

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

Only for sales in a single location code on or after March 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: PAUL McPHERSON  
LYNDA AUGIR & GEORGE AUGIR  
Mailing address: PO Box 43  
City/state/zip: Clarkston, WA 99403  
Phone (including area code): 509-295-1606

**2 Buyer/Grantee**  
Name: JANICE McPHERSON  
Mailing address: PO Box 43  
City/state/zip: Clarkston, WA 99403  
Phone (including area code): 509-295-1606

**3 Send all property tax correspondence to:**  Same as Buyer/Grantee  
Name: JANICE McPHERSON  
Mailing address: \_\_\_\_\_  
City/state/zip: \_\_\_\_\_

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
<u>1-283-00-002-0000</u>	<input type="checkbox"/>	<u>\$0.00</u>
_____	<input type="checkbox"/>	<u>\$0.00</u>
_____	<input type="checkbox"/>	<u>\$0.00</u>

**4 Street address of property:** 1461 POPLAR ST, CLARKSTON  
This property is located in Select Location (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** Select land use code(s)  
Enter any additional codes: L1  
(see back of last page for instructions)

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

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

If claiming an exemption, list WAC number and reason for exemption.  
WAC number (section/subsection): 458-61A-20(B)(1)  
Reason for exemption: GIFT w/o CONSIDERATION

**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

Type of document: QUIT CLAIM DEED  
Date of document: 5-8-23

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.

Gross selling price	0.00
*Personal property (deduct)	0.00
Exemption claimed (deduct)	0.00
Taxable selling price	0.00
Excise tax: state	
Less than \$525,000.01 at 1.1%	0.00
From \$525,000.01 to \$1,525,000 at 1.28%	0.00
From \$1,525,000.01 to \$3,025,000 at 2.75%	0.00
Above \$3,025,000 at 3%	0.00
Agricultural and timberland at 1.28%	0.00
Total excise tax: state	0.00
0.0000 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

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: Paul McPherson Signature of grantee or agent: JANICE McPHERSON  
Name (print): PAUL McPHERSON Name (print): JANICE McPHERSON  
Date & city of signing: 5-9-2023 Astin Date & city of signing: 5-9-2023 Astin

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.

**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 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

- 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.
- 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

- 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 the total debt of \$ \_\_\_\_\_ 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 \$ \_\_\_\_\_ 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 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.

Paul McPherson 5-9-2023  
Grantor's Signature Date

Paul McPherson  
Grantor's Name (print)

Janice McPherson 5-9-2023  
Grantee's Signature Date

Janice McPherson  
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 (3/25/21)

COUNTY TREASURER

56052

Exhibit "A"

Lot 2 of Augir Addition, according to the official plat thereof, as recorded in the office of the County Recorder of Asotin County, Washington, under recorder's Instrument No. 205628.

Together with a 1/4 interest into the 20 foot private road and utility easement as disclosed on the Plat of Augir Addition.  
(Parcel No.: 1-283-00-~~004~~-0000-0000)

*002*

*56052*