

REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 84.45 RCW - CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED
Only for sales in a single location made on or after January 1, 2020.

Check box if the sale occurred in more than one location code.

PLEASE TYPE OR PRINT

Check box if partial sale. Indicate % sold. List percentage of ownership acquired next to each name.

SELLER GRANTOR	1 Name <u>Karen J. Stewart, Widow</u>	BUYER GRANTEE	2 Name <u>Mitchell Miller, a single man</u>
	Mailing Address <u>2807 22nd Street</u>		Mailing Address <u>2805 22nd Street</u>
	City/State/Zip <u>Clarkston, WA 99403</u>		City/State/Zip <u>Clarkston, WA 99403</u>
	Phone No. (including area code) _____		Phone No. (including area code) _____

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

Name _____ List all real and personal property tax parcel account numbers - check box if personal property List assessed value(s) \$60,000.00

Mailing Address _____

City/State/Zip _____

Phone No. (including area code) _____

4 Street address of property: 2805 22nd Street, Clarkston, WA 99403

This property is located in ASOTIN 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 more space is needed, you may attach a separate sheet to each page of the affidavit)

See Attached Exhibit A.

5 Select Land Use Code(s):

10 - Land with new building

enter any additional codes: _____

(See back of last page for instructions) YES NO

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? YES NO

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

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

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

WAC No. (Section/Subsection) 458-61A-203(1) 201(B)(1)

Reason for exemption Gift of real property without consideration

6 YES NO

Is this property designated as forest land per chapter 84.33 RCW? YES NO

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

Is this property receiving special valuation as historical property per chapter 84.26 RCW? 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 RCW 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.

Type of Document: Quit Claim Deed

Date of Document: July 30, 2020

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 \$500,000.01 at 1.1% \$ 0.00

From \$500,000.01 to \$1,500,000 at 1.28% \$ 0.00

From \$1,500,000.01 to \$3,000,000 at 2.75% \$ 0.00

Above \$3,000,000 at 3.0% \$ 0.00

Agricultural and timberland at 1.28% \$ 0.00

Total Excise Tax: State \$ 0.00

Local \$ 0.00

*Delinquent Interest: State \$ 0.00

Local \$ 0.00

*Delinquent Penalty \$ 0.00

Subtotal \$ 0.00

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

DEPUTY ASSESSOR _____ DATE _____

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign on (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE _____

PRINT NAME _____

PAID
AUG - 3 2020
ASOTIN COUNTY
TREASURER

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

Signature of Grantor or Grantor's Agent Karen L. Stewart Signature of Grantee or Grantee's Agent Mitchell Miller

Name (print) Karen L. Stewart Name (print) Mitchell Miller, a single man

Date & city of signing 7/23/20 Date & city of signing 7-30-20 Clarkston, WA

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020(1C)).

C. BOND EGA 35942

053333

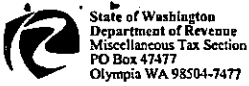
EXHIBIT A

That part of Lots 4 and 5 of Block J-3 of Clarkston Heights, Asotin County, Washington, more particularly described as follows:

Commencing at the monument at the Southwest corner of Lot 4, said point being on the centerline of 22nd Street; thence East along the South lot line of said Lot 4 for a distance of 165.0 feet; thence North for a distance of 500.0 feet to the true place of beginning; thence continue North for a distance 98.15 feet; thence West for a distance of 168.32 feet to a point on the Easterly right of way line of 22nd Street; thence deflect left 90°00' and continue along said right-of-way line around a curve to the right with a radius of 5030.0 feet for a distance of 98.69 feet; thence East for a distance of 157.92 feet to the true place of beginning.

Parcel Number: 1-041-35-004-0005

commonly known as 2805 22nd Street, Clarkston, Asotin County, Washington.



**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: Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

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) 534-1503 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.

→ Karen L. Stewart
Grantor's Signature
Karen L. Stewart
Grantor's Name (print)

7/23/20
Date

Mitchell Miller
Grantee's Signature
Mitchell Miller
Grantee's Name (print)

7-30-20
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)