

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 Estate of Virgil R. Garland

Mailing address 1004 Post Lane
City/state/zip Clarkston, WA 99403
Phone (including area code) _____

2 Buyer/Grantee

Name Rita R. Garland

Mailing address 1004 Post Lane
City/state/zip Clarkston, WA 99403
Phone (including area code) (509) 552-6208

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	Personal property?	Assessed value(s)
<u>1-004-11-003-0001</u>	<input type="checkbox"/>	<u>\$ 172,500.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

4 Street address of property 1004 Post Lane, Clarkston, WA 99403

This property is located in Asotin County (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 legal description.

5 11 - Household, single family units

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 _____

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

N/A

If claiming an exemption, list WAC number and reason for exemption.

WAC number (section/subsection) 458-61A-202(1)(b)(a)
Reason for exemption _____

Transfer of Community Property Interest to a surviving spouse.

Type of document Affidavit - Lack of Probate

Date of document 6-6-23

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

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

Signature of grantor or agent Rita R. Garland
Name (print) Rita R. Garland
Date & city of signing June 6, 2023, Lewiston, ID

Signature of grantee or agent Rita R. Garland
Name (print) Rita R. Garland
Date & city of signing June 6, 2023, Lewiston, ID

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.

CREASON, MOORE
DOCKREY & GEDL
CL# 149864+

PAID
JUN 12 2023
ASOTIN COUNTY
TREASURER

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Exhibit A

That part of Lot 3 of Block 'R' of Vineland according to the plat recorded in Book B of Plats, Page 45, records of Asotin County, Washington, more particularly described as follows: From the stone monument at the southeast corner of Lot 3 of Block 'R' of Vineland, said point being an angle point in the centerline of the County Road; thence North $50^{\circ}42'$ West, a distance of 112.1 feet along the centerline of said county road; thence North $13^{\circ}30'$ East, a distance of 22.2 feet to a point on the northerly right of way line of the County Road, said point being the True Point of Beginning; thence continuing on the last above mentioned course, a distance of 171.3 feet; thence South $76^{\circ}30'$ East, a distance of 119.5 feet to a point on the easterly boundary line of said Lot 3; thence South $13^{\circ}30'$ West, a distance of 189.2 feet along said boundary line to a point of curvature; thence around a curve to the right with a radius of 25 feet a distance of 50.5 feet to a point on the northerly right of way line of the County Road; thence North $50^{\circ}42'$ West, a distance of 92.9 feet to the True Place of Beginning. EXCEPT that part of Lot 3 of Block 'R' of Vineland more particularly described as follows: From the stone monument at the southeast corner of Lot 3 of Block 'R' of Vineland, said point being an angle point in the centerline of the County Road; thence North $50^{\circ}42'$ West a distance of 112.1 feet along the centerline of said County Road; thence North $13^{\circ}30'$ East a distance of 93.5 feet to the True Place of Beginning; thence continuing on the above mentioned course a distance of 100.0 feet; thence South $76^{\circ}30'$ East a distance of 119.5 feet to a point on the Easterly boundary line of said Lot 3; thence South $13^{\circ}30'$ West a distance of 100.0 feet along said boundary line; thence North $76^{\circ}30'$ West a distance of 119.5 feet to the True Place of Beginning.

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AFTER RECORDING, RETURN TO:

Blake L. Houlihan
Creason, Moore, Dokken & Geidl, PLLC
P. O. Drawer 835
Lewiston, ID 83501

**AFFIDAVIT OF RITA R. GARLAND
LACK OF PROBATE - REAL PROPERTY**

Reference Numbers of Related Documents: N/A

Grantor: Garland, Virgil R.

Grantee: Garland, Rita R.

Legal Description:

1. That part of Lot 3 of Block "R" of Vineland according to plat recorded in Book B of Plats, page 45, records of Asotin County, Washington.
2. Additional legal description is attached as Exhibit C.
3. Assessor's Parcel No. 1-004-11-003-0001.

**AFFIDAVIT OF RITA R. GARLAND
LACK OF PROBATE – REAL PROPERTY - 1**

Creason, Moore, Dokken & Geidl, PLLC
P.O. Drawer 835, Lewiston ID 83501
(208)743-1516; Fax(208)746-2231

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AFTER RECORDING MAIL TO:

Blake L. Houlihan
Creason, Moore, Dokken & Geidl, PLLC
P. O. Drawer 835
Lewiston, ID 83501

**AFFIDAVIT OF RITA R. GARLAND
LACK OF PROBATE - REAL PROPERTY**

STATE OF IDAHO)
 : ss.
County of Nez Perce)

Rita R. Garland, first duly sworn, deposes and says:

Affiant is the lawful surviving spouse of Virgil R. Garland, who died on October 9, 2022, at Nampá, Canyon County, Idaho, then being a resident of Clarkston, Asotin County, Washington. A copy of the Certificate of Death is attached hereto as Exhibit A.

Affiant has hereinbelow identified each and all of the heirs at law of decedent, including but not limited to his children, adopted children and the issue of any predeceased child or adopted child.

That the heirs of law of decedent are:

NAME AND ADDRESS	RELATIONSHIP
Rita R. Garland 1004 Post Lane Clarkston, WA 99403	Spouse

**AFFIDAVIT OF RITA R. GARLAND
LACK OF PROBATE – REAL PROPERTY - 2**

Creason, Moore, Dokken & Geidl, PLLC
P.O. Drawer 835, Lewiston ID 83501
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Steve T. Garland 5550 W. Summerview Lane Nampa, ID 83687	Son Adult
Russell D. Garland 1800 N. White Oak Way Meridian, ID 83646	Son Adult

That affiant knows of her own knowledge, and so states, that each and all of the obligations against the marital community and against the estate of the decedent (including but not limited to: all the debts of decedent, all of the expenses of decedent's last illness, funeral and burial, and state and federal succession taxes upon decedent's estate, if applicable) have been paid in full, excepting the home loan secured by the marital community residence.

