



MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC

This form is your receipt when stamped by cashier.

Used for sales on or after Jan. 1, 2020

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED OWNER (Seller) Name: Estate of Robert W. Rosenberg, Jeanne Marie Rosenberg, PR, Street: 2316 4th Avenue, City: Clarkston, State: WA, Zip code: 99403, Phone number: (509) 552-1835

LOCATION OF MOBILE HOME Name: Horizons Holdings LLC, Street: 1650 13th Street, City: Clarkston, State: WA, Zip code: 99403

NEW REGISTERED OWNER (Buyer) Name: Horizons Holdings LLC, Street: 613 Bryden Ave, Ste C328, City: Lewiston, State: ID, Zip code: 83501, Phone number: (208) 553-6665

LEGAL OWNER Name: Mary Sue Benton, C/O Alliance Title & Escrow, Street: 735 5th Street, City: Clarkston, State: WA, Zip code: 99403

PERSONAL PROPERTY PARCEL or ACCOUNT NO. 52650000100000071 LIST ASSESSED VALUE(S): \$ 500.00

REAL PROPERTY PARCEL or ACCOUNT NO. 62650000100000000 LIST ASSESSED VALUE(S): \$

Table with columns: MAKE, YEAR, MODEL, SIZE, SERIAL NO. or I.D., REVENUE TAX CODE NO. Row 1: FLEM, 1971, 12/50, 12/50, 4h1712s12970

Is this property predominantly used for timber... Date of Sale 7-22-22, Taxable Sale Price \$500.00, Excise Tax: State \$5.50, Local \$1.25, Delinquent Interest: State \$0.00, Local \$0.00, Delinquent Penalty \$0.00, Subtotal \$6.75, State Technology Fee \$5.00, Affidavit Processing Fee \$0.00, Total Due \$11.75

AFFIDAVIT I certify under penalty of perjury... Signature of Seller/Agent Jeanne Marie Rosenberg, Name (print) Jeanne Marie Rosenberg, P.R., Date and Place of Signing: 7/29/22 Clarkston, Signature of Buyer/Agent Scott Rains, Name (print) Scott Rains, Sole Member, Date & Place of Signing: 7/28/22 Clarkston

If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9A.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).

TREASURER'S CERTIFICATE I hereby certify that property taxes due ASOTW County on the mobile home described hereon have been paid to and including the year 2022 Date 9-9-22 County Treasurer or Deputy

PAID SEP - 9 2022 ASOTIN COUNTY TREASURER

THIS SPACE - TREASURER'S USE ONLY

ATOC CASH 43825 L

**REAL ESTATE EXCISE TAX
SUPPLEMENTAL STATEMENT**
(WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 34 0001A for deeded transfers and Form REV 34 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) Kelsey Gingerich certify that the Bill of Sale (type of instrument), dated 07/29/2022, was delivered to me in escrow by Estate of Robert W. Rosenberg (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.

Reason held in escrow Waiting for Lienholder to release 3 additional titles to escrow following payoff
Kelsey Gingerich Signature Alliance Title & Escrow 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 \$ _____ 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.

Grantor's Signature Date Grantee's Signature Date

Grantor's Name (print) 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)

55516



STATE OF WASHINGTON
Vehicle Certificate of Title

Title Number
1838616317

Vehicle Identification Number (VIN) **4H1712S12970** Year **1971** Make **FLEM** Model **12/50** Body style
Title Issue Date **20-May-2022** Odometer Miles **0** Odometer Status **Exempt** Fuel Type

Scale Weight Gross Vehicle Weight Rating Code Vehicle Color Prior Title State Prior Title Number

Comments
500/2003

Brands

Sale price \$
Date of sale

Buyer: You must apply for title within 15 calendar days of acquiring the vehicle to avoid a penalty. Take this signed title to a vehicle/vessel licensing office with the appropriate fees.
Legal Owner: To release interest, sign below and give this title to the registered owner/transferee or to a vehicle licensing office with the proper fee within 10 days of satisfaction of the security interest, or you may be liable to the owner/transferee for penalties.
Seller: You must complete a Report of Sale and file it with the Department of Licensing within 5 business days of the sale. File at dol.wa.gov or at any vehicle licensing office or county auditor.

