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 Jonathan A. Coe, married sole and separate

Mailing address PO Box 544

City/state/zip Asotin WA 99402

Phone (including area code)

2 Buyer/Grantee

Name Chris John Laney and Ileen Seongjin Huh, H&W

Mailing address 2050 Crestview Drive

City/state/zip Clarkston WA 99403

Phone (including area code)

3 Send all property tax correspondence to: ☒ Same as Buyer/Grantee

Name Chris John Laney and Ileen Seongjin Huh, H&W

Mailing address 2050 Crestview Drive

City/state/zip Clarkston WA 99403

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
20104500335600000	☐	12,800.00
	☐	
	☐	

4 Street address of property Land Only

This property is located in Asotin Unincorp *(for unincorporated locations please select your county)* X

☐ 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 legal.

5 Land use code ~~24 - Lumber and wood products (except furnitu~~

Enter any additional codes 83

(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, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*

WAC number (section/subsection)

Reason for exemption

Type of document Statutory Warranty Deed (SWD)

Date of document 06/13/24

Gross selling price	290,000.00
*Personal property (deduct)	0.00
Exemption claimed (deduct)	0.00
Taxable selling price	290,000.00
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%	3,712.00
Total excise tax: state	3,712.00
Local	725.00
*Delinquent interest: state	0.00
Local	0.00
*Delinquent penalty	0.00
Subtotal	4,437.00
*State technology fee	5.00
Affidavit processing fee	0.00
Total due	4,442.00

0200

PAID JUN 14 2024 ASOTIN COUNTY TREASURER

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~~ [signature]

Name (print) Jonathan A. Coe, married sole and separate

Date & city of signing 6/14/24 Clarkston

Signature of grantee or ~~agent~~ [signature]

Name (print) Chris John Laney and Ileen Seongjin Huh, H&W

Date & city of signing 6/14/24 Clarkston

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 ((02/21/24)

THIS SPACE TREASURER'S USE ONLY

COUNTY TREASURER

#56903

ATEC CD# 50263 L

PAID JUN 14 2024 ASOTIN COUNTY TREASURER

Print on legal size paper

Notice of Removal
of Current Use Classification
and Additional Tax Calculations
Chapter 84.34 RCW

SUMMARY

Property owner:
John Coe
9107 Peola Rd
Clarkston
Date of Removal: 6/7/24

Parcel #	Add'l Tax & Interest line 4	20% Penalty	Recording Fee (due *Auditor*)	Current O/S Tax levied Line 1.b. & 10.b.	Taxes paid current year	Current year addl tax & int Line 1.c. 2. & 10.c	New levied tax & interest
Cover sheet			$303.50				
2-010-45-003-3560	$729.89	$0.00	$4.00	$66.63	$0.00	$67.21	$133.85
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total amount due:	**$729.89**	**$0.00**	**$307.50**		**$0.00**		**$133.85**
	(Treasurer)		*(Auditor)*			Weed	$6.40
						2024 Tax Total	$140.25
						Less paid taxes:	$0.00
						2024 Due:	$140.25

Current taxes paid (credited):	$0.00
Rollback amount	$729.89
Current Year tax, interest, weed fee:	$140.25
Total amount due Treasurer including current taxes	$870.14 *
(Separate Check to Auditor) Recording Fee due Auditor	$307.50

(If recorded behind the sale deed, add $5 to the Auditor's recording fee)

* PLUS PENALTY + INTEREST FOR JUNE, TOTAL = $873.79

***Note the first half of taxes are not paid, so there are additional interest and fees. Contact the Treasurer for the exact amount.*

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When recorded return to:

Asotin County Assessor
PO Box 69
Asotin, WA 99402

Notice of Removal of Current Use Classification and Additional Tax Calculations
Chapter 84.34 RCW

ASOTIN County

Grantor or County: Asotin County

Grantee or Property Owner: John Coe

Mailing Address: 9107 Peola Rd

Clarkston (City) WA (State) 99403 (Zip)

Legal Description: Peola Rd T 10 R 45 Sec 3

Assessor's Parcel/Account Number: 2-010-45-003-3560

Reference Numbers of Documents Assigned or Released:

You are hereby notified that the current use classification for the above described property which has been classified as:

☐ Open Space Land ☐ Timber Land ☑ Farm and Agricultural Land

is being removed for the following reason:

☐ Owner's request ☑ Change in use/no longer qualifies
☐ Sale/transfer to government entity ☐ Notice of continuance not signed
☐ Classified in error ☐ Other (specific reason)

Is removal subject to additional tax, interest, and penalty? ☑ Yes ☐ No

If yes, go to page two and complete the rest of form. If no, complete questions 1-4 below.

