Department of Revenue Washington State

Form 84 0001a

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 The Estate of Betty J. Koch

Mailing address 14158 Magnolia Road
City/state/zip Grass Valley, CA 95949
Phone (including area code)

2 Buyer/Grantee
Name Martin W. Koch and Laura Koch, H&W

Mailing address 20237 Asotin Creek Road
City/state/zip Asotin, WA 99402
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)
See Attached Exhibit A	☐	
	☐	
	☐	$ 0.00

4 Street address of property Land Only
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 83 - Agriculture classified under current use chap

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 [signature] Date 9/26/23

(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] Signature [signature]
Print name Martin W. Koch Print name Laura Koch

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)
Reason for exemption

Type of document Statutory Warranty Deed
Date of document 6/19/2023

Gross selling price	95,893.33
*Personal property (deduct)	0.00
Exemption claimed (deduct)	0.00
Taxable selling price	95,893.33
Excise tax: state	
Less than $525,000.01 at 1.1%	~~1,054.82~~
From $525,000.01 to $1,525,000 at 1.28%	~~0.00~~ 1227.43
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	~~1,054.82~~ 1227.43
0.0025 Local	239.73
*Delinquent interest: state	0.00
Local	0.00
*Delinquent penalty	0.00
Subtotal	~~1,294.55~~ 1467.16
*State technology fee	5.00
Affidavit processing fee	0.00
Total due	~~1,299.55~~ 1472.16

A MINIMUM OF $10.00 IS DUE IN FEE(S) AND/OR TAX
0200 *SEE INSTRUCTIONS

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

Signature of grantor or agent [signature]
Name (print) Tena J. Repalla, Personal Representative
Date & city of signing 9/25/2023- Clarkston, WA

Signature of grantee or agent [signature]
Name (print) Martin W. Koch or Laura Koch
Date & city of signing 9/25/2023- Clarkston, 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)).

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REV 84 0001a (12/1/22)

THIS SPACE TREASURER'S USE ONLY

COUNTY TREASURER

OVER .01

PAID

SEP 26 2023

ASOTIN COUNTY

56376

ATC 407845

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Print on legal size paper

State of Washington
Department of Revenue
Miscellaneous Tax Section
PO Box 47477
Olympia WA 98504-7477

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) BRANDY CHARLO certify that the STATUTORY WARRANTY DEED (type of instrument), dated 10-19-23, was delivered to me in escrow by ESTATE OF BETTY KOCH BY TENA REGALIA (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 AWAITING FINAL APPROVAL FROM ATTORNEY AND LENDER
[signature] ALLIANCE TITLE & ESCROW LLC
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.
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.
All Grantors (sellers) and Grantees (buyers) must sign below. Copies of this statement may be countersigned to accommodate multiple signatures.

Grantors' Signatures	Date	Grantees' Signatures	Date
Grantors' Names (print)		Grantees' Names (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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COUNTY TREASURER

56376

EXHIBIT "A"

639156

Parcel 1:
Government Lot 3 (NW1/4SW1/4), Section 18, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington.
20104501832000000
Assessed Value: $2,480.00

Parcel 2:
The East Half of the Southwest Quarter, Section 18, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington.
20104501835000000
Assessed Value: $5,200.00

Parcel 3:
The Northwest Quarter of the Southeast Quarter of Section 18, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington.
20104501842000000
Assessed Value: $2,600.00

Parcel 4:
The South half of the Southeast Quarter of Section 18, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington.
20104501847000000
Assessed Value: $5,200.00

Parcel 5:
The Northeast Quarter of the Northwest Quarter of Section 19, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington.
20104501921000000
Assessed Value: $2,610.00

Parcel 6:
The North Half of the Northeast Quarter of Section 19, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington.
20104501918000000
Assessed Value: $5,210.00

Parcel 7:
The Southeast Quarter of the Northeast Quarter of Section 19, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington.
20104501914000000
Assessed Value: $2,600.00

Parcel 8:
The Northeast Quarter of the Southeast Quarter of Section 19, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington, EXCEPTING THEREFROM that part thereof within a tract of 33 acres reserved by the Washington- Idaho Water Light & Power Co., In Book 33 of Deeds, Page 412.

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AND EXCEPT all that portion lying in the right-of way of the County Road.
20104501941000000
Assessed Value: $2,420.00

Parcel 9:
The North half of Section 20, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington.

