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 April 1, 2024.
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: Len Bielenberg, Trustee
Len and Fern Bielenberg Trust
Mailing address: 2473 E F St
City/state/zip: Moscow, ID 83843
Phone (including area code): (208) 882-4910

2 Buyer/Grantee
Name: Mary Bielenberg
2473 E F St
Mailing address: ‡
City/state/zip: Moscow, ID 83843
Phone (including area code): (650) 520-0101

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)
110700004000000	☐	~~$0.00~~ 112,400
104900076000500000	☐	~~$0.00~~ 50,000
104900076000600	☐	~~$0.00~~ 99,998

4 Street address of property: Land only
This property is located in: Select Location
(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 Select land use code(s): 11
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.
Ø

If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*
WAC number (section/subsection): 458-61A-201 (13)(1)
Reason for exemption: Gift w/o consideration

Type of document: Deed Gift
Date of document: 5-23-24

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
0.0000 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

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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: Len Bielenberg
Name (print): Len Bielenberg
Date & city of signing: 5/24/24 Asotin, WA

Signature of grantee or agent: Mary Bielenberg
Name (print): Mary Bielenberg
Date & city of signing: 5/24/24 Asotin, 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 (03/12/24)

THIS SPACE TREASURER'S USE ONLY — COUNTY TREASURER

M. BIELENBERG
CK#5100L

PAID
MAY 24 2024
ASOTIN COUNTY TREASURER

#56855

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)________________ 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 Grantor's (sellers) and Grantee's (buyers) must sign below. Copies of this statement may be countersigned to accommodate multiple signatures.

X Len Bielenberg (signature) 5/24/2024 — Grantor's Signatures / Date
[signature] 5/24/24 — Grantee's Signatures / Date

Len Bielenberg — Grantor's Names (print)
Mary Bielenberg — Grantee's 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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interest they have in and to the following described real property situated in Asotin County, State of Washington, to-wit:

PARCEL #1 – Parcel # 11070000400000000

Lot 4, Rogersburg First Addition, Asotin County, Washington, recorded in Book "D" of Plats at page 15.

TOGETHER WITH all land lying North of the North line of the above described property to the ordinary high water line of the Snake River and being between the East and West lines of said lot extended.

TOGETHER WITH the benefits of that certain Grant of Easement filed for record as Instrument No. 188720 on November 8, 1990, records of Asotin County, Washington.

PARCEL #2 – Parcel # 10490007600050000

A PARCEL OF LAND SITUATE WITHIN LOT 1, SECTION 13, T 7 N, R 46 E, W.M., ASOTIN COUNTY, STATE OF WASHINGTON, AND INCLUDES A PORTION OF HELLER BAR ADDITION AND UNPLATTED PORTION OF SAID LOT 1, AND IS FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE N 1/4 CORNER OF SAID SECTION 13;
THENCE S 02°55'23" E 594.63 FEET, ALONG THE N-S SUBDIVISION LINE OF SAID SECTION 13, TO THE POINT OF BEGINNING;

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THENCE N 87°04'37" E 306.80 FEET,
THENCE N 68°21'05" E 85.48 FEET, TO A POINT ON WESTERLY RIGHT-OF-WAY (R.O.W.) BOUNDARY OF SAID CO. ROAD/SNAKE RIVER ROAD;
THENCE N 68°21'05" E 63.85 FEET, TO A POINT ON EASTERLY R.O.W. BOUNDARY OF CO. ROAD/SNAKE RIVER ROAD;
THENCE N 87°04'37" E 94.19 FEET, LEAVING THE EASTERLY R.O.W. BOUNDARY OF SAID CO. ROAD/SNAKE RIVER ROAD;
THENCE S 02°23'14" E 48.49 FEET, TO THE NE CORNER OF A PARCEL OF LAND DESCRIBED IN A DEED FILED UNDER ASOTIN COUNTY AUDITOR'S FILE NO. 206224;

THENCE S 87°12'37" W 94.47 FEET. ALONG THE NORTHERLY BOUNDARY OF SAID PARCEL DESCRIBED IN A DEED FILED UNDER ASOTIN COUNTY AUDITOR'S FILE NO. 206224, AND RUNNING TO A POINT ON EASTERLY RIGHT-OF-WAY (R.O.W.) BOUNDARY OF CO. ROAD/SNAKE RIVER ROAD;

THENCE S 87°12'37" W 60.00 FEET. TO A POINT ON WESTERLY R.O.W. BOUNDARY OF CO. ROAD/SNAKE RIVER ROAD, AND A POINT ON A CURVE;
THENCE 124.17 FEET, ALONG SAID WESTERLY R.O.W. BOUNDARY, A CURVE CONCAVE EASTERLY (CENTRAL ANGLE = 03°40'02", RADIUS = 1940.00 FEET) WITH ITS LONG CHORD BEARING S 04°37'22" E 124.15 FEET, TO THE SE CORNER OF LOT 3 OF SAID HELLER BAR ADDITION;
THENCE S 83°32'41" W 391.92 FEET, LEAVING THE WESTERLY R.O.W. BOUNDARY OF SAID CO. ROAD/SNAKE RIVER ROAD, AND RUNNING ALONG THE SOUTHERLY BOUNDARY OF SAID LOT 3 AND ITS EXTENSION WESTERLY, TO A POINT ON THE N-S SUBDIVISION LINE OF SAID SECTION 13;
THENCE N 02°55'23" W 148.42 FEET, ALONG SAID N-S SUBDIVISION LINE, TO THE POINT OF BEGINNING.

EXCEPT FOR THE RIGHT-OF-WAY OF COUNTY ROAD/SNAKE RIVER ROAD.

Property address: NNA, Asotin, WA 99402

PARCEL #3 – Tax ID #154400 10490007600060000

A PARCEL OF LAND SITUATE WITHIN LOT 1, SECTION 13, T 7 N, R 46 E, W.M., ASOTIN COUNTY, STATE OF WASHINGTON, AND INCLUDES A PORTION OF HELLER BAR ADDITION AND UNPLATTED PORTION OF SAID LOT 1, AND IS FURTHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE N 1/4 CORNER OF SAID SECTION 13:

THENCE S 02°55'23" E 446.69 FEET, ALONG THE N-S SUBDIVISION LINE OF SAID SECTION 13, TO THE POINT OF BEGINNING;

THENCE N 87°04'37" E 543.35 FEET;

THENCE S 02°23'14" E 100.00 FEET:

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THENCE S 87°04'37" W 94.19 FEET, TO A POINT ON THE ESATERLY RIGHT-OF-WAY (R.O.W.) BOUNDARY OF CO. ROAD/SNAKE RIVER ROAD;

THENCE S 68°21'05" W 63.85 FEET, TO A PONT ON THE WESTERLY R.O.W.

BOUNDARY OF SAID CO. ROAD/SNAKE RIVER ROAD,

THENCE S 68°21'05" W 85.48 FEET, LEAVING THE WESTERLY R.O.W. BOUNDARY OF SAID CO. ROAD/SNAKE RIVER ROAD;

THENCE S 87°04'37" W 306.80 FEET, AND RUNNING TO A POINT ON THE N- S SUBDIVISION LINE OF SAID SECTION 13;

THENCE N 02°55'23" W 147.94 FEET, ALONG SAID N-S SUBDIVISION LINE, TO THE POINT OF BEGINNING.

TOGETHER WITH ALL AND SINGULAR, the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining.

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