

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

Only for sales in a single location code on or after January 1, 2020.  
This affidavit will not be accepted unless all areas on all pages are fully completed.  
This form is your receipt when stamped by cashier. *Please type or print.*

Check box if the sale occurred in more than one location code.  Check box if partial sale, indicate %: \_\_\_\_\_ sold.  
List percentage of ownership acquired next to each name.

**1 Seller/Grantor**  
Name John N. Rogers an unmarried man, Anthony & Tiffany Rogers husband and wife  
Mailing address 510 W Sylvester  
City/state/zip Pasco WA 99301  
Phone (including area code) 509-751-2414

**2 Buyer/Grantee**  
Name Anthony L Rogers and Tiffany R Rogers husband and wife  
Mailing address PO Box 194 402 Riverview Dr  
City/state/zip Asotin WA 99402  
Phone (including area code) 509-751-2417

**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>1-112-00-013-0000</u>	<input type="checkbox"/>	<u>\$ 16,400.00</u>
<u>7-112-00-013-0000</u>	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

**4** Street address of property 424 Sherwood Lane Anatone WA 99401  
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).

Lot 13 of Scheibe Blue Mountain First

**5** 91 - Undeveloped land (land only)  
Enter any additional codes \_\_\_\_\_  
(see back of last page for instructions)

**7** List all personal property (tangible and intangible) included in selling price.  
N/A

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 predominantly used for timber (as classified under RCW 84.84 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215.  Yes  No  
If yes, complete the predominate use calculator (see instructions for section 5).

If claiming an exemption, list WAC number and reason for exemption.  
WAC number (section/subsection) WAC 458-61A-201 B  
Reason for exemption  
gift from brother to brother and sister-in-law

**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

Type of document Quit Claim Deed  
Date of document 06/25/2021

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.

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
0.0025 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

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 Anthony L Rogers Print name \_\_\_\_\_

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 John N. Rogers by Tiffany Renea' Rogers, POA  
Name (print) John N. Rogers by Tiffany Renea' Rogers, POA  
Date & city of signing 06/25/2021 Asotin County

Signature of grantee or agent Anthony and Tiffany Rogers  
Name (print) Anthony and Tiffany Rogers  
Date & city of signing 06/25/2021 Asotin County

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.

A. Rogers 8149  
HS

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JUN 25 2021  
ASOTIN COUNTY

Print on legal size paper.  
Page 1 of 6  
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DOCTYPE: POWER/ATTORNEY # PAGES: 3

MARIANNE NICHOLS, AUDITOR, PEND OREILLE COUNTY, WA,  
FILED BY: ANTHONY ROGERS

**Return Address:**

John Nick Rogers  
510 W Sylvester  
Pasco WA 99301

## **GENERAL POWER OF ATTORNEY WITH DURABLE PROVISIONS**

**Grantor: Rogers, John Nick**

**Grantee: Rogers, Anthony Lee Rogers and/or Tiffany Renea'**

1. **Designation.** I hereby revoke any General Power of Attorney heretofore made by me and I, *John Nick Rogers* the undersigned, (the "Principal") designate, *Anthony Lee Rogers and/or Tiffany Renea' Rogers*, as attorney-in-fact for the Principal.
2. **Effectiveness; Duration.** This power of attorney shall become effective immediately, shall not be affected by the disability or incompetence of the Principal, and shall continue until revoked or terminated under Paragraph 5, notwithstanding any uncertainty as to whether the Principal is dead or alive.
3. **Powers.** The attorney-in-fact shall have all of the powers of an absolute owner over the assets and liabilities of the Principal, whether located within or without the State of Washington. These powers shall include, without limitation, the power and authority specified below.
  - 3.1 **Real Property.** The attorney-in-fact shall have authority to purchase, take possession of, lease, sell, convey, exchange, mortgage, release and encumber or foreclose real property of any interest in real property.
  - 3.2 **Personal Property.** The attorney-in-fact shall have authority to purchase, receive, take possession of, lease, sell assign, endorse, exchange, release, mortgage and pledge personal property or any interest in personal property.
  - 3.3 **Financial Accounts.** The attorney-in-fact shall have authority to deal with accounts maintained by or on behalf of the Principal with institutions (including, without limitations, banks, savings, and loan associations, credit unions and security dealers). This shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, and to make deposits, transfers and withdrawals with respect to all such accounts.