1. Date of removal:
2. Calculate amount due in #8 *(recording fee)* and #10 *(calculation of tax for remainder of current year.)*
3. Reason for exception (see page 4 for exceptions.)
4. Provide a brief explanation on why removal meets the exception listed in #3.

Acil Waller
County Assessor or Deputy

June 6 2024
Date

(See next page for current use assessment additional tax statement.)

64 0023 (08/02/17)

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Current Use Assessment Additional Tax Statement

RCW 84.34.108(4)...The assessor shall revalue the affected land with reference to the true and fair value on January 1 of year of removal from classification. Both the assessed valuation before and after removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies.

NOTE: No 20% penalty is due on the current year tax.

Parcel No: 2-010-45-003-3560 Date of Removal: 6/7/2024

1. Calculation of Current Year's Taxes to Date of Removal.

159 (No. of days in Current Use) ÷ 365 (No. of days in year) = 0.4356164384 (Proration Factor (apply to 1a and 1b))

a. $12,800 (True & Fair Value (Jan 1 of year removed)) x 10.41147487526 (Levy Rate) ÷ 1,000 x 0.4356164384 (Proration Factor) = $58.05

b. $6,400 (Current Use Value (Jan 1 of year removed)) x 10.41147487526 (Levy Rate) ÷ 1,000 x 0.4356164384 (Proration Factor) = $29.03

c. Amount of additional tax for current year to date of removal (1a minus 1b) = $29.03

2. Calculation of Current Year Interest. (Interest is calculated from April 30 of each tax year through the month of removal at the rate 1% per month.)

$29.03 (Amount of tax from 1c) X 2 (Number of Months) ÷ 100 = $0.58

3. Calculation of Prior Year's Additional Tax and Interest. (Interest is calculated from April 30 of each tax year through the month of removal at the rate of 1% per month.) Tax Year 1 will be the year preceding the year of removal.

Col's		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No. of Yrs	Tax Year	True & Fair Value	Current Use Value	Difference (1-2)	Levy Rate Divided by 1000	Additional Tax Due (3x4)	Interest Rate @ 1% per mo	Total Interest (5x6)	Total Tax & Interest (5+7)
1	2023	$12,800	$6,400	$6,400	0.0110331989	$ 70.61	0.12	$ 8.47	$79.09
2	2022	$12,800	$6,400	$6,400	0.0109947312	$ 70.37	0.24	$ 16.89	$87.25
3	2021	$12,800	$6,400	$6,400	0.0113156046	$ 72.42	0.36	$ 26.07	$98.49
4	2020	$12,800	$6,400	$6,400	0.0104996938	$ 67.20	0.48	$ 32.26	$99.45
5	2019	$12,800	$6,400	$6,400	0.0098701793	$ 63.17	0.60	$ 37.90	$101.07
6	2018	$12,800	$6,400	$6,400	0.0121455184	$ 77.73	0.72	$ 55.97	$133.70
7	2017	$12,800	$6,400	$6,400	0.0111104815	$ 71.11	0.84	$ 59.73	$130.84
							Totals		$729.89

64 0023 (08/02/17)

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4. Total Additional Tax and Interest (Total of entries in item 3, column 8) = $729.89

5. 20% Penalty (Does not apply if owner requested withdrawal after 10 years) = ________

6. Total Additional Tax, Interest, and Penalty (Total of entries in items 4 and 5) = $729.89

7. Prorated Tax and Interest for Current Year (Items 1c and 2) = $29.61

8. Recording Fee for Removal = $4.00

9. Total of Tax, Interest, Penalty, and Recording Fee (Add lines 6, 7, and 8) = $763.50
(Payable in full 30 days after the date the treasurer's statement is received. Any amount unpaid on its due date is considered delinquent. From the date of delinquency until paid, interest will be charged at the same rate applied by law to delinquent ad valorem property taxes.)

