

REV 84 0001a (03/12/24)

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

Only for sales in a single location code on or after April 1, 2024.
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*. Form 84 0001a List percentage of ownership acquired next to each name. Check box if partial sale, indicate % sold.

1 Seller/Grantor				<b>2</b> Buyer/Grantee		
Name				Name		
Mailing address City/state/zip Phone (including area code)  3 Send all property tax corresponder	nce to: Same as Buyer/	Grante		Mailing address City/state/zip Phone (including area code)  List all real and personal property tax	Personal	Assessed
Name	sume as bayen,	Grance	-	parcel account numbers	property?	value(s)
Mailing address City/state/zip  4 Street address of property This property is located in Check box if any of the listed parce Legal description of property (if you n		om and	other	unincorporated locations please select you parcel, are part of a boundary line adjustr eet to each page of the affidavit).		s being merged.
5				<b>7</b> List all personal property (tangible and price.	d intangible) in	cluded in selling
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)?  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,			No No	If claiming an exemption, enter exemption exemption. *See dor.wa.gov/REET for ex WAC number (section/subsection) Reason for exemption		
<b>6</b> Is this property designated as fore		Yes	No			
Is this property designated as fore Is this property classified as current u and agricultural, or timber) land per F	se (open space, farm	Yes	No	Type of document Date of document		
Is this property receiving special value property per RCW 84.26?	ation as historical	Voc	No	Gross selling price		
If any answers are yes, complete as in	structed helow	Yes	No	*Personal property (dec	•	
(1) NOTICE OF CONTINUANCE (FOREST NEW OWNER(S): To continue the curr or classification as current use (open timber) land, you must sign on (3) be	ST LAND OR CURRENT US ent designation as forest space, farm and agricultu low. The county assessor	land re, or must t		Exemption claimed (dec Taxable selling p Excise tax: stat Less than \$525,000.01 at	orice e	
determine if the land transferred con by signing below. If the land no longe			2	From \$525,000.01 to \$1,525,000 at 1.28%		
continue the designation or classification compensating or additional taxes will			r	From \$1,525,000.01 to \$3,025,000 at 2.75%		
or transferor at the time of sale (RCW	84.33.140 or 84.34.108).	. Prior t	:0	Above \$3,025,000 at 3%		
signing (3) below, you may contact yo information.	ur local county assessor f	or mor	e	Agricultural and timberland at 1.	28%	
This land: does	does not qualify for			Total excise tax: s	state	
continuance.				ι	_ocal	
Deputy assessor signature	Date		_	*Delinquent interest: s	state	
(2) NOTICE OF COMPLIANCE (HISTOR					-ocal	
NEW OWNER(S): To continue special valuation as historic property, <b>sign</b> (3) below. If the new owner(s) doesn't wish to continue, all additional tax			*Delinquent penalty			
calculated pursuant to RCW 84.26, shall be due and payable by the seller			Subtotal **State technology for			
or transferor at the time of sale. (3) NEW OWNER(S) SIGNATURE				*State technology fee Affidavit processing fee		
Signature Signature Print name Print name		Total due  A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX  *SEE INSTRUCTIONS				
8 I CERTIFY UNDER PENALTY OF PER		ING IS	TRITE			
Signature of grantor or agent			···OE	Signature of grantee or agent		
Name (print)			Name (print)			
Date & city of signing			Date & city of signing			
	follows which to be a second about	La Janea	- · · · · · ·			

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.

