

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

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.

This form is your receipt when stamped by cashier.

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>Barry M. Barnes</u>	BUYER GRANTEE	2 Name <u>Michelle A. Barnes</u>
	Mailing Address <u>PO Box 263</u>		Mailing Address <u>DO Box 263</u>
	City/State/Zip <u>Lewiston, ID 83501</u>		City/State/Zip <u>Lewiston ID 83501</u>
	Phone No. (including area code)		Phone No. (including area code)
3 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 _____		List assessed value(s)	
Mailing Address _____		<u>1-132-00-240-0000</u> <input type="checkbox"/> <u>71,700</u> 0.00	
City/State/Zip _____		<input type="checkbox"/> <u>0.00</u>	
Phone No. (including area code) _____		<input type="checkbox"/> <u>0.00</u>	
		<input type="checkbox"/> <u>0.00</u>	

4 Street address of property: 2110 CRITCHFIELD ROAD
This property is located in Select Location

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 separate sheet to each page of the affidavit)
See Attached

5 Select Land Use Code(s): 91

Select Land Use Codes
enter any additional codes:
(See back of last page for instructions)

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

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.

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-202(1) 201(B)(1)
Reason for exemption ESTABLISH
GIFT W/O CONSIDERATION
Type of Document QUIT CLAIM DEED
Date of Document 4-28-21

Gross Selling Price	\$	_____
*Personal Property (deduct)	\$	_____
Exemption Claimed (deduct)	\$	_____
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
<u>0.0000</u> 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	\$	<u>5.00</u> 0.00
Total Due	\$	<u>10.00</u> 5.00

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 Grantor's Agent Barry M. Barnes Signature of Grantee or Grantee's Agent Michelle A. Barnes
Name (print) Barry M. Barnes Name (print) Michelle A. Barnes
Date & city of signing 4-15-21 Clarkston Date & city of signing 4-15-21 Clarkston

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)).

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That portion of the Southeast quarter of the Northeast quarter of Section 6, Township 10 North, Range 46 East, W.M., as follows:

Beginning at the Northeast corner of Section 6, Township 10 North, Range 46 East, W.M; thence North $0^{\circ}53'20''$ East 243.53 feet; thence South $2^{\circ}34'$ West 1084.98 feet; thence South $17^{\circ}57'39''$ East 1471.63 feet; thence South $17^{\circ}13'30''$ West 641.24 feet; thence North $78^{\circ}14'45''$ West 351.30 feet; thence North $55^{\circ}04'45''$ West 259.12 feet;

thence North $21^{\circ}45'45''$ East 43.27 feet to intersect the northerly boundary of Existing Critchfield Gulch County Road, and the true point of beginning; thence North $21^{\circ}45'45''$ East 746.26 feet; thence South $87^{\circ}25'05''$ West 629.21 feet; thence North $58^{\circ}48'35''$ West 352.50 feet; thence South $0^{\circ}36'35''$ East 750.00 feet to intersect the north boundary of said County Road; thence easterly along said northerly boundary 670 feet, more or less, and returning to the true point of beginning.

EXCEPT that portion described in that certain Quit Claim Deed recorded under Auditor's File No. 146460 as follows:

Beginning at the Northeast corner of said Section; thence North $00^{\circ}53'20''$ East 243.53 feet; thence South $02^{\circ}34'00''$ West 1084.98 feet; thence South $17^{\circ}57'39''$ East 1471.63 feet; thence South $17^{\circ}13'30''$ West 641.24 feet; thence North $78^{\circ}14'45''$ West 351.30 feet; thence North $55^{\circ}04'45''$ West 259.12 feet; thence North $21^{\circ}45'45''$ East 43.27 feet to a point on the northerly line of the Critchfield Gulch County Road, as said road existed December 22, 1967, date of that Judgment and Decree of Appropriation entered In Asotin County Superior Court Cause No. 10487; thence North $21^{\circ}45'45''$ East 612.84 feet to the true point of beginning; thence North $21^{\circ}45'45''$ East 133.42 feet; thence South $87^{\circ}25'05''$ West 55.00 feet to a point which bears North $02^{\circ}34'55''$ West from the true point of beginning; thence South $02^{\circ}34'55''$ East 121.56 feet to the true point of beginning.

AND EXCEPT that portion described in that certain Quitclaim Deed recorded under Auditor's File No. 197366 as follows:

Beginning at the Northeast corner of Section 6, Township 10 North, Range 46 East, W.M., thence North $00^{\circ}53'20''$ East 243.53 feet; thence South $02^{\circ}34'00''$ West 1084.98 feet; thence South $17^{\circ}57'39''$ East 1471.63 feet; thence South $17^{\circ}13'30''$ West 641.24 feet; thence North $78^{\circ}14'45''$ West 351.30 feet; thence North $55^{\circ}04'45''$ West 259.12 feet; thence North $21^{\circ}45'45''$ East 43.27 feet to intersect the Northerly boundary of existing Critchfield Gulch County Road; then North $21^{\circ}45'45''$ East 746.26 feet; thence South $87^{\circ}25'05''$

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West 629.21 feet; thence North 58°48'35" West 289.84 feet to the TRUE POINT OF BEGINNING; thence continuing North 58°48'35" West 62.66 feet; thence South 00°36'35" East 46.62 feet; thence North 75°09'52" East 54.94 feet to the true point of beginning.

AND EXCEPT that portion described as follows:

Beginning at the Northeast corner of Section 6, Township 10 North, Range 46 East, W.M., thence North 00°53'20" East 243.53 feet; thence South 02°34'00" West 1084.98 feet; thence South 17°57'39" East 1471.63 feet; thence South 17°13'30" West 641.24 feet; thence North 78°14'45" West 351.30 feet; thence North 55°04'45" West 259.12 feet; thence North 21°45'45" East 43.27 feet to intersect the Northerly boundary of existing Critchfield Gulch County Road; then North 21°45'45" East 612.84 feet; thence North 02°34'55" West 121.56 feet; thence South 87°25'05" West 574.21 feet to the TRUE POINT OF BEGINNING; thence North 58°48'35" West 289.84 feet; thence South 75°09'52" West 54.94 feet; thence South 00°36'35" East to a point that is South 87°25'05" West of the true point of beginning; thence North 87°25'05" East to the true point of beginning.

**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 deceded 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.

(Signature)
 Grantor's Signature Date
Barry M Barnes
 Grantor's Name (print) April 29, 21

(Signature)
 Grantee's Signature Date
Michelle Barnes
 Grantee's Name (print) 4-29-21

4. **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 <http://dor.wa.gov> or call 360-534-1503. To inquire about the availability of this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

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