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 March 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 % 50 sold.

List percentage of ownership acquired next to each name.

1 Seller/Grantor

Name EDWARD G. STUIVENGA and DEBRA R. STUIVENGA
husband and wife

Mailing address 1781 Lukes Gulch Road

City/state/zip Stites, ID 83552

Phone (including area code) 208-926-4661

2 Buyer/Grantee 25% 25%

Name TERESA L. GALL and ROBERT L. GALL, JR.
wife and husband

Mailing address 1146 4th Street

City/state/zip Clarkston, WA 99403

Phone (including area code) 208-791-6106

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)
1-003-04-012-0002	☐	~~$0.00~~ 153,000
	☐	$ 0.00
	☐	$ 0.00

4 Street address of property 1345 11th Street, Clarkston, WA

This property is located in Clarkston *(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 Schedule

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 (6)(1)

Reason for exemption

Gift

Type of document Gift Deed

Date of document December 18, 2023

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
0.0025 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
0202 *SEE INSTRUCTIONS

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

Signature of grantor or agent Edward G Stuivenga

Name (print) Edward G. Stuivenga

Date & city of signing 12/18/2023; Grangeville

Signature of grantee or agent Teresa L. Gall

Name (print) Teresa L. Gall

Date & city of signing 12/21/2023; Lewiston, ID

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 (02/28/23)

THIS SPACE TREASURER'S USE ONLY

COUNTY TREASURER

PAID
DEC 28 2023
ASOTIN COUNTY TREASURER

Cox + Wagner PLLC
Ck# 8384

#56548

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)

PLEASE NOTE: This completed document cannot be saved to your hard drive without the full version of Adobe Acrobat. If you are not using the full version of Adobe Acrobat, you must complete this form, then print.

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. 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.

Debra R Struivenga 12/27/23 — Teresa L Gall 12-28-23

Grantors' Signatures — Date — Grantees' Signatures — Date

Debra R Struivenga — Teresa L Gall

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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REV 84 0002ea (7/20/23) Reset This Form Print This Form COUNTY TREASURER

Attached Schedule to Real Estate Excise Tax Affidavit

Section 4:

Situate in Asotin County, State of Washington, to wit:

PARCEL I:

THE NORTH 60 FEET OF THE WEST 112.5 FEET (MEASURED FROM THE CENTER LINE OF ELEVENTH STREET) OF LOT 12, BLOCK 4 SOUTH CLARKSTON, ASOTIN COUNTY, WASHINGTON, ACCORDING TO THE RECORDED PLAT THEREOF.

PARCEL II:

THE WEST 50 FEET OF THE NORTH 65 FEET OF THE EAST 192.5 FEET Of LOT TWELVE (12), BLOCK FOUR (4), SOUTH CLARKSTON, ASOTIN COUNTY, WASHINGTON, ACCORDING TO THE RECORDED PLAT THEREOF.

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