THIS SPACE TREASURER'S USE ONLY

**COUNTY TREASURER** 



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

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Form 84 0001a This form is your receipt when stamped by cashier. Please type or print. List percentage of ownership acquired next to each name. Check box if partial sale, indicate % sold. 1 Seller/Grantor 2 Buyer/Grantee Name Name Mailing address Mailing address City/state/zip City/state/zip Phone (including area code) Phone (including area code) List all real and personal property tax Personal Assessed **3** Send all property tax correspondence to: Same as Buyer/Grantee parcel account numbers property? value(s) Name Mailing address City/state/zip **4** Street address of property This property is located in (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). 5 7 List all personal property (tangible and intangible) included in selling 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 If claiming an exemption, enter exemption code and reason for exemption. \*See dor.wa.gov/REET for exemption codes\* 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** WAC number (section/subsection) Reason for exemption transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions) Yes No Yes Nο **6** Is this property designated as forest land per RCW 84.33? Type of document Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? Date of document Yes No Is this property receiving special valuation as historical Gross selling price property per RCW 84.26? Yes No \*Personal property (deduct) If any answers are yes, complete as instructed below. Exemption claimed (deduct) (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) Taxable selling price NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or Excise tax: state timber) land, you must sign on (3) below. The county assessor must then Less than \$525,000,01 at 1.1% 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 From \$525,000.01 to \$1,525,000 at 1.28% continue the designation or classification, it will be removed and the From \$1,525,000.01 to \$3,025,000 at 2.75% 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 Above \$3,025,000 at 3% signing (3) below, you may contact your local county assessor for more Agricultural and timberland at 1.28% information. Total excise tax: state This land: does not qualify for does continuance. Local \*Delinquent interest: state Deputy assessor signature Date (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign \*Delinquent penalty (3) below. If the new owner(s) doesn't wish to continue, all additional tax Subtotal calculated pursuant to RCW 84.26, shall be due and payable by the seller \*State technology fee or transferor at the time of sale. (3) NEW OWNER(S) SIGNATURE Affidavit processing fee Total due Signature Signature A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX \*SEE INSTRUCTIONS Print name

 ${f 8}$  i certify under penalty of perjury that the foregoing is true and correct

Signature of grantor or agent \_ Signature of grantee or agent \_ Name (print) Name (print)

Date & city of signing Date & city of signing

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.

THIS SPACE TREASURER'S USE ONLY **COUNTY ASSESSOR** REV 84 0001a (03/12/24)



1 Seller/Grantor

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

2 Buyer/Grantee

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Name			ا	Name			
Mailing address				Mailing address			
ry/state/zin				City/state/zip			
Phone (including area code)				Phone (including area code)			
<b>3</b> Send all property tax correspondence to: Same as Buyer/Grantee Name		e	List all real and personal property tax parcel account numbers	Personal Assessed property? value(s)			
Mailing address City/state/zip							
<b>4</b> Street address of property This property is located in Check box if any of the listed parcels are be Legal description of property (if you need more		om an	other		**		
5				<b>7</b> List all personal property (tangible and price.	I intangible) included in selling		
Enter any additional codes (see back of last page for instructions)							
Was the seller receiving a property tax exemp under RCW 84.36, 84.37, or 84.38 (nonprofit citizen or disabled person, homeowner with li	org., senior	Yes	No	If claiming an exemption, enter exemptic exemption. *See dor.wa.gov/REET for ex			
Is this property predominately used for timber (as c RCW 84.34 and 84.33) or agriculture (as classified u 84.34.020) and will continue in it's current use? If ye transfer involves multiple parcels with different cla complete the predominate use calculator (see inst	nder RCW es and the assifications,	Yes	No	WAC number (section/subsection) Reason for exemption			
6 Is this property designated as forest land p	•	Yes	No				
Is this property classified as current use (oper and agricultural, or timber) land per RCW 84.3	space, farm	Yes	No	Type of document  Date of document			
Is this property receiving special valuation as		163	NO	Gross selling p	orice		
property per RCW 84.26?		Yes	No	*Personal property (ded	luct)		
If any answers are yes, complete as instructed		_,		Exemption claimed (ded	luct)		
(1) NOTICE OF CONTINUANCE (FOREST LAND NEW OWNER(S): To continue the current desi				Taxable selling p	orice		
or classification as current use (open space, fa				Excise tax: state  Less than \$525,000.01 at 1.1%  From \$525,000.01 to \$1,525,000 at 1.28%  From \$1,525,000.01 to \$3,025,000 at 2.75%  Above \$3,025,000 at 3%			
timber) land, you must sign on (3) below. The determine if the land transferred continues to							
by signing below. If the land no longer qualifie	es or you do not w	ish to					
continue the designation or classification, it we compensating or additional taxes will be due			r				
or transferor at the time of sale (RCW 84.33.1 signing (3) below, you may contact your local							
information.	county assessor it	JI 11101	C	Agricultural and timberland at 1.	28%		
This land: does do	es not qualify for			Total excise tax: s	state		
continuance.				L	_ocal		
Deputy assessor signature	 Date		_	*Delinquent interest: s	state		
(2) NOTICE OF COMPLIANCE (HISTORIC PROP				L	-ocal		
NEW OWNER(S): To continue special valuation			_	*Delinquent per	nalty		
(3) below. If the new owner(s) doesn't wish to calculated pursuant to RCW 84.26, shall be du				Subt	total		
or transferor at the time of sale.				*State technology	/ fee		
(3) NEW OWNER(S) SIGI	NATURE			Affidavit processing	g fee		
	Signature			Total due  A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX			
	t name			*SEE INSTRUC	TIUNS		
8 I CERTIFY UNDER PENALTY OF PERJURY TH			rkUE				
Signature of grantor or agent Name (print)			Signature of grantee or agent Name (print)				
Date & city of signing		Date & city of signing					
- 200 cc 2001 27 200111110				and a dief of digiting			

