westerly boundary line of said Lot 2 a distance of 166 feet; thence due East a distance of 165 feet to the East line of said Lot 2; thence due South along the East line of said Lot 2 a distance of 166 feet; thence due West 165 feet to the place of beginning.

55186

STATE OF WASHINGTON
DEPARTMENT OF HEALTH

CERTIFICATE OF DEATH



DATE ISSUED: 02/21/2023
FEE NUMBER:

CERTIFICATE NUMBER: 2014-013266

FIRST AND MIDDLE NAME(S): KENNETH LEE
LAST NAME(S): KELLEY

COUNTY OF DEATH: ASOTIN
DATE OF DEATH: JUNE 10, 2014
HOUR OF DEATH: 06:08 PM
SEX: MALE AGE: 66 YEARS
SOCIAL SECURITY NUMBER: [REDACTED]

HISPANIC ORIGIN: NO, NOT SPANISH/HISPANIC/LATINO
RACE: WHITE

BIRTH DATE: APRIL 20, 1948
BIRTHPLACE: MOUNT VERNON, WA

MARITAL STATUS: SINGLE, NEVER MARRIED
SURVIVING SPOUSE: NOT APPLICABLE

OCCUPATION: CARTOONIST/BUSINESS OWNER
INDUSTRY: COMIC STORE
EDUCATION: HIGH SCHOOL GRADUATE OR GED COMPLETED
US ARMED FORCES: NO

INFORMANT: LILLY KELLEY
RELATIONSHIP: MOTHER
ADDRESS: 1316 ELM STREET, CLARKSTON WA, 99403

CAUSE OF DEATH:
A: WITNESSED CARDIAC ARREST
INTERVAL: 30 MIN
B: CORONARY ARTERY DISEASE, RENAL FAILURE ON DIALYSIS
INTERVAL: >10 YEARS
C:
INTERVAL:
D:
INTERVAL:

OTHER CONDITIONS CONTRIBUTING TO DEATH:

DATE OF INJURY:
HOUR OF INJURY:
INJURY AT WORK:
PLACE OF INJURY:

LOCATION OF INJURY:

CITY, STATE, ZIP:
COUNTY:
DESCRIBE HOW INJURY OCCURRED: CLS RESUSCITATION EN ROUTE

IF TRANSPORTATION INJURY, SPECIFY: NOT APPLICABLE

PLACE OF DEATH: HOSPITAL EMERGENCY ROOM
FACILITY OR ADDRESS: TRI-STATE MEMORIAL HOSPITAL, INC
CITY, STATE, ZIP: CLARKSTON, WASHINGTON 99403

RESIDENCE STREET: 1316 ELM ST
CITY, STATE, ZIP: CLARKSTON, WA 99403
INSIDE CITY LIMITS: NO COUNTY: ASOTIN
TRIBAL RESERVATION: NOT APPLICABLE
LENGTH OF TIME AT RESIDENCE: 32 YEARS

FATHER: GLEN LEVI KELLEY
MOTHER: LILLY MELLISSIA GRIFFITH

METHOD OF DISPOSITION: BURIAL
PLACE OF DISPOSITION: VINELAND CEMETERY

CITY, STATE: CLARKSTON, WASHINGTON
DISPOSITION DATE: JUNE 13, 2014

FUNERAL FACILITY: MERCHANT RICHARDSON BROWN FUNERAL HOMES
LLC
ADDRESS: 1000 7TH ST
CITY, STATE, ZIP: CLARKSTON, WASHINGTON 99403
FUNERAL DIRECTOR: RICHARD LASSITER

MANNER OF DEATH: NATURAL
AUTOPSY: NO
WERE AUTOPSY FINDINGS AVAILABLE TO COMPLETE
CAUSE OF DEATH: NOT APPLICABLE
DID TOBACCO USE CONTRIBUTE TO DEATH: PROBABLY
PREGNANCY STATUS IF FEMALE: NOT APPLICABLE

CERTIFIER NAME: JUERGEN LANG, MD
TITLE: PHYSICIAN
CERTIFIER ADDRESS: 1221 HIGHLAND AVE
CITY, STATE, ZIP: CLARKSTON, WASHINGTON 99403
DATE SIGNED: JUNE 13, 2014

CASE REFERRED TO ME/CORONER: NO
FILE NUMBER: NOT APPLICABLE
ATTENDING PHYSICIAN: JUERGEN LANG, PHYSICIAN

LOCAL DEPUTY REGISTRAR: BRADY WOODBURY
DATE RECEIVED: JUNE 13, 2014

55886

Affidavit for Correction

Mail to: Center for Health Statistics
P.O. Box 47814
Olympia, WA 98504-7814
360-236-4300

This is a legal document. Complete in ink and do not alter.