10. Calculation of Tax for Remainder of Current Year.

206	÷	365	=	0.5643835616
No. of days from date of removal to end of year		No. of days in year		Proration Factor

a.	$12,800	X	10.4114748753	÷ 1,000	X	0.5643835616	=	$75.21
	True & Fair Value (Jan 1 of year removed)		Levy Rate			Proration Factor		
b.	$6,400	X	10.4114748753	÷ 1,000	X	0.5643835616	=	$37.61
	Current Use Value (Jan 1 of year removed)		Levy Rate			Proration Factor		

c. Amount of tax due for remainder of current year (10a minus 10b) = $37.61

d. Taxes are payable on regular due dates and may be paid in half payments under provisions of RCW 84.56.020.

Assessors Use Only

If the parcel subject to this removal document is considered contiguous, as defined in RCW 84.34.020(6), with other parcels having different ownerships, verify all remaining classified parcels with different ownerships are still:

☐ Adjoining
☐ Being managed as part of a single operation
☐ Meeting the definition of "family" as defined in RCW 84.34.020(6)(b)(ii) with the owner of an adjoining parcel

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Reclassification Option

You may apply to have the land reclassified into one of the other current use classifications under Chapter 84.34 RCW or forest land designation under Chapter 84.33 RCW. If an application for reclassification is received within 30 days of this notice, no additional tax, interest, or penalty are due until the application is denied. If an application for reclassification under 84.34 RCW was previously denied, a reapplication covering the same parcel of land, or a portion thereof, may not be submitted to the granting authority until 365 days have elapsed from the date the initial application for reclassification was received. WAC 458-30-215(8)

Appeal Rights

The property owner or person responsible for the payment of taxes may appeal the assessor's removal of classification to the County Board of Equalization. Said Board may be reconvened to consider the appeal. The petition must be filed with the board on or before July 1 of the year of the determination, or within thirty days after the date the notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later. A petition form may be obtained by either contacting the assessor or the county board of equalization in the county in which the land is located. County contact information can be found at the following website:
http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/Links.aspx

Additional Tax, Interest and Penalty upon Removal

Upon removal of classification from this property, an additional tax will be imposed equal to the sum of the following:

1. The difference between the property tax that was levied upon the current use value and the tax that would have been levied upon the true and fair value for the seven tax years preceding removal; plus
2. Interest at the statutory rate charged on delinquent property taxes specified in RCW 84.56.020 from April 30 of the year the tax could have been paid without penalty to the date of removal; plus
3. A penalty of 20% added to the total amount computed in 1 and 2 above, except when the property owner complies with the withdrawal procedure specified in RCW 84.34.070, or when the removal is not subject to the additional tax, interest, and penalty, as provided in 4 (below).
4. The additional tax, interest, and penalty specified in 1, 2, and 3 (above) will not be imposed if removal from classification resulted solely from:

a) Transfer to a government entity in exchange for other land located within the State of Washington;
b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;
c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property;
d) Official action by an agency of the State of Washington or by the county or city where the land is located disallowing the present use of such land;
e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020;
f) Acquisition of property interests by state agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for the purpose enumerated in those sections (RCW 84.34.108(6)(f));
g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(f)(homesite);
h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification;
i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
j) The creation, sale, or transfer of a conservation easement of private forest lands within unconfined channel migration zones or containing critical habitat for threatened or endangered species under RCW 76.09.040;
k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as designated forest land under chapter 84.33 RCW, or classified under chapter 84.34 RCW continuously since 1993 and the individual(s) or entity(ies) who received the land from the deceased owner is selling or transferring the land. The date of death shown on the death certificate is the date used; or
l) The discovery that the land was classified in error through no fault of the owner.

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EXHIBIT "A"

663735

The West 685.00 feet of the East 1353.00 feet of the Southwest Quarter of Section 3 in Township 10 North, Range 45 East of the Willamette Meridian, records of Asotin County Washington.

EXCEPTING THEREFROM the North 100 feet of the East 1253.00 feet of said Southwest Quarter.

Also known as Parcel 2 on Record of Survey recorded December 2, 2022 as Instrument No.: 379350

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