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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REV 84 0001a (03/12/24)

THIS SPACE TREASURER'S USE ONLY

**DEPARTMENT OF REVENUE** 



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Mailing address City/state/zip Phone (including area code)  3 Send all property tax correspondence to: Same as Buyer/Grantee Nome Mailing address City/state/zip Phone (including area code)  4 Street address of property Mailing address City/state/zip Phone (including area code)  List all real and personal property tax personal property tax personal property tax personal property tax control to the part of a boundary in a digital personal property tax personal property (figure and intangible) included in selling price.  7 List all personal property (tangible and intangible) included in selling price.  8 The claiming an exemption, enter exemption codes and reason for exemption. See dor. wa gov/fEET for exemption codes.  8 No	1 Seller/Grantor				<b>2</b> Buyer/Grantee			
City/state/ap Phone (including area code)  3 Send all property tax correspondence to: Same as Buyer/Grantee  Mailing address City/state/ap  4 Sirect address of property this property is located in 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).  7 List all personal property tax property is being merged. Legal description of property (if you need more space, attach a separate sheet to each page of the affidavit).  7 List all personal property (tangible and intangible) included in selling price.  8 List property precipies and a selling personal property (tangible and intangible) included in selling price.  9 List all personal property (tangible and intangible) included in selling price.  18 List property receiving a property tax exemption or deferral under RCW 44.6, 43.7, or 43.8 (morpholise) parces with different desaffications, complete the predominate use calculator (see instructions).  18 List is property receiving a property (see instructions).  18 List is property designated as forest land per RCW 48.6, 48.24?  18 List is property receiving special valuation as historical property per RCW 48.43?  18 List is property receiving special valuation as historical property per RCW 48.43?  18 List is property receiving special valuation as historical property per RCW 48.43?  18 List is property receiving special valuation as historical property per RCW 48.43?  18 List is property receiving special valuation as historical property per RCW 48.43?  18 List is property receiving special valuation as historical property (self-quitty).  18 List is property receiving special valuation as historical property special valuation as historical property. Special valuation as historical property special valuation as historical property special valuation as historical property. Special valuation as historical property. Specia	Name				Name			
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Mailing address City/state/rip 4 Street address of property This property is located in Check book 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).  5 Finter any additional codes Enter any additional codes (see back of last page for instructions) Was the sellar requiring a property tax exemption or deferral under RCW 84.38, 64.37, or 84.38 (numpriorit org., sentor to the page of the affidavit).  7 List all personal property (tangible and intangible) included in selling price.  8 List property continue in its current level is instructions) Was the sellar requiring a property tax exemption or deferral under RCW 84.38, 130 or agriculture is classified and the self-active is a commitment or particle in the summer level and the third property price is instruction by the sellar transfer involves multiplic parcets with affirement classifications, complete the predominal use calculation feel instructions)  5 Is this property designated as forest land per RCW 84.38? Yes a base of the self-activarial or timely land per RCW 84.38? Yes a base of the self-activarial or timely land per RCW 84.38? Yes a base of the self-activarial or timely land per RCW 84.38? Yes a base of the self-activarial or timely land per RCW 84.38.31 to agriculture is the self-activarial or timely land year with self-activarial or timely land to the self-activarial or timely land to the self-activarial or timely lan	Phone (including area code)			Phone (including area code)				
