

# 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 Michael S. Noel, as Personal Representative of the Estate of Louise W. Noel  
Mailing address 3126 4th Street  
City/state/zip Lewiston, ID 83501  
Phone (including area code) (208) 743-6387

**2 Buyer/Grantee**  
Name Michael S. Noel, as Trustee of the Louis W. Noel Trust  
Mailing address 3126 4th Street  
City/state/zip Lewiston, ID 83501  
Phone (including area code) (208) 743-6387

**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>1-004-17-006-0005-0000</u>	<input type="checkbox"/>	<u>\$ 140,300.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>
_____	<input type="checkbox"/>	<u>\$ 0.00</u>

**4 Street address of property** 1234 Libby St, Clarkston, WA 99403  
This property is located in Clarkston (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 attached Exhibit A.

**5** 11 - Household, single family units  
Enter any additional codes \_\_\_\_\_  
(see back of last page for instructions)

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

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-217(1)  
Reason for exemption \_\_\_\_\_  
Rerecording documents to correct a legal description (please see Affidavit attached as Exhibit B)

**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 Personal Representative's Deed  
Date of document 10-7-21

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.

Gross selling price	<u>140,300.00</u>
*Personal property (deduct)	<u>0.00</u>
Exemption claimed (deduct)	<u>140,300.00</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>

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 Michael S Noel Signature of grantee or agent Michael S Noel  
Name (print) Michael S. Noel, Personal Representative Name (print) Michael S. Noel, Trustee  
Date & city of signing 10/7/21 Clarkston, WA. Date & city of signing 10/7/21 Clarkston, 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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L. NOEL  
C# 1699+

OCT - 8 2021  
ASOTIN COUNTY  
TREASURER

054628 Print on legal size paper.  
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EXHIBIT A

**Legal Description**

That portion of the East half of Lot 6, Block "X" of Vineland, Asotin County, Washington, according to the recorded plat thereof, more particularly described as follows:

Commencing at the monument of the intersection of the centerline of University Street on Libby Street; thence North along the centerline of University Street 20 feet; thence West 97 feet to a point on the North line of Libby Street, which point is the TRUE POINT OF BEGINNING; thence continue West along the North line of Libby Street 68 feet; thence at right angles North 129 feet; thence East parallel with the North line of Libby Street 68 feet; thence South to the TRUE POINT OF BEGINNING.

Property Tax Parcel No. 1-004-17-006-0005-0000

54628

EXHIBIT B

**Affidavit Regarding Re-Recording**

STATE OF WASHINGTON )  
: ss  
County of Asotin )


Michael S. Noel, as Personal Representative of the Estate of Louise W. Noel, being first duly sworn on oath, deposes and states:

The Personal Representative's Deed dated September 22, 2021, was recorded September 23, 2021, under Asotin County Auditor's Instrument No. 374026 on September 23, 2021. The accompanying Excise Tax Affidavit number was 54571.

Unfortunately, the legal descriptions in that Deed and Excise Tax Affidavit were incorrect and those documents must now be corrected. We are re-recording a Correction Personal Representative's Deed and accompanying Excise Tax Affidavit solely to correct the errors in the legal descriptions, and this re-recording is not subject to the real estate excise tax pursuant to WAC 458-61A-217(1).

Signed at Clarkston, Washington this 7 day of October, 2021.

ESTATE OF LOUIS W. NOEL

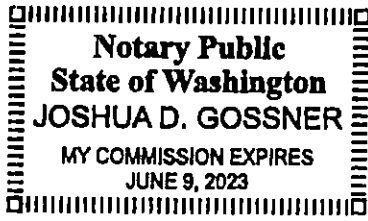
By:   
MICHAEL S. NOEL, Personal Representative

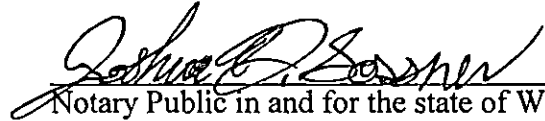
STATE OF WASHINGTON )  
: ss.  
County of Asotin )

On this 7th day of October, 2021, before me personally appeared Michael S. Noel, to me known to be the Personal Representative of the Estate of Louis W. Noel, and acknowledged the within and foregoing instrument to be the free and voluntary act and deed of said entity, for the uses and purposes therein mentioned, and on oath stated that he or she was authorized to execute said instrument.

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In Witness Whereof I have hereunto set my hand and affixed my official seal the day and year first above written.



  
Notary Public in and for the state of Washington  
Residing at Clarkston  
My appointment expires June 9, 2023