- 3.4 Moneys Due.** The attorney-in-fact shall have authority to request, demand, recover, collect, endorse, and receive all moneys, debts, accounts, gifts, bequests, dividends, annuities, rents and payments due the Principal.
- 3.5 Claims Against Principal.** The attorney-in-fact shall have authority to pay, settle, compromise or otherwise discharge any and all claims or liabilities or indebtedness against the Principal and, in so doing, use any of the Principal's funds or other assets of the attorney-in-fact and obtain reimbursement out of the Principal's funds or other assets.
- 3.6 Legal Proceedings.** The attorney-in-fact shall have authority to participate in any legal action in the name of the Principal or otherwise. This shall include (a) actions for attachment, execution, eviction, foreclosure, indemnity and any other proceedings for equitable or injunctive relief and (b) legal proceedings in connection with the authority granted in this instrument.
- 3.7 Written Instruments.** The attorney-in-fact shall have the power and authority to sign, seal, execute, deliver and acknowledge all written instruments and do and perform each and every act and thing whatsoever which may be necessary or proper in the exercise of the powers and authority granted to the attorney-in-fact as fully as the Principal could do if personally present.
- 3.8 Safe Deposit Box.** The attorney-in-fact shall have the authority to enter any safe deposit box in which the Principal has a right of access.
- 3.9 Disclaimer.** The attorney-in-fact shall have the authority to disclaim any interest, as defined in RCW 11.86.010, in any property to which the Principal would otherwise succeed, and to decline to act or resign if appointed or serving as an officer, director, executor, trustee or other fiduciary.
- 4. Termination.** This power of attorney may be terminated by
- (a) The Principal by written notice to the attorney-in-fact and, if this power of attorney has been recorded, by recording the written instrument of revocation in the office of the recorder or auditor of the place where the power was recorded; or
  - (b) A Guardian of the estate of the Principal after court approval of such revocation; or
  - (c) The death of the Principal upon actual knowledge or receipt of written notice by the attorney-in-fact.
- 5. Accounting.** Upon request of the Principal or the Guardian of the estate of the Principal or the personal representative of the Principal's estate, the attorney-in-fact shall account for all actions taken by the attorney-in-fact for or on behalf of the Principal.
- 6. Reliance.** Any person acting without negligence and in good faith in reasonable reliance on this power of attorney shall not incur any liability thereby. Any action so taken, unless otherwise invalid or unenforceable, shall be binding on the heirs and personal representatives of the Principal.

- 7. Indemnity. The estate of the Principal shall hold harmless and indemnify the attorney-in-fact from all liabilities for acts done in good faith and not in fraud of the Principal.
- 8. Nomination of Guardian. The Principal nominates any of the attorney-in-facts above as Guardian of the Principal's estate and as Guardian of the Principal's person if protective proceedings for the Principal's person or estate are ever commenced.
- 9. Applicable Law. The laws of the State of Washington shall govern this power of attorney.

DATED this 11<sup>th</sup> day of Feb, 2011

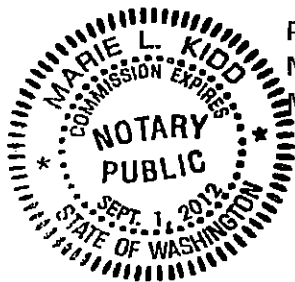
*John Nick Rogers*  
John Nick Rogers

STATE OF WASHINGTON )  
  : SS  
  )

County of Franklin

I certify that I know or have satisfactory evidence that **John Nick Rogers** is the person who appeared before me, and said person acknowledged that he signed this instrument and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 11<sup>th</sup> day of Feb, 2011



Print Name MARIE L. Kidd  
Notary Public in and for the State of Washington  
My appointment expires: 9-1-12

**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 \$ 10.00 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-signer 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.

*John N. Rogers, butler, Kenya Rogers*  
 Grantor's Signature \_\_\_\_\_ Date 6/28/21  
 Grantor's Name (print) \_\_\_\_\_

*Anthony Rogers*  
 Grantee's Signature \_\_\_\_\_ Date 6/28/21  
 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)

**54290**