<table>
<thead>
<tr>
<th>Name</th>
<th>Mailing Address</th>
<th>City/State/Zip</th>
<th>Phone No. (including area code)</th>
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Select Land Use Code(s):

<table>
<thead>
<tr>
<th>Code(s)</th>
<th>Description</th>
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</table>

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?

<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
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</table>

If claiming an exemption, list WAC number and reason for exemption:

<table>
<thead>
<tr>
<th>WAC No. (Section/Subsection)</th>
<th>Reason for exemption</th>
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List all personal property (tangible and intangible) included in selling price.

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<tr>
<th>Item</th>
<th>Description</th>
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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 (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 transferee at the time of sale. (RCW 84.33.140 or RCW 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.

---

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)

NEW OWNER(S): To continue special valuation as historical property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferee at the time of sale.

(3) OWNER(S) SIGNATURE

<table>
<thead>
<tr>
<th>PRINT NAME</th>
<th>Date &amp; city of signing</th>
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I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor’s Agent

<table>
<thead>
<tr>
<th>Name (print)</th>
<th>Date &amp; city of signing</th>
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</table>

Signature of Grantee or Grantee’s Agent

<table>
<thead>
<tr>
<th>Name (print)</th>
<th>Date &amp; city of signing</th>
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Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars ($5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

REV 84 0001a (6/24/19) THIS SPACE - TREASURER’S USE ONLY

COUNTY TREASURER
REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

□ Check box if partial sale, indicate % _____ sold.

List percentage of ownership acquired next to each name.

List all real and personal property tax parcel account numbers – check box if personal property

List assessed value(s)

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

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

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) __________________________

Reason for exemption __________________________

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 transferee at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land does ______ qualify for continuance.

DEPUTY ASSESSOR __________________________

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) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferee at the time of sale.

(3) OWNER(S) SIGNATURE __________________________

PRINT NAME __________________________

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

Signature of Grantor or Grantor’s Agent __________________________

Name (print) __________________________

Date & city of signing: __________________________

Signature of Grantee or Grantee’s Agent __________________________

Name (print) __________________________

Date & city of signing: __________________________

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars ($5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

REV 84 0001a (6/24/19) THIS SPACE - TREASURER’S USE ONLY  COUNTY ASSESSOR
This form is your receipt when stamped by cashier.

This affidavit will not be accepted unless all areas on all pages are fully completed

(See back of last page for instructions)

1. Name
   Mailing Address
   City/State/Zip
   Phone No. (including area code)

2. Name
   Mailing Address
   City/State/Zip
   Phone No. (including area code)

3. Check box if partial sale, indicate % sold.
   List percentage of ownership acquired next to each name.

4. List all real and personal property tax parcel account numbers – check box if personal property
   List assessed value(s)

5. Select Land Use Code(s):
   enter any additional codes: (See back of last page for instructions)

6. Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?
   YES NO

7. Is this property designated as forest land per chapter 84.33 RCW?
   YES NO

8. If claiming an exemption, list WAC number and reason for exemption:
   WAC No. (Section/Subsection)
   Reason for exemption

9. Type of Document
   Date of Document

   Gross Selling Price $
   *Personal Property (deduct) $
   Exemption Claimed (deduct) $
   Taxable Selling Price $
   Excise Tax: State $
   Local $
   *Delinquent Interest: State $
   Local $
   *Delinquent Penalty $
   Subtotal $
   *State Technology Fee 
   *Affidavit Processing Fee $
   Total Due $

   A minimum of $10.00 is due in fee(s) and/or tax
   *See instructions

I certify under penalty of perjury that the foregoing is true and correct.

Signature of Grantor or Grantor’s Agent
Name (print) __________________________ Date & city of signing: __________________________

Signature of Grantee or Grantee’s Agent
Name (print) __________________________ Date & city of signing: __________________________

Perjury: Perjury is a Class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars ($5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).
**REAL ESTATE EXCISE TAX AFFIDAVIT**

**CHAPTER 82.45 RCW – CHAPTER 458-61A WAC**

This form is your receipt when stamped by cashier.

**THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED**

(See back of last page for instructions)

☐ Check box if partial sale, indicate % _____ sold.

List percentage of ownership acquired next to each name.

---

### Seller (Grantor)

<table>
<thead>
<tr>
<th>Name</th>
<th>Mailing Address</th>
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### Buyer (Grantee)

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<thead>
<tr>
<th>Name</th>
<th>Mailing Address</th>
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Send all property tax correspondence to: ☐ Same as Buyer/Grantee

List all real and personal property tax parcel account numbers – check box if personal property

List assessed value(s)

---

Street address of property:

☐ 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 more space is needed, you may attach a separate sheet to each page of the affidavit)

---

Select Land Use Code(s):

Enter any additional codes:

---

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?

YES ☐ NO ☐

---

Is this property designated as forest land per chapter 84.33 RCW?

YES ☐ NO ☐

Is this property classified as current use (open space, farm and agriculture, or timber) land per chapter 84.34?

YES ☐ NO ☐

Is this property receiving special valuation as historical property per chapter 84.26 RCW?

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 transferee at the time of sale. (RCW 84.33.140 or RCW 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 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) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferee at the time of sale.

(3) OWNER(S) SIGNATURE

---

PRINT NAME

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

Signature of

Grantor or Grantor’s Agent

Name (print) ____________________________

Date & city of signing: ____________________

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars ($5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

REV 84 0001a (6/24/19) THIS SPACE - TREASURER’S USE ONLY

TAXPAYER
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 http://dor.wa.gov.

Section 1:
Enter the name(s) of seller/grantor. This is the person(s) conveying interest in the property. If sale is less than 100%, check the box “Check if partial sale” and fill in the percentage sold.

Section 2:
Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property. List the percentage acquired after each name.

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. 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.

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.

  09 - 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 (convenlent homes, nursing homes, etc.)
  18 - All other residential not coded
  19 - Vacation and cabin
  20 - Food and kindred products
  21 - Textile mill products
  22 - Apparel and other finished products made from fabrics, leather, and similar materials
  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
  36 - Miscellaneous manufacturing
  37 - Condominiums-other than residential
  38 - Retail Trade - general merchandise
  39 - Retail Trade - food
  40 - Retail trade - eating & drinking (restaurants, bars)
  41 - Tenant occupied, commercial properties
  42 - Repair services
  43 - Professional services (medical, dental, etc.)
  44 - Cultural activities/nature exhibits
  45 - Recreational activities (golf courses, etc.)
  46 - Resorts and group camps
  47 - Water or mineral right
  48 - Agriculture (not in current use)
  49 - Agriculture current use RCW 84.34
  50 - Marijuana grow operations
  51 - Sale of Standing Timber
  52 - Forest land designated RCW 84.33
  53 - Open space land RCW 84.34
  54 - Undeveloped Land (land only)
  55 - Open space land RCW 84.34
  56 - Timberland classified RCW 84.34
  57 - Improvements on leased land

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. Use Tax may be reported on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at http://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. Chapter 458-61A WAC is available online at http://dor.wa.gov.
• 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 chapter 458-61A WAC.
• 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 that 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.

Audit:
Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. Note: in the event of an audit, it is the taxpayers’ responsibility to provide documentation to support the selling price or any tax 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/affidavits 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.