



MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC

This form is your receipt when stamped by cashier.

Used for sales on or after February 1, 2023

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT

INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED OWNER (Seller) Name: David Borders, Elizabeth Borders; Street: 2015 6th Ave Spc 151A; City: Clarkston WA; State: WA; Zip code: 99403

NEW REGISTERED OWNER (Buyer) Name: Elizabeth D Borders, Mark A Chapman; Street: ; City: ; State: ; Zip code: ; Phone number:

LOCATION OF MOBILE HOME Name: ; Street: 2015 6th Ave Spc 151A; City: ; State: ; Zip code:

LEGAL OWNER Name: ; Street: ; City: ; State: ; Zip code:

PERSONAL PROPERTY PARCEL or ACCOUNT NO. 5-041-35-002-002-150 LIST ASSESSED VALUE(S): \$ 17,200

REAL PROPERTY PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$

Table with 6 columns: MAKE, YEAR, MODEL, SIZE, SERIAL NO. or I.D., REVENUE TAX CODE NO. Row 1: Bayfront, 1977, 24x64

Is this property predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215 Yes (No)

Date of Sale: 6/30/23; Taxable Sale Price: \$; Excise Tax: State \$, Local \$; Delinquent Interest: State \$, Local \$; Delinquent Penalty \$; Subtotal \$; State Technology Fee \$ 5.00; Affidavit Processing Fee \$ 5.00; Total Due \$ 10.00

If exemption claimed, WAC number & title: WAC No. (Sec/Sub) 458-61A-201(b)(1); WAC Title Gift w/o consideration; A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.

TREASURER'S CERTIFICATE I hereby certify that property taxes due Asotin County on the mobile home described hereon have been paid to and including the year 2023 6/30/23 A. Finley County Treasurer or Deputy

AFFIDAVIT I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct. Signature of Seller/Agent Elizabeth D Borders; Name (print) Elizabeth D Borders; Date and Place of Signing: June 30-23; Signature of Buyer/Agent Mark Chapman; Name (print) Mark Chapman; Date & Place of Signing: 6/30/23

If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).

PAID JUN 30 2023 ASOTIN COUNTY TREASURER

THIS SPACE - TREASURER'S USE ONLY

REV 84 0003e (01/17/23) COUNTY TREASURER E. Borders \$10.00 VISA WA

#56172

**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
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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 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.

<p><u>Elizabeth D Borders</u> 6-30-23 Grantor's Signature Date</p> <p><u>Elizabeth D Borders</u> Grantor's Name (print)</p>	<p><u>Mark Chapman</u> 6-30-23 Grantee's Signature Date</p> <p><u>MARK Chapman</u> Grantee's Name (print)</p>
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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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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.

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### Affidavit of Inheritance/Litigation

Use this form if you have inherited a vehicle or vessel or were awarded one through litigation. To find out if you need additional documents, contact a vehicle licensing office or call (360) 902-3770, option 5.

License plate/Registration number	Year <u>1977</u>	Make <u>Ray Front</u>	Series/Body style <u>24/64</u>
Vehicle Identification Number (VIN) or Vessel Hull Identification Number (HIN)			

**Inheritance**—This affidavit is used when no executor or administrator is appointed for the deceased. Submit this form with the vehicle or vessel title and a copy of the death certificate. An Odometer Disclosure Statement or a Release of Interest may be required.

I certify that DAVID M BORDERS, the registered owner of this vehicle/vessel, died on the 4 day of April, 2023.

The deceased left no estate necessitating administration, and no letters of administration or letters testamentary have been issued to any persons. The vehicle/vessel has not been bequeathed by will to anyone other than the person signing below who is Wife of the deceased. No relative who would have prior right, except \_\_\_\_\_ survives the deceased, and provision has been made for payment of debts of the deceased. Signature must be notarized or certified below.

Elizabeth D Borders Printed name      X Elizabeth D Borders Signature      6-30-23 Date

### County clerk certificate for transfer of vehicle or vessel in litigation

This certificate, properly completed, will serve instead of all other court papers. Submit this form with a Title Application and an Odometer Disclosure Statement (if applicable).

I certify that in the superior court of the State of Washington for the County of \_\_\_\_\_:

1. For orders of the court transferring title (including divorce and probate):

An order transferring title to this vehicle/vessel to \_\_\_\_\_ at \_\_\_\_\_ was duly entered in \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

2. For those cases in which the estate executor or administrator transfers title:

\_\_\_\_\_ was duly appointed under the nonintervention will of \_\_\_\_\_ and is qualified to act as such, and that a decree of solvency has been entered.

