

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 Anthony and Rebecca Rousseau

Mailing address 1712 13th St

City/state/zip Clarkston WA 99403

Phone (including area code) (509)758-6308

2 Buyer/Grantee

Name Christopher Rousseau

Mailing address 1726 13th St

City/state/zip Clarkston WA 99403

Phone (including area code) (503)437-1779

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>1-132-00-274-0000</u>	<input type="checkbox"/>	<u>\$0.00 62,500</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

4 Street address of property 2001 Silcott Hills Rd

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

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 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).

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 _____

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

Signature of grantor or agent Anthony Rousseau

Name (print) Anthony Rousseau

Date & city of signing 6/9/21

Signature of grantee or agent Rebecca Rousseau

Name (print) Rebecca Rousseau

Date & city of signing 6-9-2021

PAID
JUN 10 2021
ASOTIN COUNTY
TREASURER

Type of document	<u>QUIT CLAIM DEED</u>
Date of document	<u>6-9-21</u>
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%	0.00
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

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.

**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
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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.

Anthony Rousseau 6/9/21
Grantor's Signature Date
Anthony Rousseau
Grantor's Name (print)

Rebecca Rousseau 6-9-2021
Grantee's Signature Date
Rebecca Rousseau
Grantee's Name (print)
Christopher Rousseau

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)
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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.

54251

PARCEL I:

That part of the West Half of the Northwest Quarter and the Northwest Quarter of the Southwest Quarter of Section 22 of Township 11 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at Monument No. 1001-16-AA on the Lower Granite Dam Boundary Take Line; thence South $62^{\circ}31'32''$ West along said Take Line a distance of 208.82 feet to a point where the East line of said West Half of the Northwest Quarter intersects said Take Line, said point being the True Place of Beginning; thence continue South $62^{\circ}31'32''$ West along said Take Line a distance of 431.79 feet; thence South $1^{\circ}14'03''$ East a distance of 2761.96 feet; thence North $88^{\circ}45'57''$ East a distance of 387.29 feet to a point on the East line of said Northwest Quarter of the Southwest Quarter; thence North $1^{\circ}14'03''$ West along said East line and said East line extended a distance of 2952.87 feet to the True Place of Beginning.

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PARCEL II:

TOGETHER with an easement for ingress and egress lying 15.0 feet on either side of the following described centerline: Commencing at the Southeast Corner of the above described tract; thence South 88°45'57" West a distance of 91.53 feet to the True Place of Beginning; thence South 1°26' East a distance of 179.90 feet; thence South 13°38' West a distance of 119.36 feet, thence South 9°03' West a distance of 132.64 feet; thence South 19°42' West a distance of 473.24 feet; thence South 23°02' West a distance of 547.60 feet; thence South 38°31' East a distance of 143.47 feet; thence South 8°57' East a distance of 223.38 feet to a point of curve; thence around a curve to the right with a radius of 50.0 feet for a distance of 77.43 feet; thence South 79°47' West a distance of 14.91 feet; thence South 50°38' West a distance of 105.92 feet; thence South 59°05' West a distance of 53.88 feet; thence South 85°34' West a distance of 53.56 feet; thence North 64°58' West a distance of 58.04 feet; thence North 46°46' West a distance of 144.22 feet; thence North 84°49' West a distance of 122.09 feet; thence North 67°31' West a distance of 371.74 feet to a point of curve; thence around a curve to the left with a radius of 50.0 feet for a distance of 95.19 feet; thence South 3°24' West a distance of 219.09 feet to a point of curve; thence around a curve to the right with a radius of 50.0 feet for a distance of 94.0 feet; thence North 68°53' West a distance of 147.08 feet; thence North 60°30' West a distance of 114.52 feet; thence North 49°38'30" West a distance of 193.96 feet; thence North 87°06' West a distance of 83.36 feet; thence North 41°59' East a distance of 15.45 feet to a point of curve; thence around a curve to the right with a radius of 70.0 feet for a distance of 85.83 feet; thence South 67°46' East a distance of 98.41 feet to a point of curve; thence around a curve to the left with a radius of 35.0 feet for a distance of 82.02 feet; thence North 22°02' West a distance of 77.61 feet; thence North 10°04' West a distance of 95.11 feet; thence North 3°13'30" East a distance of 171.55 feet; thence North 13°11' East a distance of 178.24 feet; thence North 1°02' West a distance of 87.37 feet; thence North 33°13' West a distance of 59.53 feet; thence South 74°42' West a distance of 44.44 feet; thence South 19°44' West a distance of 197.97 feet; thence North 82°19'55" West a distance of 298.43 feet; thence South 66°34'56" West a distance of 149.71 feet; thence South 43°50'56" West a distance of 329.08 feet; thence South 25°24'36" West a distance of 128.08 feet; thence South 26°04'46" West a distance of 111.32 feet; thence South 42°34'09" West a distance of 203.23 feet; thence South 12°44'59" West a distance of 140.33 feet; thence South 68°20'24" West a distance of 79.71 feet; thence North 21°40'04" West a distance of 189.37 feet; thence North 4°04'06" West a distance of 116.28 feet; thence North 31°54'24" West a distance of 558.48 feet; thence North 51°21'53" West a distance of 204.24 feet; thence North 62°34'06" West a distance of 399.39 feet; thence North 82°56'44" West a distance of 228.08 feet; thence South 58°14'03" West a distance of 144.20 feet; thence North 62°00'10" West a distance of 60.48 feet; thence North 2°13'57" East a distance of 336.77 feet to a point on the South right of way line of the County Road, said point being the terminus of the above described centerline.

Subject to: Current Year Taxes, conditions, covenants, restrictions, reservations, easements, rights and rights of way, apparent or of record.

Tax Parcel Number(s): 1-132-00-274-0000-0000

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