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4 Street address of property This property is located in 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).  7 List all personal property (tangible and intangible) included in selling price.  Size back of last page for instructions) Was the seller receiving a property fax exemption or deferral under RCW 84.38, 84.37, or 84.38 (monprofit org., senior citizen or disable person, homeowene with limited income)? Yes, 10 this property predaminately used for timber (as cassified under RCW 84.34) and or 84.301 and will continue in the scalaridation face another the pedominate use calculator fees instructions)  Is this property designated as forest faind per RCW 84.34? Yes No Worker St.) To continue the designation as historical property per RCW 84.34? Yes No Worker St.) To continue the designation as forest land agracultural or intherel land per RCW 84.34? Yes No Worker St.) To continue the designation as forest land determine if the land transferred continues to qualify and will indicate the property 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 84.3.340 or 84.3.340). Prior to reference the time of sale (RCW 84.3.340 or 84.3.340). Prior to reference the time of sale (RCW 84.3.340 or 84.3.340) and read and payable by the seller or transferor at the time of sale.  (3) NEW OWNER(S) SIGNATURE  Signature of grantee or agent.  A MINIMUMO SERNAL NOOR TAX  Signature of grantee or agent.  Name (print)	Name				·			
4 Street address of property This property is located in 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.  5 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.  5 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 (in one) from price.  7 List all personal property (tangible and intangible) included in selling price.  8 Sit shapped to a surpert use (one) space, senior citizen or disabled person, homeowner with limited income)? 8 Sit shapped the predominate use of the interior is designed under RCW 84.36, 84.37, or 84.38 (in orange). 8 Sit shapped the predominate use of the interior is designed under the predominate use calculator (see instructions)  8 Sit shapped the person homeowner with limited income)?  9 Sit is this property designated as forest land per RCW 84.33?  10 Sit ship property designated as forest land per RCW 84.33?  11 Sit ship property designated as forest land per RCW 84.33?  12 Sit ship property designated as forest land per RCW 84.33?  13 Sit special valuation as instructed below.  13 NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) and the seller or classification as current use (open space, farm and agriculture, or interior limited in use (open space, farm and agriculture, or interior).  14 Sit ship property is continue to precipation or adsoftication, it will be removed and the compensating or additional taxes will be due and payable by the seller or interior and the time of sale (RCW 84.33.40) and property is a sellenged to the seller or interior and the time of sale (RCW 84.34.34) and property is a sellenged to the sellenge of the s	Mailing address							
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From Stage   State		· · ·		(for t	unincorporated locations please select yo	ur county)		
Enter any additional codes (see back of last page for instructions) Whise this seller receiving a property lax exemption or deferral under RCN 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)?  Is this property predominately used for timber (as classified under RCW 84.343) or agriculture (as classified under RCW 84.344) or timber) land per RCW 84.342?  Is this property designated as forest land per RCW 84.33?  Yes No Is this property designated as forest land per RCW 84.34?  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 Is any answers are yes, complete as instructed below.  (I) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)  NEW OWNER(S). To continue the current designation as forest land or classification as current use (poen 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 current designation or a forest land to continue the continue to go pen space, farm and agriculture, or timber) land you must sign on (3) below. The the time of sale.  Yes No Trype of document  Seemption claimed (deduct)  Taxable selling price  Personal property (deduct)  Exemption claimed (deduct)  Taxable selling price  Personal property (deduct)  Exemption claimed (deduct)  Taxable selling price  Personal property (deduct)  Exemption claimed (deduct)  Taxable selling price  Personal property (deduct)  Exemption claimed (deduct)  Taxable selling price  Personal property (deduct)  Exemption claimed (deduct)  Taxable						ment or parcel	s being merged.	
Enter any additional codes (see back of last page for instructions)  Was this 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 15 this property perdominately used for timber (as classified under RCW 84.34.32) any agriculture (as classified under RCW 84.34.23) or agriculture (as classified under RCW 84.34.32) any agriculture (as classified under RCW 84.34.20) and will continue in it's current use? If yes and the transfer involves multiple parcies with different dasfifications, complete the predominate use calculator (see instructions)  Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?  Yes No 15 this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?  Yes No 16 this property classified as current use (open space, farm and agriculture, or timber) land per RCW 84.36?  Yes No 16 this property classified as current use (open space, farm and agriculture, or timber) land per RCW 84.36?  Yes No 16 this property classified as current use (open space, farm and agriculture, or timber) land per RCW 84.36?  Yes No 16 this property (designated as forest land or classification) and the course of the selection of classification 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 decermine if the land transferred continues to RCW 84.36.8 and agriculture, or timber) land, you must sign on (3) below. The time of sale (RCW 84.3.140 below). The time of sale (RCW 84.3.140 below) in the time of sale (RCW 84.3.140 below). The new owner(s) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable b	5				<b>7</b> List all personal property (tangible and	d intangible) in	cluded in selling	
