

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 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 Ricky Thornton, a single person, and the marital community of Martin C. Vilgos and Cathy L. Vilgos
Mailing address 2110 10th Ave
City/state/zip Clarkston, WA 99403
Phone (including area code) _____

2 Buyer/Grantee

Name The marital community of Galeon Knight and Mandolyn Knight and the marital community of Marty C. Vilgos and Cathy L. Vilgos
Mailing address 2150 5th Ave
City/state/zip Clarkston, WA 99403
Phone (including area code) _____

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>1-056-00-096-0118-0000</u>	<input type="checkbox"/>	<u>\$ 34,320.00</u>
<u>7-056-00-096-0118-0000</u>	<input type="checkbox"/>	<u>\$ 0.00</u>
<u>1-056-00-096-0114-0000</u>	<input type="checkbox"/>	<u>\$ 114,805.00</u>

4 Street address of property Unplatted land and 910 Heathman Rd, 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).

Please see the attached Exhibit A (for the property being deeded), Exhibit B (for the existing description of the property it is being combined with), and Exhibit C (for the new descriptions of the resulting parcels).

5 19 - Vacation and cabin

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-204(2) and 458-61A-201(1)
Reason for exemption Please see attached Exhibit D.

Type of document	<u>Quitclaim Deed</u>
Date of document	<u>10-4-21</u>
Gross selling price	<u>149,125.00</u>
*Personal property (deduct)	<u>0.00</u>
Exemption claimed (deduct)	<u>149,125.00</u>
Taxable selling price	<u>0.00</u>
Excise tax: state	
Less than \$500,000.01 at 1.1%	<u>0.00</u>
From \$500,000.01 to \$1,500,000 at 1.28%	<u>0.00</u>
From \$1,500,000.01 to \$3,000,000 at 2.75%	<u>0.00</u>
Above \$3,000,000 at 3%	<u>0.00</u>
Agricultural and timberland at 1.28%	<u>0.00</u>
Total excise tax: state	<u>0.00</u>
0.0025 Local	<u>0.00</u>
*Delinquent interest: state	<u>0.00</u>
Local	<u>0.00</u>
*Delinquent penalty	<u>0.00</u>
Subtotal	<u>0.00</u>
*State technology fee	<u>5.00</u>
Affidavit processing fee	<u>5.00</u>
Total due	<u>10.00</u>

PAID
OCT - 6 2021
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 Martin C Vilgos
Name (print) Martin C Vilgos
Date & city of signing 9-28-2021 Clarkston

Signature of grantee or agent Galeon E Knight
Name (print) Galeon E. Knight
Date & city of signing 9/28/21 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)).

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.

G. + M. Knight
M + C Vilgos
CX# 1178

054623

**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 \$ 8,580.00 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.

Martin C. Vilgous
 Grantor's Signature

9-29-2021
 Date

Galeon E. Knight
 Grantee's Signature

9/28/21
 Date

MARTIN C. VILGOUS
 Grantor's Name (print)

Galeon E. Knight
 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)

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EXHIBIT A

Legal Description - Deeded Property

The South half of the following described property:

That part of the Southwest Quarter of the Northeast Quarter of Section 9 of Township 7 North, Range 45 East Willamette Meridian, Asotin County, Washington, more particularly described as follows: commencing at the North Quarter Corner of said Section 9, then proceed South 0°15'10" West a distance of 2019.53 feet to the Point of Beginning; thence continue South 0°15'10" West a distance of 336.59 feet; thence South 89°23'40" East a distance of 682.73 feet; thence North 0°10'09" East a distance of 336.99 feet; thence North 89°25'39" West a distance of 682.23 feet to the point of Beginning. As disclosed by the Record of Survey recorded October 26, 1999 as Instrument No. 244301, commonly known as Tract 20 of Elk Meadows Subdivision.

Tax Parcel Nos. 1-056-00-096-0118-0000, 7-056-00-096-0118-0000

EXHIBIT B

Legal Description - Property to be Expanded

That part of the Southwest Quarter of the Northeast Quarter of Section 9 of Township 7 North Range of 45 East WM, Asotin County, Washington, more particularly described as follows: Commencing at the North Quarter Corner of said Section 9, then proceed South 0°15'10" West a distance of 2356.12 feet to the Point of Beginning; then continue South 0°15'10" West a distance of 336.59 feet; thence South 89°21'42 East a distance of 1366.43 feet; thence North 0°05'10" East a distance of 337.38 feet; thence North 89°23'40" West a distance of 1365.44 feet to the Point of Beginning. As disclosed by the Record of Survey recorded October 26, 1999 as Instrument No. 244301, commonly known as Tract 21 and 22 of Elk Meadows Subdivision.

Together with a right of way for ingress, egress and utilities over and across the North half of the South half of the Southwest Quarter of the Northeast Quarter of said Section 9 of Township 7 North, Range 45 East of the Willamette Meridian, said easement being 30 feet on the West side of the following described line. Commencing at the Northwest Quarter Corner of the South half of the South half of the Southwest Quarter of the Northeast Quarter, thence North 0°10'09" East a distance of 336.99 feet to Heathman Road and the terminus of this description.

