

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

Only for sales in a single location code on or after January 1, 2023.
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 % _____ sold.

List percentage of ownership acquired next to each name.

1 Seller/Grantor

Name Lois J. Stender, widow

Mailing address 2636 Riverside Drive

City/state/zip Clarkston, WA 99403

Phone (including area code) _____

2 Buyer/Grantee

Name Roxanne Lowther, Pam Corcoran, Christine Stender and Scott Stender, each as to his or her separate property

Mailing address c/o 2636 Riverside Drive

City/state/zip Clarkston, WA 99403

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)
1004100040003	<input type="checkbox"/>	2,003.30
_____	<input type="checkbox"/>	_____
_____	<input type="checkbox"/>	_____

4 Street address of property 2636 Riverside Drive

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).

FOR THE FULL LEGAL DESCRIPTION SEE ATTACHED EXHIBIT "A"

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 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.

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 _____

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) 458-61A-201 (B)(1)
Reason for exemption _____

GIFT _____

Type of document QUITCLAIM DEED
Date of document 3-29-23

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 \$525,000.01 at 1.1%	0.00
From \$525,000.01 to \$1,525,000 at 1.28%	0.00
From \$1,525,000.01 to \$3,025,000 at 2.75%	0.00
Above \$3,025,000 at 3%	0.00
Agricultural and timberland at 1.28%	0.00
Total excise tax: state	0.00
0.0075 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

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

Signature of grantor or agent Robert S. Delaney
Name (print) ROBERT S. DELANEY, AGENT
Date & city of signing MARCH 29, SPOKANE, WA

Signature of grantee or agent Robert S. Delaney
Name (print) ROBERT S. DELANEY, AGENT
Date & city of signing MARCH 29, SPOKANE, WA

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.

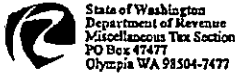
EXHIBIT "A"
LEGAL DESCRIPTION

That part of Lot 4 of Block "Q" of VINELAND, Asotin County, Washington, more particularly described as follows: Commencing at the Southwest corner of said Lot 4; thence North 87°58' East along the South lot line of said Lot 4 for a distance of 228.79 feet to the true place of beginning; thence continue North 87°58' East along said South lot line for a distance of 150.0 feet to a point on curve, said point being on the right-of-way line of Primary State Highway No. 3; thence Northeasterly along said right-of-way line around a curve to the left with a radius of 5680.0 feet for a distance of 119.79 feet; thence South 87°58' West for a distance of 150.0 feet; thence South 28°48' West for a distance of 116.48 feet to the true place of beginning;

SUBJECT To An Easement affecting the portion of said premises and for the purposes stated herein, and incidental purposes. FOR: Water Line, IN FAVOR OF: Dorothy L. Fehl-Haber, RESERVED BY TYPE OF INSTRUMENT; Quit Claim Deed, RECORDED: June 27, 1977, INSTRUMENT NO. 133251, AFFECTS: South Two (2) feet of said Lot 4.

SUBJECT to all rights of way for public utilities and public roads as the same now exist over and across the herein described property.

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**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 \$ _____ 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 360-704-5905 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.

Lois J. Stender
Grantor's Signature

3/29/2023
Date

Christine Stender
Grantee's Signature

3/29/2023
Date

Lois J. Stender by Christine Stender, AIF

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Robert S. Delaney
Attorney at Law
3132 East 18th Avenue
Spokane, WA 99223

LACK OF PROBATE AFFIDAVIT

Abbv Legal: Ptn Lot 4, BL "Q", Vineland, Asotin County
TPN: 1004100040003

CHRISTINE STENDER, as attorney-in-fact on behalf of **LOIS J. STENDER**, being first duly sworn, deposes and says:

1. **DECEDENT; HEIRS OF DECEDENT.** STANLEY S. STENDER (the "Decedent") died a resident of Asotin County, Washington on January 12, 2007 See attached hereto a copy of the Decedent's death certificate. At the time of his death, his heirs consisted of his spouse and children (the "Heirs"), namely:

