

**Real Estate Excise Tax Affidavit** (RCW 82.45 WAC 458-61A)

Only for sales in a single location code on or after January 1, 2020.  
This affidavit will not be accepted unless all areas on all pages are fully completed.  
This form is your receipt when stamped by cashier. *Please type or print.*

Check box if the sale occurred in more than one location code.  Check box if partial sale, indicate % \_\_\_\_\_ sold.  
List percentage of ownership acquired next to each name.

**1 Seller/Grantor**

Name Steve Joseph Curl, a married man dealing in his sole and separate property  
Mailing address 6312 Wapiti Drive  
City/state/zip Lewiston, ID 83501  
Phone (including area code) (208) 791-5777

**2 Buyer/Grantee**

Name Clint Curl, a married man dealing in his sole and separate property  
Mailing address 4800 Asotin Creek Road  
City/state/zip Asotin, WA 99402  
Phone (including area code) \_\_\_\_\_

**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>1-051-00-017-0005</u>	<input type="checkbox"/>	<u>\$ 325.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

**4 Street address of property** Small tracts along Asotin Creek within Asotin city limits

This property is located in Asotin (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).

Please see attached Exhibit A.

**5** 91 - Undeveloped land (land only)

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 predominantly used for timber (as classified under RCW 84.84 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215.  Yes  No  
If yes, complete the predominate use calculator (see instructions for section 5).

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

If claiming an exemption, list WAC number and reason for exemption.  
WAC number (section/subsection) WAC 458-61A-2014 (B) (1)  
Reason for exemption \_\_\_\_\_

Gift of real property without consideration and with no underlying debt.

**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 \_\_\_\_\_

Type of document Quitclaim Deed  
Date of document 01/22/2021

Gross selling price	<u>325.00</u>
*Personal property (deduct)	<u>0.00</u>
Exemption claimed (deduct)	<u>325.00</u>
Taxable selling price	<u>0.00</u>
Excise tax: state	
Less than \$500,000.01 at 1.1%	<u>0.00</u>
From \$500,000.01 to \$1,500,000 at 1.28%	<u>0.00</u>
From \$1,500,000.01 to \$3,000,000 at 2.75%	<u>0.00</u>
Above \$3,000,000 at 3%	<u>0.00</u>
Agricultural and timberland at 1.28%	<u>0.00</u>
Total excise tax: state	<u>0.00</u>
0.0075 Local	<u>0.00</u>
*Delinquent interest: state	<u>0.00</u>
Local	<u>0.00</u>
*Delinquent penalty	<u>0.00</u>
Subtotal	<u>0.00</u>
*State technology fee	<u>5.00</u>
Affidavit processing fee	<u>5.00</u>
Total due	<u>10.00</u>

**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 Steve J. Curl  
Name (print) Steve Joseph Curl  
Date & city of signing 01/22/2021, Clarkston, WA

Signature of grantee or agent Clint Curl  
Name (print) Clint Curl  
Date & city of signing 01/22/2021, 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 \$5000, or by both imprisonment and fine (RCW 9A.20.020(1c)).

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.

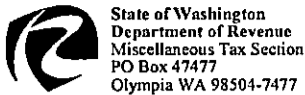
EXHIBIT A

**Legal Description**

The following-described tract of land in the SW1/4SE1/4, Section 24, Township 10 North, Range 45 E.W.M., to-wit:

From the quarter section corners between Sections 24 and 25, Township 10 North, Range 45 E.W.M., North a distance of 169.7 feet; thence South 75° East a distance of 86.75 feet; thence North 69°30' East a distance of 422 feet; thence North 37°40' West a distance of 288.5 feet; thence North 14°27' East a distance of 245 feet to the place of beginning; thence North 30°47' East a distance of 269.5 feet; thence North 26°41' West a distance of 230 feet; thence West a distance of 188.5 feet; thence South 22°30' West a distance of 8.3 feet; thence South 32°44' West a distance of 200 feet; thence South 12°12' West a distance of 98 feet; thence South 19°58' West a distance of 101.6 feet; thence South 9°18' East a distance of 200 feet; thence South 9°8' East a distance of 239 feet; thence South 86°8' East a distance of 130 feet; thence North 18°36' East a distance of 387.5 feet to the place of beginning.

Tax Parcel No. 1-051-00-017-0005



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.

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.

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 \$ 325.00 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. [X] 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 [X] 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.

Grantor's Signature: Steven J. Curl
Date: 1/22/2021
Grantor's Name (print): Steven Joseph Curl

Date: 1/22/2021

Grantee's Signature: Clint Curl
Date: 1/22/2021
Grantee's Name (print): Clint Curl

Date: 1/22/2021

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) \_\_\_\_\_

For tax assistance, contact your local County Treasurer/Recorder or visit dor.wa.gov/reet. 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.

53869