

REV 84 0001a (3/17/25)

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

Only for sales in a single location code on or after April 1, 2025. 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.

<b>▲</b> Seller/Grantor				∠ Buyer/Grantee			
Name				Name			
Mailing address				Mailing address			
City/state/zip				•			
Phone (including area code)				City/state/zip Phone (including area code)			
<b>3</b> Send all property tax correspondence t	co: Same as Buyer/	/Grante	e	List all real and personal property tax Personal Assessed parcel account numbers property? value(s)			
Name			parcer account numbers	property:	value(3)		
Mailing address							
City/state/zip							
4 Street address of property This property is located in			(for u	unincorporated locations please select yo	ur county)		
		rom and	other	parcel, are part of a boundary line adjustr	• •	being merged.	
Legal description of property (if you need	more space, attach a	a separa	ite sh	eet to each page of the affidavit).			
5				7 List all personal property (tangible and	l intangible) in	cluded in selling	
Enter any additional codes (see back of last page for instructions)				price.			
Was the seller receiving a property tax ex under RCW 84.36, 84.37, or 84.38 (nonpr	emption or deferral ofit org., senior			If claiming an exemption, enter exemption	on code and re	ason for	
citizen or disabled person, homeowner w	ith limited income)?	Yes	No	Exemption No. (sec/sub)			
Is this property predominately used for timb under RCW 84.34 and 84.33) or agriculture (a							
RCW 84.34.020) and will continue in it's curre the transfer involves multiple parcels with diff	ent use? <b>If yes and</b>			Reason for exemption			
complete the predominate use calculator (see		Yes	No				
<b>6</b> Is this property designated as forest la	nd per RCW 84.33?	Yes	No	Time of decument			
Is this property classified as current use (or and agricultural, or timber) land per RCW		Yes	No	Type of document  Date of document			
		163	NU	Gross selling p	orice		
Is this property receiving special valuation as historical property per RCW 84.26? Yes No			No	9.1			
If any answers are yes, complete as instru				Exemption claimed (deduct)			
(1) NOTICE OF CONTINUANCE (FOREST LANCE) NEW OWNER(S): To continue the current				Taxable selling price			
or classification as current use (open space	ce, farm and agricultu	ire, or					
timber) land, <b>you must sign on (3) below</b> determine if the land transferred continu							
by signing below. If the land no longer qu	alifies or you do not	wish to					
continue the designation or classification, compensating or additional taxes will be o			r				
or transferor at the time of sale (RCW 84.	33.140 or 84.34.108)	. Prior t	to				
signing (3) below, you may contact your lo information.	ocal county assessor	for mor	e	Agricultural and timberland at 1.	28%		
This land: does	does not qualify for	r		Total excise tax: s	state		
continuance.					ocal		
Donuty accosor signature	Date		_	*Delinquent interest:	state		
Deputy assessor signature (2) NOTICE OF COMPLIANCE (HISTORIC P					.ocal		
(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.				*Delinquent per	nalty		
				Sub	total	<b>)</b>	
				*State technology	y fee		
(3) NEW OWNER(S)	SIGNATURE			Affidavit processing	g fee		
Signature Signature			Total		•		
Print name	<u> </u>		A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS				
8 I CERTIFY UNDER PENALTY OF PERJUR		ואפ וכ	TRITE				
Signature of grantor or agent	. MAI HIL POREGO	13	· NOE	Signature of grantee or agent			
Name (print)				Name (print)			
Date & city of signing				Date & city of signing			
, , ,			C	, 5			

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)

Only for sales in a single location code on or after April 1, 2025 This affidavit will not be accepted unless all areas on all pages are fully and accurately completed. 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 citizen or disabled person, homeowner with limited income)? Yes exemption. \*See dor.wa.gov/REET for exemption codes\* 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** Exemption No. (sec/sub) 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 Date of document and agricultural, or timber) land per RCW 84.34? Yes Is this property receiving special valuation as historical Gross selling price property per RCW 84.26? No Yes

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 not qualify for does continuance. Deputy assessor signature Date

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)

REV 84 0001a (3/17/25)

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 \*Personal property (deduct)

Exemption claimed (deduct)

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 3%

Agricultural and timberland at 1.28%

Total excise tax: state

Local

\*Delinquent interest: state

\*Delinguent penalty

Subtotal

\*State technology fee

Affidavit processing fee

Total due

**COUNTY ASSESSOR** 

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 \_ 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)).

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

sold.

