

REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 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 code 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>Brianda E Torres-Ruiz</u>	BUYER GRANTEE	2 Name <u>Refugia Ruiz de Torres</u>
	Mailing Address <u>911 17th st</u>		Mailing Address <u>1139 13th st</u>
	City/State/Zip <u>Clarkston WA 99403</u>		City/State/Zip <u>Clarkston WA 99403</u>
	Phone No. (including area code) <u>509-552-3261</u>		Phone No. (including area code) _____
Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers - check box if personal property	
Name _____		1-004-17-008-0009 <input type="checkbox"/>	
Mailing Address _____		_____ <input type="checkbox"/>	
City/State/Zip _____		_____ <input type="checkbox"/>	
Phone No. (including area code) _____		_____ <input type="checkbox"/>	
		List assessed value(s)	
		92,600	

Street address of property: 1139 13th st Clarkston WA 99403

This property is located in _____

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

Select Land Use Code(s):

11

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)?

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

Is this property designated as forest land per chapter 84.33 RCW?

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW?

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

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.

DEPUTY ASSESSOR

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) 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

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-201(B)(1)

Reason for exemption GIFT W/O CONSIDERATION

Type of Document QUIT CLAIM DEED

Date of Document 10-8-20

Gross Selling Price \$ _____

*Personal Property (deduct) \$ _____

Exemption Claimed (deduct) \$ _____

Taxable Selling Price \$ _____

Excise Tax: State

Less than \$500,000.01 at 1.1% \$ _____

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

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

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

Agricultural and timberland at 1.28% \$ _____

Total 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

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

*SEE INSTRUCTIONS

PAID
OCT 14 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 Brianda E Torres-Ruiz

Signature of Grantee or Grantee's Agent Refugia Ruiz de Torres

Name (print) Brianda E Torres-Ruiz

Name (print) Refugia Ruiz de Torres

Date & city of signing 10/08/2020 Clarkston WA

Date & city of signing 10/09/2020 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)).

INSTRUCTIONS

Note: To report a transfer of a controlling interest in real property, please use the Real Estate Excise Tax Affidavit Controlling Interest Transfer Return, Revenue Form No. 84-0001B. This form is available online at <http://dor.wa.gov>.

Section 1:

If the sale involves property in more than one location code, use the Multiple Location Real Estate Excise Tax Affidavit.
If sale is less than 100%, check the box "Check if partial sale" and fill in the percentage sold.
Enter the name(s) of seller/grantor. This is the person(s) conveying interest in the property.

Section 2:

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property. List the percentage acquired after each name.

Section 3:

- Enter the name and address where you would like all future property tax information sent.
- Enter the tax parcel number and current assessed value for real and personal property being conveyed. Check the box to indicate personal property.

Section 4:

- Enter the street address of the property.
- Enter the county if in unincorporated area. Enter city name if located within a municipality.
- Enter the legal description of the property.

Section 5:

Enter the appropriate land use code for the property. Please list all codes that apply on the lines provided in section 5.
See WAC 458-53-030(5) for a complete list.

9 - Land with mobile home	10 - Land with new building	11 - Household, single family units
12 - Multiple family residence (2-4 Units)	13 - Multiple family residence (5 + Units)	14 - Residential condominiums
15 - Mobile home parks or courts	16 - Hotels/motels	17 - Institutional Lodging (convalescent homes, nursing homes, etc.)
18 - All other residential not coded	19 - Vacation and cabin	21 - Food and kindred products
22 - Textile mill products	23 - Apparel and other finished products made from fabrics, leather, and similar materials	24 - Lumber and wood products (except furniture)
25 - Furniture and fixtures	26 - Paper and allied products	27 - Printing and publishing
28 - Chemicals	29 - Petroleum refining and related industries	30 - Rubber and miscellaneous plastic products
31 - Leather and leather products	32 - Stone, clay and glass products	33 - Primary metal industries
34 - Fabricated metal products	35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing	39 - Miscellaneous manufacturing
50 - Condominiums-other than residential	53 - Retail Trade - general merchandise	54 - Retail Trade - food
58 - Retail trade - eating & drinking (restaurants, bars)	59 - Tenant occupied, commercial properties	64 - Repair services
65 - Professional services (medical, dental, etc.)	71 - Cultural activities/nature exhibitions	74 - Recreational activities (golf courses, etc.)
75 - Resorts and group camps	80 - Water or mineral right	81 - Agriculture (not in current use)
83 - Agriculture current use RCW 84.34	86 - Marijuana grow operations	87 - Sale of Standing Timber
88 - Forest land designated RCW 84.33	91 - Undeveloped Land (land only)	94 - Open space land RCW 84.34
95 - Timberland classified RCW 84.34	96 - Improvements on leased land	

- Check yes if the seller was receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit organization, senior citizen, or disabled person, homeowner with limited income).
- Check yes if the land is primarily used for timber as defined by RCW 84.34 and 84.33 or agriculture as defined by RCW 84.34.020. See ETA 3215 for additional information. If the sale involves multiple parcels with different land use codes, complete the predominate use worksheet.

Section 6:

Indicate whether the property is designated as forest land per chapter 84.33 RCW, classified as current use (open space, farm, agricultural, or timber) per chapter 84.34 RCW, or receiving special valuation as historic property per chapter 84.26 RCW.

Section 7:

- List **personal property** included in the selling price of the real property. For example, include tangible (furniture, equipment, etc.) and intangible (goodwill, agreement not to compete, etc.).
- **Use Tax** is due on personal property purchased without payment of the sales tax. Report use tax on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at dor.wa.gov.
- If you are claiming a **tax exemption**, cite the specific Washington Administrative Code (WAC) number, section and subsection and provide a brief explanation. Most tax exemptions require specific documentation. Refer to the appropriate WAC to determine documentation requirements. Chapter 458-61A WAC is available online at dor.wa.gov.
- Enter the **type of document** (quit claim deed, statutory warranty deed, etc.), and **date of document** (MM/DD/YYYY).
- Enter the **selling price** of the property.
- **Selling price:** For tax purposes, the selling price is the true and fair value of the property conveyed. When property is conveyed in an arm's length transaction between unrelated persons for valuable consideration, there is a presumption that the selling price is equal to the total consideration paid or contracted to be paid, including any indebtedness. Refer to RCW 82.45.030 for more information about selling price.
- **Deduct** the amount of **personal property** included in the selling price.
- **Deduct** the amount of **tax exemption** claimed per chapter 458-61A WAC.

**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 360-704-5905 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.

Brianda E Torres-Ruiz
 Grantor's Signature

10/08/2020
 Date

Refugia Ruiz de Torres 10/9/2020
 Grantee's Signature Date

Brianda E Torres-Ruiz
 Grantor's Name (print)

Refugia Ruiz de Torres
 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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Signature

Firm Name

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 Grantor's Signature

 Date

 Grantee's Signature

 Date

 Grantor's Name (print)

 Grantee's Name (print)

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 Exchange Facilitator's Signature

 Date

 Exchange Facilitator's Name (print)

the following described real estate, situated in the County of Asotin, State of Washington:

The North 64 feet of the South 189 feet of the West 115.2381 feet of Lot 8 in Block 'X' of Vineland, according to the official plat thereof, filed in Book A of Plats at Page(s) 16 Official Records of Asotin County, Washington, measurements are from the centerline of adjacent streets.