Legal Owner
**JEANNE MARIE ROSENBERG
ATTN: C/O MEGAN ROSENBERG
2316 4TH AVE
CLARKSTON WA 99403-1328**

Registered Owner
Same as Legal Owner

X *Jeanne Marie Rosenberg*
Signature of first legal owner releases all interest in the vehicle described above. If signing for a business, include business name, signature, and title.

X *Jeanne Marie Rosenberg*
Signature of registered owner releases all interest in the vehicle described above. If signing for a business, include business name, signature and title.

X
Signature of second legal owner releases all interest in the vehicle described above. If signing for a business, include business name, signature, and title.

X
Signature of registered owner releases all interest in the vehicle described above. If signing for a business, include business name, signature, and title.

Teresa Burtson
Director, Department of Licensing

I certify that the records of the Department of Licensing show the persons named herein as registered owners and legal owners of the vehicle described.

Assignment by registered owner	Federal regulation and state law require you to state the mileage when transferring ownership if the vehicle is less than 20 years old, unless exempt. Failure to complete this statement or providing a false statement may result in fines and/or imprisonment.	
	I certify, to the best of my knowledge, the odometer reading is: (no tenths)	Transfer date
	This reading is (check one): <input type="checkbox"/> the actual mileage of the vehicle <input type="checkbox"/> in excess of its mechanic limits <input type="checkbox"/> not the actual mileage	Odometer reading in miles
	Signature of transferee/buyer <i>X</i> <i>Sally Law</i>	Signature of transferor/seller <i>X</i> <i>Jeanne Marie Rosenberg</i>
	PRINTED name of transferee/buyer	PRINTED name of transferor/seller
Address of transferee/buyer	Address of transferor/seller 55516	

FILED

2020 FEB 24 PM 2:06

KENZIE A. KELLEY
COUNTY CLERK
ASOTIN COUNTY, WA

SUPERIOR COURT OF WASHINGTON
COUNTY OF ASOTIN

In Re the Estate of
ROBERT ROSENBERG
Deceased.

NO. 20-4-00020-02
LETTERS TESTAMENTARY

STATE OF WASHINGTON
County of Asotin } ss.

WHEREAS, the Last Will and Testament of ROBERT ROSENBERG, deceased, was, on February 24, 2020, duly exhibited, proven and recorded in our said Superior Court; and,

WHEREAS, it appears in and by said Will that JEANNE MARIE ROSENBERG was appointed personal representative therein, and

WHEREAS, said JEANNE MARIE ROSENBERG was duly qualified as such personal representative,

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS, that we hereby authorize the said JEANNE MARIE ROSENBERG to execute said Will according to law.

WITNESS, Victor Bottomly, Judge of our said Superior Court, and the seal of said Court hereto affixed this 24 day of February, 2020.

Shirley Stachofski
Clerk of Superior Court



LETTERS TESTAMENTARY

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Brooke Burns Law
608 Chestnut Street
Clarkston, WA 99403
(509) 758-1005

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STATE OF WASHINGTON)
County of Asotin) ss.

I, MCKENZIE KELLEY, County Clerk of the County of Asotin, State of Washington, and ex-officio Clerk of the Superior Court of the State of Washington for Asotin County, do hereby certify that the within and foregoing is a full, true, and correct copy of the original Letters Testamentary and of the whole thereof, as the same is now on file and of record in the above-entitled cause in my office and custody. Said Letters have never been revoked and are still in full force and effect.

WITNESS my hand and seal of said court this _____ day of February, 2020.

County Clerk & Ex-officio Clerk of the Superior Court

By: _____
Deputy