

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 CARLAND BERGNER	2 Name ROSE M. BERGNER
	ROSE M. BERGNER	
	Mailing Address 700 WEST...	Mailing Address 716 MAPLE ST
	City/State/Zip Buffalo, WA 99003	City/State/Zip Clarkston WA 99403
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		1-001-24-002-0007
Mailing Address		238,700 0.00
City/State/Zip		0.00
Phone No. (including area code)		0.00

4 Street address of property **716 MAPLE ST CLARKSTON WA 99403**
 This property is located in **Clarkston WA 99403**
 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.

5 Select Land Use Code(s): **11**
 Select Land Use Codes
 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 84.13) or agriculture (as classified under RCW 84.34 020)? See ETA 3215

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 **COMMUNITY SEPARATION QUOT W/O CONSIDERATION**
 Type of Document **Quit Deed**
 Date of Document **2-18-2022**

6 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

Gross Selling Price \$	0
*Personal Property (deduct) \$	
Exemption Claimed (deduct) \$	
Taxable Selling Price \$	0.00
Excise Tax, State	
Less than \$300,000.01 at 1.1%	0.00
From \$300,000.01 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
0.0000 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

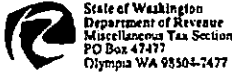
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
 *SEE INSTRUCTIONS

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 _____

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT
 Signature of Grantor or Grantor's Agent **Carland Bergner** Signature of Grantee or Grantee's Agent **ROSE M BERGNER**
 Name (print) **CARLAND BERGNER** Name (print) **ROSE M BERGNER**
 Date & city of signing **3/22/2022** Date & city of signing **3-9-2022 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 no 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))
 REV 84 0001a (2/6/19) DATE 03/09/2022 - RECEIPT No. 55028 - Alliance Title - Clarkston

EPT



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 \$ _____ 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.

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.

Handwritten signatures and dates for Grantor (Garland Berger) and Grantee (Rose M Berger) dated 3/2/22 and 3-8-2022.

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.

Handwritten number 55028

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

THE WEST HALF (W $\frac{1}{2}$) OF LOT 1 AND THE SOUTH HALF OF THE WEST HALF (S $\frac{1}{2}$ W $\frac{1}{2}$) OF LOT 2 OF BLOCK 24 OF CLARKSTON ACCORDING TO PLAT RECORDED IN BOOK B OF PLATS, PAGE 3, RECORDS OF ASOTIN COUNTY, WASHINGTON.

Subject To: This conveyance is subject to covenants, conditions, restrictions and easements, if any, affecting title, which may appear in the public record, including those shown on any recorded plat or survey.

55028