

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

Only for sales in a single location code on or after July 1, 2022.
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 Patricia Lee Troyer

Mailing address 2775 Grandview Dr.
City/state/zip Clarkston, WA 99403
Phone (including area code) (661) 236-6558

2 Buyer/Grantee

Name Patricia Lee Troyer, Trustee of the
PATRICIA LEE TROYER LIVING REVOCABLE TRUST

Mailing address 2775 Grandview Dr.
City/state/zip Clarkston, WA 99403
Phone (including area code) (661) 236-6558

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)
<u>1-083-02-005-0001-0000</u>	<input type="checkbox"/>	\$184,000.00 <u>157,100</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

4 Street address of property 2775 Grandview Dr. Clarkston, WA 99403

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).

The South 80 feet of Lot 4 and the North 20 feet of Lot 5 in Highland Heights First Addition according to the official plat thereof, filed in Book C of Plats at Page(s) 98, records of Asotin County, Washington

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 _____

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

Signature of grantor or agent Patricia Lee Troyer
Name (print) PATRICIA LEE TROYER
Date & city of signing _____

Signature of grantee or agent Patricia Lee Troyer
Name (print) PATRICIA LEE TROYER
Date & city of signing _____

If claiming an exemption, list WAC number and reason for exemption.

WAC number (section/subsection) WAC 458-61A-201 (B)(4)

Reason for exemption

Gift without consideration

Type of document Quit Claim Deed

Date of document 8-4-23

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 \$500,000.01 at 1.1%	_____	0.00
From \$500,000.01 to \$1,500,000 at 1.28%	_____	0.00
From \$1,500,000.01 to \$3,000,000 at 2.75%	_____	0.00
Above \$3,000,000 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

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.

PAID

AUG 18 2023

ASOTIN COUNTY
TREASURER

56289

Print on legal size paper.

P. Troyer \$10.00 Cash
AT

**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 \$ 184,000.00 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.

Patricia Troyer
 Grantor's Signature

_____ Date

Patricia Troyer
 Grantee's Signature

_____ Date

Patricia Troyer
 Grantor's Name (print)

Patricia Troyer, Trustee
 Grantee's Name (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)

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.

Return Address:

PATRICIA TROYER
2775 GRANDVIEW DR
CLARKSTON WA 99403

AFFIDAVIT (LACK OF PROBATE)

The undersigned affiant/grantee PATRICIA LEE TROYER, being first duly sworn
Name of Affiant

deposes and states as follows: That they are a rightful heir as listed on heirs at law, to the real

property described below, and is WIFE
Relationship to decedent

of THOMAS H. TROYER, who died on 2-22-2018
Decedent/Grantor Date

at LEWISTON NEZ PERCE Id
City County State

REAL PROPERTY SUBJECT TO THE AFFIDAVIT:

Abbreviated Legal Description:

SOUTH 80 FT. OF LOT 4 AND THE NORTH 20 FT
OF LOT 5 IN HIGHLAND HEIGHTS FIRST
ADDITION ACCORDING TO THE OFFICIAL PLAT
THEREFORE, FILED IN BOOK 2 OF PLATS AT
PAGES 98, RECORDS OF ASOTIN COUNTY,
WASHINGTON.

Assessor's Property Tax Parcel/Account Number: 1-083-02-005-0001-0000
(Attach full legal description of the property)

Decedent left no Last Will and Testament.

Decedent left a Last Will and Testament which HAS NOT been Probated or Revoked.

"Heirs at law" includes surviving spouse, children, adopted children, issue of
predeceased child or adopted child, parents, brothers and sisters of the decedent.
Affiant hereby identifies all heirs at law of the decedent: (use additional pages if
necessary)

(Page 1 of 3)

