

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

Only for sales in a single location code on or after July 1, 2022.
This affidavit will not be accepted unless all areas on all pages are fully and accurately completed.
This form is your receipt when stamped by cashier. *Please type or print.*

Check box if partial sale, indicate % 33% sold.

List percentage of ownership acquired next to each name.

1 Seller/Grantor

Name Rosemary I. Hood, a single woman
Mailing address 1875 Maple Grove Lane
City/state/zip Lincoln, CA 95648
Phone (including area code) (916) 408-4352

2 Buyer/Grantee

Name Kristin H. Kain-Kuzniewski and Gregory H. Kain
(each married dealing with his/her separate property)
Mailing address 2342 Brookwood Court
City/state/zip Aurora, IL 60502
Phone (including area code) (630) 330-7497

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>2-011-45-030-1400-0000</u>	<input type="checkbox"/>	<u>\$ 1,300.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

4 Street address of property Unplatted Asotin County, Washington

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).

Please see attached Exhibit A.

5 83 - Agriculture classified under current use chapt

Enter any additional codes 24
(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 predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions) Yes No

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.

Sail Walker 8/30/22
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 Kristin H. Kain-Kuzniewski Signature Gregory H. Kain
Print name 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 number (section/subsection) WAC 458-61A-201(6)(b)(i)
Reason for exemption

Gift without consideration and with no underlying debt. Gross selling price is calculated as 1/3 of the \$300 open space valuation.

Type of document	<u>Quitclaim Deed</u>
Date of document	<u>7-19-22</u>
Gross selling price	<u>100.00</u>
*Personal property (deduct)	<u>0.00</u>
Exemption claimed (deduct)	<u>100.00</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>
0.0025 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 Rosemary I. Hood
Name (print) Rosemary I. Hood
Date & city of signing 7/19/22 Rocklin

Signature of grantee or agent Gregory H. Kain
Name (print) Gregory H. Kain
Date & city of signing 7/27/22 Aurora, IL

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)).

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R. Hood
CLERK 88914

AUG 31 2022
ASOTIN COUNTY
TREASURER

055487

EXHIBIT A

The Northwest Quarter of the Northeast Quarter south of Highway 12, of Section 30, Township 11 North, Range 45 East of the Willamette Meridian, Asotin County, Washington EXCEPT a triangular piece of land situated in the North half of the Northeast Quarter of said Section 30 described as follows: Commencing at a point 3 chains and 50 links North of the Southwest corner of the Northwest Quarter of the Northeast Quarter of said Section 30; thence North 70° East 8 chains and 75 links; thence North 27° East to a point on the section line between Sections 19 and 30 a distance of 24 chains and 75 links West of the corner of Sections 20, 29, and 30; thence from said point West on the section line to the Quarter Section Corner between Sections 19 and 30 in said Township and Range; thence from said Quarter Section Corner South 16 chains and 50 links to the Place of Beginning. ALSO EXCEPTING that certain portion of land containing about one-fourth acre used as a graveyard and being located on the North and South division line between the Northeast Quarter of the Northeast Quarter and the Northwest Quarter of the Northeast Quarter of said Section 30. AND ALSO EXCEPTING county road as now located and also the right of way for road granted to the State of Washington. AND ALSO EXCEPTING that portion of the above described property deeded to the State of Washington by Warranty Deed, recorded on December 1, 1969 by Instrument No. 105300, records of Asotin County Washington. AND ALSO EXCEPTING that part of the Northwest Quarter of the Northeast Quarter of Section 30 of Township 11 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the Northeast corner of said Section 30; thence South 86°26'40" West along the North line of said Section 30 a distance of 1,496.70 feet to a point on the Easterly right of way line of US Highway No. 12; thence South 46°07'30" West along said right of way line a distance of 238.59 feet to the True Place of Beginning; thence continue South 46°07'30" West a distance of 77.52 feet; thence South 23°26'40" West (local bearing is South 27°00' West) a distance of 785.18 feet; thence North 63°41'20" East a distance of 118.31 feet; thence North 44°42'30" East a distance of 105.63 feet; thence North 30°15'04" East a distance of 93.49 feet; thence North 8°42'58" East a distance of 200.87 feet; thence North 13°24'55" East a distance of 200.25 feet; thence North 20°19'55" East a distance of 183.94 feet to the True Place of Beginning.

Parcel No. 2-011-45-030-1400.

55487

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 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)).

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 \$ 100.00 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

- 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.
- 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

- There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
- 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.
- 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.
- 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-signer 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.

Rosemary I. Hood 8-16-22
Grantor's Signature Date

Gregory H. Kain 7/27/22
Grantee's Signature Date

Rosemary I. Hood
Grantor's Name (print)

Gregory H. Kain
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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