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1 Seller/Grantor			:	2 Buyer/Grantee		
Name	me		Name			
Mailing address			ı	Mailing address		
City/state/zip				City/state/zip		
Phone (including area code)				Phone (including area code)		
<b>3</b> Send all property tax corresponden	ce to: Same as Buyer/	Grantee	9	List all real and personal property tax Personal Assessed parcel account numbers property? value(s)		
Name						
Mailing address						
City/state/zip						
4 Street address of property This property is located in Check box if any of the listed parcel Legal description of property (if you no		om ano	ther	unincorporated locations please select your county) parcel, are part of a boundary line adjustment or parcels being merged.		
zegar description of property (ii you iii	ecu more space, attach a	зериги	cc 3iii	eet to each page of the amauvity.		
-				<b>-</b>		
5 Enter any additional codes				List all personal property (tangible and intangible) included in selling price.		
(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			No	If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes* Exemption No. (sec/sub) Reason for exemption		
transfer involves multiple parcels with diff complete the predominate use calculator	(see instructions)	Yes	No			
<b>6</b> Is this property designated as fores		Yes	No	Type of document		
Is this property classified as current us and agricultural, or timber) land per R		Yes	No	Date of document		
Is this property receiving special valua property per RCW 84.26?	tion as historical	Yes	No	Gross selling price		
If any answers are yes, complete as in:	structed below.	163	NO	*Personal property (deduct)		
(1) NOTICE OF CONTINUANCE (FORES	T LAND OR CURRENT US			Exemption claimed (deduct)		
NEW OWNER(S): To continue the curre or classification as current use (open s				Taxable selling price		
timber) land, you must sign on (3) bel	ow. The county assessor	must th		Excise tax: state		
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				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%		
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 2.75%		
signing (3) below, you may contact your local county assessor for more				Agricultural and timberland at 1.28%		
information.  This land: does	does not qualify for			Total excise tax: state		
continuance.	does not quality for			Local		
			_	*Delinquent interest: state		
Deputy assessor signature	Date			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.			*Delinquent penalty			
			Subtotal			
			*State technology fee			
(3) NEW OWNER	R(S) SIGNATURE			Affidavit processing fee		
Signature Signature		Total due 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 PER.		ING IS T	RUE			
Signature of grantor or agent			Signature of grantee or agent			
Name (print)			Name (print)			
Date & city of signing	folony which is nunishah	lo by co	nfine	Date & city of signing		