Was the seller receiving a property tax exemption or deferral under RCW 48.36, 88.37 or 84.38 (nonprofit for g., senior citizen or disabled person, homeowner with limited income)? Ves is this property predominately used for timber (as classified under RCW 48.34 and 84.39) or agriculture (as classified under RCW 48.34 and 84.39) or agriculture (as classified under RCW 48.34 and 84.39) or agriculture (as classified under RCW 48.34 and 84.39) or agriculture (as classified under RCW 48.34 and 84.39) or agricultural, or timber (as calculator (see instructions).  6 Is this property designated as forest land per RCW 84.33? Ves No Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? Ves No Is this property per RCW 84.26? Ves No If any answers are ves, complete as instructed below. (1) NOTICE of CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation or alsosification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must 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.  10 Deputy assessor signature Date  2) NOTICE OF COMPILANCE (HISTORIC PROPERTY)  10 Date  2) NOTICE OF COMPILANCE (HISTORIC PROPERTY)  11 Date  2) NOTICE OF COMPILANCE (HISTORIC PROPERTY)  12 Date  2) NOTICE OF COMPILANCE (HISTORIC PROPERTY)  13 Date  2) NOTICE OF COMPILANCE (HISTORIC PROPERTY)  20 Deputy assessor signature  20 Deputy assessor signature  3) NOTICE OF COMPILANCE (HISTORIC PROPERTY)  20 D	•				price.			
Is this property predominately used for timber (as classified under RCW 84.340 and 84.33) or agriculture as classified under RCW 84.340 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)  5 Is this property designated as corrent use (open space, farm and agricultural, or timber) land per RCW 84.347  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.  If any answers are yes, complete as instructed below.  If In NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) Intelligent on a current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must the determine if the land ransferred continues to qualifies or you do not wish to continue the designation or a 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 continue be designation or a 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.  (2) NOTICE OF COMPILANCE (HISTORIC PROPERTY)  NEW OWNER(S): To continue special valuation as historic property, sign aloues and the continue of sale.  (3) NEW OWNER(S): SIGNATURE  Signature  Signature  Signature  Print name  Print name  Print name  WAC number (section/subsection)  Yes No  Type of document  Date of Joseph (Joseph (Joseph (Joseph	Was the seller receive under RCW 84.36, 8	ving a property tax exemption or deferral 4.37, or 84.38 (nonprofit org., senior	Yes	No				
Second   S	Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW				, , , , , , , , , , , , , , , , , , , ,			
Type of document and agricultural, or timber) land per RCW 84.34?  Yes No It shis property perceiving 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 a storest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must the 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.  This land: does does not qualify for signing assessor signature Date  (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below, you may contact your local county assessor for more information.  Total excise tax: state  Less than \$525,000.01 at 1.12%  From \$525,000.01 to \$1,525,000 at 2.75%  From \$1,525,000.11 to \$3,025,000 at 2.75%  From \$1,525,000.11 to \$3,025,000 at 3.75%  Agricultural and timberland at 1.28%  From \$51,525,000.01 to \$1,525,000 at 3.75%  Agricultural and timberland at 1.28%  Agricultural and timberland	complete the predom	inate use calculator (see instructions)	Yes	No				
Is this property classine disclusive to de logical pack, fairly and agricultural, or timber) land per RCW 84.34?  Is this property per RCW 84.26?  Yes No		·	Yes	No	Type of document			
Formal property   Per RCW 84.26?   Yes   No			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 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 of grantor or agent  Name (print)  Exemption claimed (deduct)  Exambles elling price  Excise tax: state  Less than \$525,000.01 at 1.2%  From \$51,525,000.01 to \$1,525,000 at 1.28%  From \$1,525,000.01 to \$1,525,000 at 1.28%  From \$1,525,000.01 to \$3,025,000 at 2.75%  Above \$3,025,000 at 2.75%  Above \$3,025,000 at 2.75%  Above \$3,025,000 at 2.75%  Apricultural and timberland at 1.28%  Prior \$1,525,000.01 to \$3,025,000 at 2.75%  Apricultural and timberland at 1.28%  *Delinquent interest: state  Local  *Delinquent penalty  Subtotal  Affidavit processing fee  *State technology fee  Affidavit processing fee  Affidavit processing fee  Total due  A MINIMUM OF \$10.00 Is DUE IN FEE(S) AND/OR TAX  *SEE INST			V	N1 -	Gross selling	price		