EXHIBIT C

Legal Descriptions - New

Parcel 1

The South half of the following described property:

That part of the Southwest Quarter of the Northeast Quarter of Section 9 of Township 7 North, Range 45 East Willamette Meridian, Asotin County, Washington, more particularly described as follows: commencing at the North Quarter Corner of said Section 9, then proceed South 0°15'10" West a distance of 2019.53 feet to the Point of Beginning; thence continue South 0°15'10" West a distance of 336.59 feet; thence South 89°23'40" East a distance of 682.73 feet; thence North 0°10'09" East a distance of 336.99 feet; thence North 89°25'39" West a distance of 682.23 feet to the point of Beginning. As disclosed by the Record of Survey recorded October 26, 1999 as Instrument No. 244301, commonly known as Tract 20 of Elk Meadows Subdivision.

Together with:

That part of the Southwest Quarter of the Northeast Quarter of Section 9 of Township 7 North Range of 45 East WM, Asotin County, Washington, more particularly described as follows: Commencing at the North Quarter Corner of said Section 9, then proceed South 0°15'10" West a distance of 2356.12 feet to the Point of Beginning; then continue South 0°15'10" West a distance of 336.59 feet; thence South 89°21'42 East a distance of 683.23 feet; thence North 0°10'09" East a distance of 336.99 feet; thence North 89°23'40" West a distance of 682.73 feet to the Point of Beginning. As disclosed by the Record of Survey recorded October 26, 1999 as Instrument No. 244301, commonly known as Tract 21 of Elk Meadows Subdivision.

Together with a right of way for ingress, egress and utilities over and across the North half of the South half of the Southwest Quarter of the Northeast Quarter of said Section 9 of Township 7 North, Range 45 East of the Willamette Meridian, said easement being 30 feet on the West side of the following described line. Commencing at the Northwest Quarter Corner of the South half of the South half of the Southwest Quarter of the Northeast Quarter, thence North 0°10'09" East a distance of 336.99 feet to Heathman Road and the terminus of this description.

Tax Parcel No. 1-056-00-096-0114-0000

Parcel 2

That part of the Southwest Quarter of the Northeast Quarter of Section 9 of Township 7 North Range of 45 East WM, Asotin County, Washington, more particularly described as follows: Commencing at the North Quarter Corner of said Section 9, then proceed South $0^{\circ}15'10''$ West a distance of 2356.12 feet; then continue South $0^{\circ}15'10''$ West a distance of 336.59; thence South $89^{\circ}21'42''$ East a distance of 683.23 feet to the Point of Beginning. Thence continue South $89^{\circ}21'42''$ East a distance of 683.20 feet, thence North $0^{\circ}05'10''$ East a distance of 337.38 feet; thence North $89^{\circ}23'40''$ West a distance of 682.71 feet; thence South $0^{\circ}10'09''$ West a distance of 336.99 feet. As disclosed by the Record of Survey recorded October 26, 1999 as Instrument No. 244301, commonly known as Tract 22 of Elk Meadows Subdivision.

Together with a right of way for ingress, egress and utilities over and across the North half of the South half of the Southwest Quarter of the Northeast Quarter of said Section 9 of Township 7 North, Range 45 East of the Willamette Meridian, said easement being 30 feet on the West side of the following described line. Commencing at the Northwest Quarter Corner of the South half of the South half of the Southwest Quarter of the Northeast Quarter, thence North $0^{\circ}10'09''$ East a distance of 336.99 feet to Heathman Road and the terminus of this description

Tax Parcel No. 1-056-00-096-0118-0000

EXHIBIT D

WACs and Reason for Exemption

WAC 458-61A-204(2) and WAC 458-61A-201(1)

The marital community of Martin C. Vilgos and Cathy L. Vilgos (collectively "Vilgos") owns Parcels 1-056-00-096-0118-0000 and 7-056-00-096-0118-0000 as joint tenants with Ricky Thornton, a single person ("Thornton").

Vilgos and Thornton are engaging in a boundary line adjustment that constitutes a partition agreement by joint tenants in common without additional consideration. Pursuant to WAC 458-61A-204(2), no excise tax is due on that portion of this transaction.

The marital community of Martin C. Vilgos and Cathy L. Vilgos also owns Parcel 1-056-00-096-0114-0000 as joint tenants with the marital community of Galeon Knight and Mandolyn Knight (collectively "Knight").

To the extent that Parcel 1-056-00-096-0114-0000 is being enlarged as a result of the above-described boundary line adjustment, Vilgos is gifting an undivided one-half interest in that enlargement to Knight as joint tenants without consideration and with no underlying debt. Pursuant to WAC 458-61A-201(1), no excise tax is due on that portion of this transaction.