Executor/Administrator signature      \_\_\_\_\_ Date

County Clerk signature      \_\_\_\_\_ Date

### Notary Public Commission

State of Washington, County of Asotin

Signed or attested before me on June 30 2023 by Elizabeth D. Borders

Lisa M. Webber Signature      Lisa M. Webber Printed or stamped name

Notary Title      and December 28, 2024 Dealer or county/office number or notary expiration date

STATE OF WASHINGTON  
DEPARTMENT OF HEALTH

CERTIFICATE OF DEATH



DATE ISSUED: 04/13/2023  
FEE NUMBER:

CERTIFICATE NUMBER: 2023-017165

FIRST AND MIDDLE NAME(S): DAVID MERLE  
LAST NAME(S): BORDERS

COUNTY OF DEATH: ASOTIN  
DATE OF DEATH: APRIL 04, 2023  
HOUR OF DEATH: 12:23 AM  
SEX: MALE AGE: 88 YEARS  
SOCIAL SECURITY NUMBER: [REDACTED]

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

BIRTH DATE: AUGUST 01, 1934  
BIRTHPLACE: FRAMINGTON, NM

MARITAL STATUS: MARRIED  
SURVIVING SPOUSE: ELIZABETH DELCIE MOORE

OCCUPATION: OWNER/OPERATOR  
INDUSTRY: CARPET INSTALLATION  
EDUCATION: ASSOCIATE DEGREE  
US ARMED FORCES: NO

INFORMANT: ELIZABETH D BORDERS  
RELATIONSHIP: WIFE  
ADDRESS: 2015-6TH AVENUE #151, CLARKSTON, WASHINGTON 99403

CAUSE OF DEATH:  
A: PARKINSON'S DISEASE  
INTERVAL: UNKNOWN  
B:  
INTERVAL:  
C:  
INTERVAL:  
D:  
INTERVAL:

OTHER CONDITIONS CONTRIBUTING TO DEATH: CHRONIC LYMPHOCYTIC  
LEUKEMIA, HISTORY OF PROSTATE CANCER

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

LOCATION OF INJURY:

CITY, STATE, ZIP:  
COUNTY:  
DESCRIBE HOW INJURY OCCURRED:

IF TRANSPORTATION INJURY, SPECIFY: NOT APPLICABLE

PLACE OF DEATH: DECEDENT'S HOME  
FACILITY OR ADDRESS: 2015-6TH AVENUE UNIT 151  
CITY, STATE, ZIP: CLARKSTON, WASHINGTON 99403

RESIDENCE STREET: 2015-6TH AVENUE 151  
CITY, STATE, ZIP: CLARKSTON, WA 99403  
INSIDE CITY LIMITS: NO COUNTY: ASOTIN  
TRIBAL RESERVATION: NOT APPLICABLE  
LENGTH OF TIME AT RESIDENCE: 6 YEARS

FATHER: OTIS BORDERS  
MOTHER: MINNIE PEELE

METHOD OF DISPOSITION: BURIAL  
PLACE OF DISPOSITION: NORMAL HILL CEMETERY

CITY, STATE: LEWISTON, IDAHO  
DISPOSITION DATE: APRIL 15, 2023

FUNERAL FACILITY: VASSAR-RAWLS FUNERAL HOME

ADDRESS: 920 21ST AVENUE  
CITY, STATE, ZIP: LEWISTON, IDAHO 83501  
FUNERAL DIRECTOR: JAMIE M. CLONINGER

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

CERTIFIER NAME: ELIZABETH N. BLACK, MD  
TITLE: PHYSICIAN  
CERTIFIER ADDRESS: 1271 HIGHLAND AVE STE B  
CITY, STATE, ZIP: CLARKSTON, WASHINGTON 99403  
DATE SIGNED: APRIL 04, 2023

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

LOCAL DEPUTY REGISTRAR: MAURINE L. NICHOLSON  
DATE RECEIVED: APRIL 10, 2023

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DOH 422-132 (8/18)

# 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**

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 forgoing is true and correct.

14a. Signature: \_\_\_\_\_      14b. Signature of 2<sup>nd</sup> parent (if required): \_\_\_\_\_

Printed name: \_\_\_\_\_      Date: \_\_\_\_\_      Printed name: \_\_\_\_\_      Date: \_\_\_\_\_

**INSTRUCTIONS – go to [www.doh.wa.gov](http://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 Acknowledgment 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.

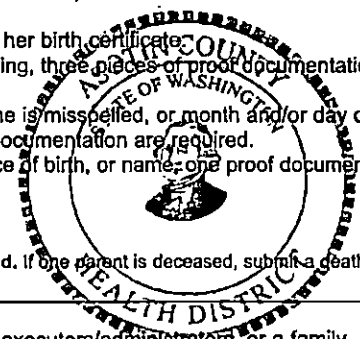
\*To change any part of the name of a child using this form, signatures from both parents listed on the certificate are required. If one parent is deceased, submit a death certificate with request.

**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.



Bob Lutz, M.D., MPH  
Health Officer  
APR 13 2023

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