<u>Heirs</u>	<u>Relationship</u>	<u>Age</u>
<u>Lois J. Stender</u> 2636 Riverside Drive Clarkston, ID 99403	Surviving Spouse	Legal
<u>Roxanne Lowther</u> 10675 W Pine Street Sandpoint, ID 83864	Child	Legal
<u>Pam Corcoran</u> 3620 Jack Drive Missoula, MT 59803	Child	Legal

Christine Stender
4245 East 8th Avenue
Spokane, WA 99202

Child

Legal

Scott Stender:
2636 Riverside Drive
Clarkston, WA 99403

Child

Legal

2. DISPOSITION OF REAL PROPERTY. The Affiant desires to transfer real property that she and her deceased spouse have owned since 1990, legally described below (the "Property"), to her four (4) children by way of a separately executed Quitclaim Deed:

See Exhibit "A" attached hereto

Tax Parcel No: 1004100040003

3. SUPPORTING DOCUMENTATION: The following marked items are attached to this affidavit as supporting documentation:

Exhibit "B", Copy of Death Certificate of the Decedent;

Exhibit "C", Copy of Affiant's signed Durable Power of Attorney; and

The Decedent did not have Last Will and Testament or a Community Property Agreement at the time of his death.

4. DECEDENT'S HEIRS AT LAW: "Heirs at law" include, in the following order: a) surviving spouse; or b) if no spouse, then children and adopted children; or c) issue of predeceased child or adopted child; or d) parents; or e) brothers and sisters of the decedent. The Affiant hereby identifies the Heir at Law of the Decedent as his surviving spouse, namely LOIS J. STENDER.

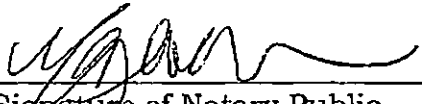
Dated: March 29, 2023.

Lois J. Stender, by Christine Stender → AIF
Lois J. Stender, by Christine Stender,
her Attorney-in-Fact

State of Washington)
) ss.
County of Spokane)

I know or have satisfactory evidence that Christine Stender is the person who appeared before me, on oath stated that she was authorized to execute this instrument and acknowledged that she signed the same as attorney-in-fact for Lois J. Stender for the uses and purposes mentioned in this affidavit.

March 29, 2023.



Signature of Notary Public
Residing in Spokane
Commission Expires: 12/19/2024

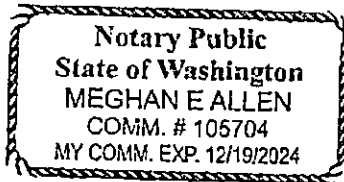


EXHIBIT "A"

That part of Lot 4 of Block "Q" of VINELAND, Asotin County, Washington, more particularly described as follows:

Commencing at the Southwest corner of said Lot 4; thence North 87°58' East along the South lot line of said Lot 4 for a distance of 228.79 feet to the true place of beginning; thence continue North 87°58' East along said South lot line for a distance of 150.0 feet to a point on curve, said point being on the right-of-way line of Primary State Highway No. 3; thence Northeasterly along said right-of-way line around a curve to the left with a radius of 5680.0 feet for a distance of 119.79 feet; thence South 87°58' West for a distance of 150.0 feet; thence South 28°48' West for a distance of 116.48 feet to the true place of beginning.

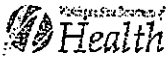
SUBJECT TO: An Easement affecting the portion of said premises and for the purposes stated herein, and incidental purposes, i.e. for a Water Line, in favor of Dorothy L. Fehl-Haber, RESEVED in a Quit Claim Deed, recorded on June 27, 1977, under Auditor's File No. 133251, affecting the South Two (2) feet of said Lot 4.

SUBJECT TO: all rights of way for public utilities and public roads as the same now exist over and across the herein described property.