(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 the determine if the land transferred continues to 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 of grantor or agent  Name (print)  Name (print)  Taxable selling price  Excise tax: state  Less than \$525,000.01 at 1.1%  From \$525,000.01 to \$1,525,000 at 1.28%  From \$1,525,000.01 to \$3,025,000 at 2.75%  Above \$3,025,000 at 2.75%  Above \$3,025,000 at 2.75%  Apricultural and timberland at 1.28%  From \$1,525,000.01 to \$3,025,000 at 2.75%  Apricultural and timberland at 1.28%  From \$1,525,000.01 to \$3,025,000 at 2.75%  Above \$3,025,000 at 2.75%  Apricultural and timberland at 1.28%  Prior \$1,525,000.01 to \$3,025,000 at 2.75%  Apricultural and timberland at 1.28%  *Delinquent interest: state  Local  *Delinquent penalty  Subtotal  Affidavit processing fee  *State technology fee  Affidavit processing fee  AMINIMUM OF \$10.00 Is DUE IN FEE(S) AND/OR TAX  *SEE INSTRUCTIONS  8 I CERTIFY UNDE			res	NO	*Personal property (ded	duct)		
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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 84.34.140.8). Prior to signing (3) below, you may contact your local county assessor for more information.  Deputy assessor signature  Date  Date  Date  Date  Date  Date  Date  Agricultural and timberland at 1.28%  Total excise tax: state  Local  *Delinquent interest: state  Local  *Delinquent penalty  Subtotal  Subtotal  Subtotal  Subtotal  Signature  Signature  Signature  Signature  From \$1,525,000.01 to \$1,525,000 at 2.75%  From \$1,525,000.01 to \$3,025,000 at 3.%  Agricultural and timberland at 1.28%  Total excise tax: state  Local  *Delinquent interest: state  Local  *Delinquent penalty  Subtotal  Subtotal  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  Name (print)  Name (print)	NEW OWNER(S): To	continue the current designation as forest	land		Taxable selling	price		
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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  Signature  From \$1,525,000.01 to \$3,025,000 at 2.75%  Above \$3,025,000 at 3%  Agricultural and timberland at 1.28%  Total excise tax: state  Local  *Delinquent interest: state  Local  *Delinquent penalty  Subtotal  Subtotal  Subtotal  Affidavit processing fee  Affidavit processing fee  Signature  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  Name (print)  Name (print)	determine if the land	d transferred continues to qualify and will	indicat	e	Less than \$525,000.01 at	1.1%		
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information.  Agricultural and timberland at 1.28%  This land: does does not qualify for Total excise tax: state continuance.  Local  *Deputy assessor signature Date *Delinquent interest: state Local  [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 Affidavit processing fee  [3] NEW OWNER(S) SIGNATURE A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX  Print name Print name SEE INSTRUCTIONS  8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT  Signature of grantor or agent Signature of grantee or agent Name (print)					Above \$3,025,000 at 3%			
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  Signature  Frint name  Signature  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  Name (print)  Name (print)	information.	a may contact your local county assessor i	101 11101		Agricultural and timberland at 1	.28%		
Deputy assessor signature  Date  *Delinquent interest: state  Local  *Delinquent interest: state  Local  *Delinquent interest: state  Local  *Delinquent interest: state  Local  *Delinquent penalty  *Subtotal  *State technology fee  *Affidavit processing fee  *Affidavit processing fee  *A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX  *SEE INSTRUCTIONS  *Signature of granter or agent	This land:	does does not qualify for			Total excise tax:	state		
Local	continuance.				I	Local		
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or transferor at the time of sale.  (3) NEW OWNER(S) SIGNATURE  Signature  Signature  Print name  Print name  *SEE INSTRUCTIONS  Signature of grantor or agent	(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.			Subtotal				
Signature  Signature  Total due  A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX  Print name  *SEE INSTRUCTIONS  8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT  Signature of grantor or agent Signature of grantee or agent  Name (print)  Name (print)				*State technology fee				
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Name (print) Name (print)								
Date & city of signing Date & city of signing	Name (print)							
	Date & city of signing			Date & city of signing				

