

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 JoEllen Jackman

2 Buyer/Grantee
Name Jill J. Sparkman

Mailing address 1320 3rd Street
City/state/zip Clarkston, WA 99403
Phone (including area code) _____

Mailing address 48 Meadow Brook Road
City/state/zip Belgrade, MT 59714
Phone (including area code) _____

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

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
<u>10670101100010000</u>	<input type="checkbox"/>	<u>\$ 149,400.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

Mailing address 1320 3rd Street
City/state/zip Clarkston, WA 99403

4 Street address of property 1320 3rd Street, Clarkston, WA 99403
This property is located in Clarkston (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).

The North 55 Feet of Lot Ten (10) and the South 30 Feet of Lot Eleven (11), Block One (1), Cassell Addition to the City of Clarkston, Asotin County, Washington, according to the recorded plat thereof. SUBJECT TO a retained life estate in JoEllen Jackman.

5 11 - Household, single family units

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

Enter any additional codes _____
(see back of last page for instructions)

None

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

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

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 its current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions) Yes No

Reason for exemption

Gift

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

Type of document Limited Warranty Deed (Reserving a Life Estate)

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

Date of document May 22, 2023

Is this property receiving special valuation as historical property per RCW 84.26? Yes No

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

0.0025 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

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

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 JoEllen Jackman

Signature of grantee or agent Jill J. Sparkman

Name (print) JoEllen Jackman

Name (print) Jill J. Sparkman

Date & city of signing Clarkston, WA May 22 2023

Date & city of signing Belgrade, MT May 22 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 dialing 711.

CREASON, MOORE,
DOLKIN & SEIDL
CL# 14950

MAY 23 2023

#56086

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 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 \$ 149,400.00 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 360-704-5905 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.

JoEllen Jackman
 Grantor's Signature
 JoEllen Jackman
 Grantor's Name (print)

5-22-23
 Date

Jill J. Sparkman
 Grantee's Signature
 Jill J. Sparkman
 Grantee's Name (print)

2-19-23
 Date

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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