**STATE OF WASHINGTON
DEPARTMENT OF HEALTH**

1. Legal Name (First, Middle, Last, Suffix) Stanley Sperling Stender		2. Death Date Jan. 12, 2007	
3. Sex (M/F) Male	4a. Age - Last Birthday 83	4b. Under 1 Year Month Days	4c. Under 1 Day Hour Minutes
5. Social Security Number [REDACTED]	6. County of Death Asotin		
7. Birthdate Sept. 14, 1923	8a. Birthplace (City, Town, or County) Spokane	8b. (State or Foreign Country) Washington	9. Decedent's Education High School Graduate
10. Was Decedent of Hispanic Origin? (Yes or No) if yes, specify		11. Decedent's Race(s) White	12. Was Decedent ever in U.S. Armed Forces? NO
13a. Residence: Number and Street (e.g., 674 SE 6 th St.) (include Apt. No.) 2636 Riverside Dr.		13b. City or Town Clarkston	
13c. Residence: County Asotin	13d. Tribal Reservation Name (if applicable) N/A	13e. State of Foreign County Washington	13f. Zip Code + 4 th 99403
13g. Inside City Limits? Yes <input type="checkbox"/> No <input type="checkbox"/> Unk <input type="checkbox"/>		14. Estimated length of time at residence. 21yrs	
15. Marital Status at Time of Death Married	18. Surviving Spouse's Name (Give name prior to first marriage) Lois Jean Anderson		
17. Usual Occupation (Indicate type of work done during most of working life. (DO NOT USE ACRONYM). Logger		18. Kind of Business/Industry (Do not use Company Name) Logging	
19. Father's Name (First, Middle, Last, Suffix) Julius Stender		20. Mother's Name Before First Marriage (First, Middle, Last) Ama Jane Daniels	
21. Informant's Name Lois Stender	22. Relationship to Decedent Wife	23. Mailing Address: Number and Street or RFD No. City or Town State Zip 2636 Riverside Dr. Clarkston, WA 99403	
24. Place of Death, if Death Occurred in a Hospital: Inpatient			
25. Facility Name (If not a facility, give number & street or location) Tri-State Memorial Hospital		26a. City, Town, or Location of Death Clarkston	26b. State WA
28. Method of Disposition Cremation		29. Place of Final Disposition (Name of cemetery, crematory, other place) Mountain View Crematory	30. Location - City/Town, and State Lewiston, Idaho 83501
31. Name and Complete Address of Funeral Facility Merchant Funeral Home - 1000 7th St. - Clarkston, Washington 99403		32. Date of Disposition Jan. 16, 2007	
33. Funeral Director Signature X <i>Jae Brown</i>			
34. Enter the chain of events - diseases, injuries, or complications - that directly caused the death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or ventricular fibrillation without showing the etiology. DO NOT ABBREVIATE. Add additional lines if necessary. IMMEDIATE CAUSE (Final disease or condition resulting in death) → a. Respiratory failure Interval between Onset & Death: Days Sequentially list conditions, if any, leading to the cause listed on line a. Enter the UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST b. Congestive heart failure Interval between Onset & Death: Days c. Pneumonia Interval between Onset & Death: Days d. 35. Other significant conditions contributing to death but not resulting in the underlying cause given above: Renal failure			
38. Manner of Death <input type="checkbox"/> Natural <input type="checkbox"/> Homicide <input type="checkbox"/> Accidn: <input type="checkbox"/> Undetermined <input type="checkbox"/> Suicide <input type="checkbox"/> Pending		39. If female <input type="checkbox"/> Not pregnant within past year <input type="checkbox"/> Not pregnant, but pregnant within 42 days before death <input type="checkbox"/> Pregnant at time of death <input type="checkbox"/> Not pregnant, but pregnant 43 days to 1 year before death <input type="checkbox"/> Unknown if pregnant within the past year	
41. Date of Injury (mm/dd/yyyy)		42. Hour of Injury (24hrs)	43. Place of Injury (e.g., Decedent's home, construction site, restaurant, wooded area)
45. Location of Injury: Number & Street City or Town: _____ County: _____ State: _____ Zip Code + 4 th : _____		47. If transportation injury, specify: <input type="checkbox"/> Driver/Operator <input type="checkbox"/> Pedestrian <input type="checkbox"/> Passenger <input type="checkbox"/> Other (Specify)	
46. Describe how injury occurred		44. Injury at Work? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unk	
48a. Certifying Physician: Name, Address, Telephone, and State <i>Miss</i>		48b. Medical Examiner/Coroner: Name, Address, Telephone, and State	
49. Name and Address of Certifier - Physician, Medical Examiner or Coroner (Type or Print) William Dir. M.D. 1221 Highland Ave, Clarkston, Wa 99403		50. Hour of Death (24hrs) 2:30	
51. Name and Title of Attending Physician if other than Certifier (Type or Print)		52. Date Signed (mm/dd/yyyy) 1/16/2007	
53. Title of Certifier Medical Doctor		54. License Number MD00042788	55. Medical Examiner File Number
57. Registrar Signature <i>[Signature]</i>		56. Was case referred to Medical Examiner? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
59. Amendments		58. Date Received (mm/dd/yyyy) JAN 17 2007	