STATE OFFICE USE ONLY

State File Number	Fee Number	Initials	Date	Affidavit Number
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Required information must match current information on record

Required

Record Type: Birth Death Marriage Dissolution (Divorce)

1. Name on Record: First: Middle Last 2. Date of Event: MM/DD/YYYY 3. Place of Event: (City or County)

4. Father/Parent Full Birth Name (Spouse A for Marriage or Dissolution) 5. Mother/Parent Full Birth Name (Spouse B for Marriage or Dissolution)
First Middle Last/Maiden First Middle Last/Maiden

6. Name of Person Requesting Correction: Relationship to Self Guardian Informant Hospital Person on Record: Parent(s) Funeral Director Other (specify) _____

7. Return Mailing Address: PO Box or Street Address City State Zip

Telephone Number: () Email Address:

Use the section below for requesting any changes on the record. The record is incorrect or incomplete as follows:

The record currently shows:	The true fact is:
8.	9.
10.	11.
12.	13.

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

14a. Signature: 14b. Signature of 2nd parent (if required):

Printed name: Date: Printed name: Date:

INSTRUCTIONS – go to www.doh.wa.gov for more information

Required proof documentation must be submitted with the affidavit and include full name and birth date. Examples of proof documentation include:

- Birth/Marriage/Divorce record
- Military record (DD-214)
- School transcripts
- Social Security Numident Report
- Certificate of Naturalization
- Hospital/medical record
- Copy of Passport / Enhanced ID
- Green/Permanent Resident card (I-551)

You cannot use a Driver's license, Social Security card, or hospital decorative birth certificate as proof documentation.

Birth Certificates

1. Only a parent(s), legal guardian (if the child is under 18), or the named individual (if 18 or older) may change the birth certificate.
2. The proof(s) must match the asserted fact(s). For example, if the affidavit says the name should be Mary Ann Doe, the proof must show the name to be Mary Ann Doe.
3. Proof documentation must be five or more years old or established within five years of birth.
4. This affidavit cannot be used to add a parent to a birth certificate (use Acknowledgment of Parentage form DOH 422-159).

Child under 18

- If legal guardian(s), include certified court order proving guardianship.
- Up to age one or up to one year following the filing of an Acknowledgement of Parentage form, last name can be changed once to either parents' name on certificate (can be any combination of the first, middle or last names); thereafter, a court order is required to change the last name.
- No proof is required to change the first or middle name.*
- To correct parent's information, one proof documentation is required.
- To correct the sex of the child, one proof documentation from a medical provider is required.

Adult (18 years or older)

- Only the adult can change his or her birth certificate.
- If the first or middle name is missing, three pieces of proof documentation are required.
- If the first, middle and/or last name is misspelled, or month and/or day of birth is incorrect, two pieces of proof documentation are required.
- To correct parent's birth date, place of birth, or name, one proof documentation is required.

*To change any part of the name of a child using this form, signatures from both parents listed on the certificate are required. If one parent is deceased, submit a death certificate with request.

Death Certificates

1. Only the informant may change the non-medical information without proof documentation. The funeral director, executors/administrators, or a family member may change the non-medical information with proof documentation. Family members are spouse or registered domestic partner, parent, sibling, or adult child or stepchild. Marital status requires a certified court order if someone other than the informant is requesting the change.
2. The medical information (cause of death) may be changed only by the certifying physician or the coroner/medical examiner.

Marriage/Dissolution (Divorce) Certificates

1. Personal facts (minor spelling changes in name, date or place of birth, or residence) may be changed by the person with one piece of proof documentation.
2. To change the date or place of marriage or dissolution, the officiant (marriage) or clerk of court (dissolution) must complete and submit the affidavit.



CERTIFIED
D. Abdelmalek, MD, MPH
Dimyana Abdelmalek, MD, MPH
HEALTH OFFICER/REGISTRAR

THURSTON COUNTY
PUBLIC HEALTH & SOCIAL SERVICES
OLYMPIA, WASHINGTON

55886



Certificate not valid unless the Seal of the State of Washington changes color when heat applied.