r 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.

REV 84 0001a (03/12/24) THIS SPACE TREASURER'S USE ONLY **TAXYPAYER** 

### **Instructions**

**Note:** To report a transfer of a controlling interest in real property, please use the Real Estate Excise Tax Affidavit Controlling Interest Transfer Return, Revenue Form No. 84-0001B. This form is available online at dor.wa.gov/REET. This affidavit must be fully and accurately completed. If it is not, the county has the authority to reject the affidavit. See WAC 458-61A-303(6)

#### Section 1:

If the sale involves property in more than one location code, use the Multiple Location Real Estate Excise Tax Affidavit. If the sale is less than 100%, check the box "Check if partial sale" and fill in the percentage sold. Enter the name(s) of seller/grantor exactly as listed on the legal conveyance document including the method of holding title. Attach additional page if necessary to fully list all grantors.

#### Section 2:

Enter the name(s) of buyer/grantee exactly as listed on the legal conveyance document including the method of holding title. List the percentage acquired after each name. Attach additional page if necessary to fully list all grantees.

#### Section 3:

- Enter the name and address where you would like all future property tax information sent.
- Enter the tax parcel number and current assessed value for real and personal property being conveyed in this county. Check the box to indicate personal property.

#### Section 4:

- Enter the street address of the property.
- Enter the county if in unincorporated area. Enter city name if located within a municipality.
- Enter the legal description of the property. Attach an additional page if necessary.

#### Section 5:

Enter the appropriate land use code for the property. Please list all codes that apply on the lines provided in section 5. See WAC 458-53-030(5) for a complete list.

- 9 Land with mobile home
- 10 Land with new building
- 11 Household, single family units
- 12 Multiple family residence (2-4 Units)
- 13 Multiple family residence (5+ Units)
- 14 Residential condominiums 15 Mobile home parks or courts 16 Hotels/motels
- 17 Institutional Lodging (convalescent homes, nursing homes, etc.)
- 18 All other residential not coded
- 19 Vacation and cabin
- 21 Food and kindred products 22
- Textile mill products
- 23 Apparel and other finished products made from fabrics, leather, and similar materials 24 Lumber and wood products (except furniture)
- 25 Furniture and fixtures

- 26 Paper and allied products
- 27 Printing and publishing
- 28 Chemicals
- 29 Petroleum refining and related industries
- 30 Rubber and miscellaneous plastic products
- 31 Leather and leather products 32 Stone, clay and glass products 33 Primary metal industries
- 34 Fabricated metal products
- 35 Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing
- 39 Miscellaneous manufacturing 50 Condominiums-other than residential
- 53 Retail Trade general merchandise 54 - Retail Trade - food
- 58 Retail trade eating & drinking (restaurants, bars)
- 59 Tenant occupied, commercial properties

- 64 Repair services
- 65 Professional services (medical, dental, etc.)
- 71 Cultural activities/nature exhibitions
- 74 Recreational activities (golf courses, etc.)
- 75 Resorts and group camps
- 80 Water or mineral right
- 81 Agriculture (not in current use)
- 83 Agriculture current use
- RCW 84.34
- 86 Cannabis grow operations
- 87 Sale of Standing Timber
- 88 Forest land designated
- RCW 84.33
- 91 Undeveloped Land (land only)
- 94 Open space land RCW 84.34
- 95 Timberland classified
- RCW 84.34
- 96 Improvements on leased land
- Check yes if the seller was receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit organization, senior citizen, or disabled person, homeowner with limited income).
- Check yes if the land is primarily used for timber as defined by RCW 84.34 and 84.33 or agriculture as defined by RCW 84.34.020 AND the county assessor has signed that the land does qualify for continuance in the Notice of Continuance in Section 6. See ETA 3215 for additional information. If the sale involves multiple parcels in which one or more parcel(s) is classified as above and one or more parcel(s) is **not** included in these classifications, you must complete the predominate use worksheet which can be found at dor.wa.gov/REET.

#### Section 6:

Indicate whether the property is designated as forest land per chapter 84.33 RCW, classified as current use (open space, farm, agricultural, or timber) per chapter 84.34 RCW, or receiving special valuation as historic property per chapter 84.26 RCW.