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Affidavit for Correction

Center for Health Statistics
P.O. Box 9709
Olympia, WA 98507-9709
(360) 236-4300

This is a legal document. Complete in ink and do not alter.

STATE OFFICE USE ONLY

State File Number:	Fee Number:	Initials:	Date:	Affidavit Number:
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Use the section below for requesting any changes on the record.

Record Type: Birth Death Marriage Dissolution

1. Name on record:	2. Date of Event:	3. Place of Event: (City or County)
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4. Father's Full Name (For Birth): (Husband for Marriage or Dissolution)	5. Mother's Full Name (For Birth): (Wife for Marriage or Dissolution)
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The Record is incorrect or incomplete as follows:

6. The Record now shows:	7. The True fact is:
8.	9.
10.	11.
12.	13.

14. I represent the person as: Self Parent Guardian Informant Funeral Director Other (Specify) _____ Telephone Number: _____

I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

15. Signature:	16. Date:	17. Address:
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All vital records are registered as received. An item may be changed by affidavit only once. Subsequent changes must be made by court order. The incorrect certificate must be returned within one year of the date it was issued to receive a replacement copy free of charge.

All changes must be established by documentary proof submitted with the affidavit

Examples of documentary proof:	Certificate of Naturalization	Medical Record	School Record
	Hospital Records	Military Record (DD-214)	Voter's Registration Card (if it bears an effective date)
	Insurance Records	Birth Record	Allen Registration Card (front and back)
	Marriage/Divorce Records	Passport	

Birth Certificates:

- Only a parent, legal guardian (if the child is under 18), or the adult themselves (if 18 or older) may change the birth certificate.
- The proof(s) must match exactly the asserted true fact(s). For example, if the affidavit says the name is Mary Ann Doe, then the proof must show the name to be Mary Ann Doe. Mary A. Doe or M.A. Doe does not prove this name is Mary Ann Doe.
- Proof must be five (or more) years old or have been established within five years of birth.
- Up to age one, the parent(s) or legal guardian may change the child's last name with an affidavit for correction, provided:
 - This is a one time only change. Subsequent changes will require a certified copy of a court ordered name change.
 - The new last name may be the mother's maiden name or father's name (if present on the certificate) or any combination of the two.
 - After age one, last name changes require a certified copy of a court ordered name change. Minor spelling changes may be made with an affidavit and documentary proof.
- Parent(s) may change their child's first or middle name by completing and signing an affidavit for correction (until their child's 18th birthday).
- This affidavit cannot be used to add a father to a birth certificate. (Use the paternity affidavit - form DOH/CHS 021)

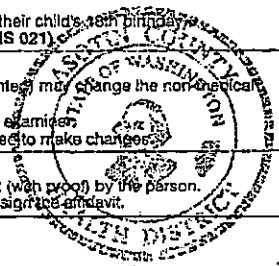
Death Certificates:

- Only the informant, the funeral director, or executor/administrators (if evidence confirming such position is presented) may change the non-medical information.
- The medical information (cause of death) may be changed only by the certifying physician or the coroner/medical examiner.
- If it is less than sixty days from date of death please contact the county health department where the death occurred to make changes.

Marriage/Dissolution (Divorce) Certificates:

- Personal fact(s) (minor spelling changes in name, date or place of birth or residence) may be changed by affidavit (with proof) by the person.
- To change the date or place of marriage or dissolution, the officiant (marriage) or clerk of court (dissolution) must sign the affidavit.

DOH/CHS 021 (Rev. 9/2002)



C. Spillers, M.D.
C. Spillers, M.D.
Health Officer

JAN 17 2007

NN01227017

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