Full name, age, relationship, address

PATRICIA LEE TROYER (82) wife

2775 GRANDVIEW DR CLARKSTON WA 99403

Full name, age, relationship, address

Full name, age, relationship, address

Full name, age, relationship, address

Full name, age, relationship, address

Full name, age, relationship, address

Full name, age, relationship, address

Full name, age, relationship, address

Dated: 8-18-2023

Affiant's full name TELEPHONE # 661-236-6558

PATRICIA LEE TROYER

Telephone number

2775 GRANDVIEW DR.

CLARKSTON ^{Street} WA 99403
City State Zip Code

Patricia L Troyer 2-18-2023
Signature Date

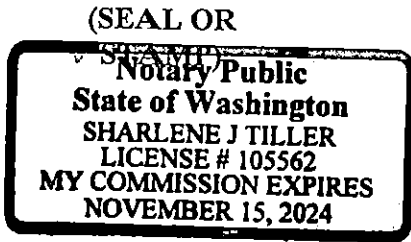
State of Washington County of Asotin

I know or have satisfactory evidence that Patricia L. Troyer
(name of person)

is the person who appeared before me, and said person acknowledged that ~~he~~ she signed this affidavit and acknowledged it to be ~~his~~ her free and voluntary act for the uses and purposes mentioned in this affidavit.

Dated: 08/18/2023

Sharlene J. Tiller
Signature of Notary Public



Residing at: Asotin, WA.

Notary Public in and for the State of Washington

My appointment expires: 11/24

STATE OF IDAHO
CERTIFICATION OF VITAL RECORD

STATE OF IDAHO
IDAHO DEPARTMENT OF HEALTH AND WELFARE
BUREAU OF VITAL RECORDS AND HEALTH STATISTICS
CERTIFICATE OF DEATH

Date Filed FEBRUARY 26, 2018

State File No. 2018-02129

DECEDENT - LEGAL NAME THOMAS HOWARD TROYER			
SEX MALE	SOCIAL SECURITY NUMBER [REDACTED]	AGE 77 YEARS	DATE OF BIRTH AUGUST 07, 1940
BIRTHPLACE KNOX, INDIANA		PLACE OF RESIDENCE CLARKSTON, WASHINGTON	
MARITAL STATUS AT TIME OF DEATH MARRIED		NAME OF SURVIVING SPOUSE (If wife, maiden name) PATRICIA L. STOVER	WAS DECEDENT EVER IN U.S. ARMED FORCES? YES
FATHER - NAME ERWIN TROYER			BIRTHPLACE INDIANA
MOTHER - MAIDEN NAME LEONA BERGER			BIRTHPLACE INDIANA
METHOD OF DISPOSITION CREMATION		FUNERAL SERVICE LICENSEE DENNIS W. HASTINGS	
NAME AND ADDRESS OF FUNERAL FACILITY VASSAR-RAWLS FUNERAL HOME, LEWISTON, IDAHO			
DATE OF DEATH FEB. 22, 2018	TIME OF DEATH 4:20 A.M.	CITY, TOWN OR LOCATION OF DEATH LEWISTON, IDAHO	COUNTY OF DEATH NEZ PERCE
CAUSE OF DEATH (underlying cause last) a. RESPIRATORY FAILURE			Approximate Interval Between Onset and Death 48 HOURS
b. DUE TO (or as a consequence of): PROGRESSIVE MYELOFIBROSIS			5 YEARS
c. DUE TO (or as a consequence of):			
d. DUE TO (or as a consequence of):			
OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH but not resulting in the underlying cause given above ACUTE RENAL FAILURE			WAS AN AUTOPSY PERFORMED? NO
MANNER OF DEATH NATURAL		NAME OF CERTIFIER MICHAEL C. MINICK, M.D.	TITLE PHYSICIAN
CORONER SUBSEQUENT CERTIFICATION IF NECESSARY			
EXTERNAL CAUSES ONLY			
DATE OF INJURY	TIME OF INJURY	PLACE OF INJURY	INJURY AT WORK?
LOCATION WHERE INJURY OCCURRED			
DESCRIPTION OF HOW INJURY OCCURRED			



This is a true and correct reproduction of the document officially registered and placed on file with the IDAHO BUREAU OF VITAL RECORDS AND HEALTH STATISTICS.

DATE ISSUED: FEBRUARY 26, 2018

James B. Aydelotte
JAMES B. AYDELOTTE
STATE REGISTRAR



56289

This copy not valid unless prepared on engraved border displaying state seal and signature of the Registrar.

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