

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

Only for sales in a single location code on or after January 1, 2023.

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

Mailing address

City/state/zip

Phone (including area code)

3 Send all property tax correspondence to: Same as Buyer/Grantee

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).

2 Buyer/Grantee

Name

Mailing address

City/state/zip

Phone (including area code)

List all real and personal property tax parcel account numbers Personal property? Assessed value(s)

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 (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

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of grantor or agent

Name (print)

Date & city of signing

Signature of grantee or agent

Name (print)

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)).

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Personal property?

Assessed value(s)

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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 | 26 - Paper and allied products | 64 - Repair services |
| 10 - Land with new building | 27 - Printing and publishing | 65 - Professional services (medical, dental, etc.) |
| 11 - Household, single family units | 28 - Chemicals | 71 - Cultural activities/nature exhibitions |
| 12 - Multiple family residence (2-4 Units) | 29 - Petroleum refining and related industries | 74 - Recreational activities (golf courses, etc.) |
| 13 - Multiple family residence (5+ Units) | 30 - Rubber and miscellaneous plastic products | 75 - Resorts and group camps |
| 14 - Residential condominiums | 31 - Leather and leather products | 80 - Water or mineral right |
| 15 - Mobile home parks or courts | 32 - Stone, clay and glass products | 81 - Agriculture (not in current use) |
| 16 - Hotels/motels | 33 - Primary metal industries | 83 - Agriculture current use RCW 84.34 |
| 17 - Institutional Lodging (convalescent homes, nursing homes, etc.) | 34 - Fabricated metal products | 86 - Cannabis grow operations |
| 18 - All other residential not coded | 35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing | 87 - Sale of Standing Timber |
| 19 - Vacation and cabin | 39 - Miscellaneous manufacturing | 88 - Forest land designated RCW 84.33 |
| 21 - Food and kindred products | 50 - Condominiums-other than residential | 91 - Undeveloped Land (land only) |
| 22 - Textile mill products | 53 - Retail Trade - general merchandise | 94 - Open space land RCW 84.34 |
| 23 - Apparel and other finished products made from fabrics, leather, and similar materials | 54 - Retail Trade - food | 95 - Timberland classified RCW 84.34 |
| 24 - Lumber and wood products (except furniture) | 58 - Retail trade - eating & drinking (restaurants, bars) | 96 - Improvements on leased land |
| 25 - Furniture and fixtures | 59 - Tenant occupied, commercial properties | |

- 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.

Instructions:

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 request 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.