EXCEPT that part of the North half of said Section 20, Township 10 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows:

That part of the East half of Section 20, Township 10 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows: Commencing at the Northwest corner of said Section 20; thence South 50°49' East, 3869.74 feet to the place of beginning; thence North 81°12' East, 548.89 feet; thence South 7°00' East, 208.16 feet; thence South 75°06' West, 102.43 feet; thence South 51°07' West, 129.68 feet; thence South 42°24' West, 68.46 feet; thence South 40°41' West, 329.72 feet; thence South 65°37' West, 131.97 feet; thence South 71°32' West, 92.00 feet; thence North 1°48' East, 395.03 feet; thence North 21°52' East, 236.78 feet to the place of beginning.

AND EXCEPT all that portion lying in the right-of way of the County Road.
20104502080000000
Assessed Value: $20,740.00

Parcel 10:
The West Half of the Northwest Quarter of Section 21 of Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington.

EXCEPT that part of the Southwest Quarter of the Northwest Quarter of said Section 21, Township 10 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, more particularly described as follows:

Commencing at the Southeast corner of the Northwest Quarter of the Southwest Quarter of said Section 21; thence North along the West lines of the Northwest Quarter of the Southwest Quarter and the Southwest Quarter of the Northwest Quarter a distance of 1333.00 feet to a point on the centerline of the County Road, said point being the True Place of Beginning; thence continue North a distance of 298.00 feet; thence South 18° 18' West a distance of 31.73 feet; thence South 60° 30' West a distance of 81.05 feet; thence South 78° 34' West a distance of 81.77 feet; thence South 83° 13' West a distance of 48.46 feet; thence South 60° 04' West a distance of 144.26 feet to a point on the centerline of the County Road; thence South 61° 28' East along said centerline a distance of 151.61 feet to a point of curve; thence continue along said centerline around a curve to the left with a radius of 567.74 feet for a distance of 181.17 feet to a point of compound curve; thence continue along said centerline around a curve to the left with a radius of 125.00 feet for a distance of 30.54 feet to the True Place of Beginning.

AND EXCEPT all that portion lying in the right-of way of the County Road.
20104502126000000
Assessed Value: $5,200.00

Parcel 11:
The Northwest Quarter of the Southwest Quarter of Section 21 of Township 10 North, Range 45 East of the Willamette Meridian, Asotin County, Washington, records of Asotin County, Washington.

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EXCEPT all that portion lying in the right-of way of the County Road.
20104502132000000
Assessed Value: $2,600.00

Parcel 12:
That part of the South half of Section 20, Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County, Washington, more particularly described as follows:

The North half of the South half

Except that part of the Northwest Quarter of the Southwest Quarter, lying South of the bluff on the South side of Asotin Creek.

And except that part of the Northwest Quarter of the Southwest Quarter reserved in the 33 acre tract by the Washington-Idaho Water Light & Power Co., in Book 33 of Deeds, page 412.

And also excepting therefrom that part of the East half of the North half of the South half more particularly described as follows:

Commencing at the Northwest corner of said Section 20; thence South 50°49' East, 3869.74 feet to the Place of Beginning; thence North 81°12' East, 548.89 feet; thence South 7°00' East, 208.16 feet; thence South 75°06' West, 102.43 feet; thence South 51°07' West, 129.68 feet; thence South 42°24' West, 68.46 feet; thence South 40°41' West, 329.72 feet; thence South 65°37' West, 131.97 feet; thence South 71°32' West, 92.00 feet; thence North 1°48' East, 395.03 feet; thence North 21°52' East, 236.78 feet to the Place of Beginning.

ALSO that part of the Southwest Quarter of the Southeast Quarter and of the Southeast Quarter of the Southwest Quarter more particularly described as follows:

Commence at the Northwest corner of said Southeast Quarter of the Southwest Quarter; thence South 652 feet; thence left 88°36', 662 feet; thence left 21°06', 409 feet; thence left 30°48', 363 feet; thence right 24°00', 515 feet to a point on the North boundary line of the Southwest Quarter of the Southeast Quarter, which point is 1732 feet East of the Point of Beginning; thence West 1732 feet to the Point of Beginning.
20104502078000000
Assessed Value: $10,180.00

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