### Section 7:

- List personal property included in the selling price of the real property. For example, include tangible (furniture, equipment, etc.) and intangible (goodwill, agreement not to compete, etc.).
- Use Tax is due on personal property purchased without payment of the sales tax. Report use tax on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at dor.wa.gov.
- If you are claiming a tax exemption, cite the specific Washington Administrative Code (WAC) number, section and subsection and provide a brief explanation. Most tax exemptions require specific documentation. Refer to the appropriate WAC to determine documentation requirements. WAC 458-61A is available online at dor.wa.gov/REET.
- Enter the type of document (quit claim deed, statutory warranty deed, etc.), and date of document (MM/DD/YYYY).
- Enter the selling price of the property.
- Selling price: For tax purposes, the selling price is the true and fair value of the property conveyed. When property is conveyed in an arm's length transaction between unrelated persons for valuable consideration, there is a presumption that the selling price is equal to the total consideration paid or contracted to be paid, including any indebtedness. Refer to RCW 82.45.030 for more information about selling price.
- Deduct the amount of personal property included in the selling price.
- Deduct the amount of tax exemption claimed per WAC 458-61A.

### **Instructions Continued**

#### Calculate the state excise tax:

The state portion of excise tax is calculated using a graduated tax rate structure. The amount of tax increases as the amount of the transaction increases. Each portion of the sales amount is taxed at a different rate.

Exception: Property designated as farm and agriculture or timberland is taxed at 1.28% per 83.34 RCW.

- 1. Enter the sale amount that falls within the specific threshold in column A.
- 2. Multiply the amount in column A by the state rate in column B. Enter the results in column C.
- 3. Enter the amount in column C on the appropriate threshold line on page 1 of the affidavit.

**Example:** This is how the state REET tax would be calculated on a sale totaling \$1,600,000:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Tax
0 to \$525,000	525,000	1.1%	5,775
525,000.01 – 1,525,000	1,000,000	1.28%	12,800
1,525,000.01 to 3,025,000	75,000	2.75%	2,062.50
3,025,000.01 and above	0	3.0%	0
Totals	\$1,600,000		\$20,637.50

#### Calculate the state excise tax due using this chart:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Tax
0 to \$525,000		1.1%	
525,000.01 – 1,525,000		1.28%	
1,525,000.01 to 3,025,000		2.75%	
3,025,000.01 and above		3.0%	
Totals			

Enter the total state tax due on the Excise Tax: State line.

- Enter the local tax due due. This rate is based on the location in which the property is located. A list of local rates can be found at dor.wa.gov/REET.
- Due Date, interest and penalties: Tax is due at the time of sale/transfer. If tax is not paid within one month of the date of sale/transfer, interest and penalties will apply. The interest rate is variable and determined per RCW 82.32.050. Delinquent penalties are 5% one month after the due date; 10% two months after the due date; and 20% three months after the due date. (RCW 82.45.100)
- State technology fee: A \$5.00 Electronic Technology Fee is due on all transactions. (82.45.180)
- Affidavit processing fee: A minimum of \$5.00 shall be collected in the form of tax and processing fee. A processing fee is due on all transactions where no tax is due and on all taxable transactions where the tax due is less than \$5.00. (RCW 82.45.180)

#### Section 8:

- Both grantor (seller) and grantee (buyer), or the agent of each, must sign this form, certifying that all the information provided is correct. Note: Original signatures required on the "County Treasurer" copy. Signatures may be required on the "Assessors" copy. Check with your county.
- Real Estate Excise Tax is a specific lien on the property. The filing of the affidavit may result in a lien on the parcel(s) involved in the transfer if the proper tax is not paid at the time of transfer. RCW 82.45.070

### Audit:

All transactions are subject to audit by the Department of Revenue. An audit will confirm the proper amount of tax was paid and that any claim for exemption is valid. Failure to provide documentation as requested may result in the denial of any exemptions claimed and the assessment of additional tax with applicable interest and penalties. WAC 458-61A-301(9)

Note: In the event of an audit, it is the taxpayer's 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)

#### Ruling requests:

You may request a ruling on the taxability of the property transfer. Go to our website at dor.wa.gov/rulings or fax your reguest to 360-705-6655.

#### Where to send completed forms:

Completed forms must be submitted to the County Treasurer's or Recorder's Office where the property is located.

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.