The decedent died testate. The Last Will and Testament provides that decedent's interest in all the real property owned at the time of death goes to decedent's spouse, Rita R. Garland. The Last Will and Testament is attached hereto as Exhibit B.


This affidavit is made solely to transfer the Estate's interest in real property commonly referred to as 1004 Post Lane, Clarkston, County of Asotin State of Washington, and more particularly described as follows:

See Legal Description attached hereto as Exhibit C.

Tax Parcel No. 1-004-11-003-0001.

Affiant hereby agrees to indemnify and hold harmless any person or entity who is damaged economically as the result of transferring or accepting title in reliance upon the representations in this document.

DATED this 6 day of June, 2023.


 Rita R. Garland, Surviving Spouse
 1004 Post Lane
 Clarkston, WA 99403

**AFFIDAVIT OF RITA R. GARLAND
 LACK OF PROBATE – REAL PROPERTY - 3**

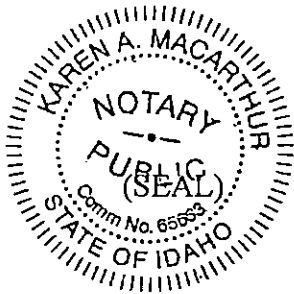
Creason, Moore, Dokken & Geidl, PLLC
 P.O. Drawer 835, Lewiston ID 83501
 (208)743-1516; Fax(208)746-2231

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STATE OF IDAHO)
 : ss.
County of Nez Perce)

On this 6th day of June, 2023, before me, the undersigned, a notary public in and for said state, personally appeared Rita R. Garland, known or identified to be the individual described in and who executed the foregoing instrument and acknowledged that she signed and sealed the same as her own free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN UNDER MY HAND AND OFFICIAL SEAL the day and year in this certificate first above written.



Karen A. MacArthur
Notary Public in and for said state,
residing at or employed in Lewiston
My Commission Expires: 05/26/2027

AFFIDAVIT OF RITA R. GARLAND
LACK OF PROBATE – REAL PROPERTY - 4

Creason, Moore, Dokken & Geidl, PLLC
P.O. Drawer 835, Lewiston ID 83501
(208)743-1516; Fax(208)746-2231

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STATE OF IDAHO
CERTIFICATION OF VITAL RECORD

STATE OF IDAHO
IDAHO DEPARTMENT OF HEALTH AND WELFARE
BUREAU OF VITAL RECORDS AND HEALTH STATISTICS
CERTIFICATE OF DEATH

Date Filed OCTOBER 11, 2022

State File No. 2022-12818

DECEDENT - LEGAL NAME VIRGIL ROY GARLAND			
SEX MALE	SOCIAL SECURITY NUMBER [REDACTED]	AGE 74 YEARS	DATE OF BIRTH JUNE 29, 1948
BIRTH-PLACE BIG HORN, WYOMING		PLACE OF RESIDENCE CLARKSTON, WASHINGTON	
MARITAL STATUS AT TIME OF DEATH MARRIED		NAME OF SURVIVING SPOUSE (if wife, maiden name) RITA WILLIAMS	WAS DECEDENT EVER IN U.S. ARMED FORCES? YES
FATHER - NAME LEO GARLAND		BIRTH-PLACE WYOMING	
MOTHER - MAIDEN NAME NORMA GRUBB		BIRTH-PLACE WYOMING	
METHOD OF DISPOSITION CREMATION	FUNERAL SERVICE LICENSEE ROD TIMMONS		
NAME AND ADDRESS OF FUNERAL FACILITY ACCENT FUNERAL HOME, MERIDIAN, IDAHO			
DATE OF DEATH OCT. 09, 2022	TIME OF DEATH 3:20 A.M.	CITY, TOWN OR LOCATION OF DEATH NAMPA, IDAHO	COUNTY OF DEATH CANYON
CAUSE OF DEATH (underlying cause last) a. CHRONIC DIASTOLIC CONGESTIVE HEART FAILURE.			Approximate Interval Between Onset and Death 1 YEAR
DUE TO (or as a consequence of): b. CORDONARY ARTERY DISEASE.			
DUE TO (or as a consequence of): c.			
DUE TO (or as a consequence of): d.			
OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH, but not resulting in the underlying cause given above CIRRHOSIS OF THE LIVER; HYPERTENSION; ATRIAL FIBRILLATION			WAS AN AUTOPSY PERFORMED? NO
MANNER OF DEATH NATURAL	NAME OF CERTIFIER MICHAEL M. DEE, M.D.		TITLE PHYSICIAN
CORONER SUBSEQUENT CERTIFICATION IF NECESSARY			
EXTERNAL CAUSES ONLY			
DATE OF INJURY	TIME OF INJURY	PLACE OF INJURY	INJURY AT WORK?
LOCATION WHERE INJURY OCCURRED			
DESCRIPTION OF HOW INJURY OCCURRED			

This is a true and correct reproduction of the document officially registered and placed on file with the IDAHO BUREAU OF VITAL RECORDS AND HEALTH STATISTICS.

DATE ISSUED: OCTOBER 12, 2022

This copy is not valid unless prepared on engraved border displaying state seal and signature of the Registrar.

James B. Aydelotte
JAMES B. AYDELOTTE
STATE REGISTRAR

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[REDACTED]



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