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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	1 Seller/Grantor			2 Buyer/Grantee			
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Enter any additional codes  (See back of last page for instructions)  Was the seller receiving a property tax evemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org, sentor citizen or disabled person, homeowner with limited income)? Is this property predominately used for imber (ac classified under RCW 84.34 and 83.30) reginalized as fastisfied under RCW 84.34 and 83.30) reginalized as forest land per RCW 84.34? Yes No Set Institution of Section 1.00 (Section 1.00 (Se				_			
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 (nearporfic org., senior citizen or disabled person, homeowner with limited income)? In the property designated as forest land per RCW 84.34 and 84.39 or agriculture (as disastified under RCW 84.34 and 84.39) or agriculture (as disastified under RCW 84.34 and 84.39) or agriculture (as disastified under RCW 84.34 and 84.39) or agriculture (as disastified under RCW 84.34 and 84.39) or agriculture (as disastified under RCW 84.34 and 84.39) or agriculture (as disastified under RCW 84.34 and 84.39) or agriculture (as disastified under RCW 84.34 and 84.39) or agriculture (as disastified under RCW 84.34 and 84.39) or agriculture (as disastified under RCW 84.34 and 84.39) or agriculture, or the selection of the property designated as current use (open space, farm and agriculture, or timber) land, you must sign on 30 below. The current use (open space, farm and agriculture, or timber) land, you must sign on 30 below. The county assessor must the determine if the land transferred continues to qualify and will indicate by signing below. If he land to 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, 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): Gonotinue special valuation as historic property, sign of transferor at the time of sale.  (3) NEW OWNER(S): Gonotinue special valuation as historic property, sign of transferor at the time of sale.  (3) NEW OWNER(S): Gonotinue special valuation as historic property, sign or transferor at the time of sale.  (3) NEW OWNER(S): Gonotinue special valuation as his	5						
Was the seller receiving a property tax exemption or deferral under RCW 94.36 84.37 or 94 M38 (nenporth or 1g, senior citizen or disabled person, homeowner with limited income)? Is this property predominately used for timber (as classified under RCW 94.34 and 98.33) or agriculture (as classified under RCW 94.34 and 98.33) or agriculture (as classified under RCW 94.34 and 98.33) or agriculture (as classified under RCW 94.34 and 98.33) or agriculture (as classified under RCW 94.34 and 98.33) or agriculture (as classified under RCW 94.34.33) or somplete the predominate use clacialor (see instructions) ocomplete the predominate use classified as current use (open space, farm and agricultural, or timber) land per RCW 94.34? Yes No Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 94.36? Yes No Is this property per RCW 94.26? Yes No Is this property per RCW 94.26? Yes No Is this property per RCW 94.26; CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land crassification 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 qualifix and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the clarent designation or classification is 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 94.33.140 or 84.34.108), Prior to signing (3) below, you may contact your local county assessor for more information.  Date  (2) NOTICE OF COMPILANCE (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.  Date  (2) NOTICE OF COMPILANCE (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	Enter any additional codes			price.			
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 84.340) and will continue in it's current use? If yes and the transfer involves multiple parcels with different dassifications, complete the predominate use calculator (see instructions)  Is this property designated as forest land per RCW 84.33? Is this property designated as forest land per RCW 84.34? Is this property designated as forest land per RCW 84.34? Is this property designated as forest land per RCW 84.34? Is this property designated as forest land per RCW 84.34? Is this property designated as forest land per RCW 84.34? Is this property designated as forest land per RCW 84.34? Is this property designated as forest land per RCW 84.36? If any answers are yes, complete as instructed below.  If any answers are yes, complete as instructed bel	,						
st this property per cominate yuse continued in come? It is this property designated as forest land per RCW 84.33?  Is this property designated as forest land per RCW 84.33?  Is this property designated as forest land per RCW 84.33?  Is this property designated as forest land per RCW 84.33?  Is this property designated as forest land per RCW 84.33?  Is this property designated as forest land per RCW 84.33?  Is this property designated as current use (open space, farm and agricultural, or timber) land per RCW 84.26?  Is this 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 (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 assification, 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 843.31) and (a) each of countinue the designation or assification, 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 along the property and the pr		ıl		If claiming an exemption, enter exemption code and reason for			
RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.342) and will continue in it is current use? If yes and the transfer involves multiple parcels with different classifications, 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?  Is this property classified as current use (open space, farm and agricultural, or timber) 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 classified as current use (open space, farm and agriculture, or timber) land per RCW 84.36?  Yes No  Is this property classified as current use (open space, farm and agriculture, or timber) land per RCW 84.36?  Yes No  Is this property classified as current use (open space, farm and agriculture, or timber) land per RCW 84.36?  Yes No  Is this property classified as current use (open space, farm and agriculture, or timber) land per RCW 84.36?  Yes No  Is this property classified as current use (open space, farm and agriculture, or the per Version land to the current designation as historical property per RCW 84.36?  Yes No  Is this property classified as current use (open space, farm and agriculture, or the per Version land to the per Version land		)? Yes	s No				
Ra34.020) and will continue in it's current use? If yes and the transfer involves multiple parces with different classifications, complete the predominate use calculator (see instructions). Yes No  5 Is this property designated as forest land per RCW 84.33? Yes No Is this property designated as forest land per RCW 84.34? No Is this property receiving special valuation as historical property per RCW 84.26? Is this property receiving special valuation as historical property per RCW 84.26? 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 the determine if the land transferred continue-st 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 84.31.40 or 84.34.140). 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 COMPULANCE (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  Find and Print name  Print name  Print name  Ameliana the forest and the forest and print the print name of sale.  Alminum (print)  Ameliana the forest and print print name of sale.  Alminum (print)  Alminum (print)  Type of document  Type of document  Date of document  Type of docume				, , , ,			
Type of document	84.34.020) and will continue in it's current use? If yes and the			Reason for exemption			
Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?  Is this 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 seignation as forest land or classification, in 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 continuence.  Deputy 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 1.1%  From \$5,25,000.01 to \$1,525,000 at 3.00,000 at 2.75%  From \$5,25,000.01 to \$1,525,000 at 3.00,000 at 2.75%  From \$1,525,000.01 to \$3,025,000 at 3.00,000 at 2.75%  From \$1,525,000.01 to \$1,525,000 at 3.00,000 at 3.00 at 3.00,000 at 3.00 at 3.00,000 at 3.00 at 3.0		Yes	s No				
Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?  Is this 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 seignation as forest land or classification, in 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 continuence.  Deputy 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 1.1%  From \$5,25,000.01 to \$1,525,000 at 3.00,000 at 2.75%  From \$5,25,000.01 to \$1,525,000 at 3.00,000 at 2.75%  From \$1,525,000.01 to \$3,025,000 at 3.00,000 at 2.75%  From \$1,525,000.01 to \$1,525,000 at 3.00,000 at 3.00 at 3.00,000 at 3.00 at 3.00,000 at 3.00 at 3.0	<b>6</b> Is this property designated as forest land per RCW 84.33	? Yes	. No	_			
Is this property receiving special valuation as historical property per RCW 84.26?  Yes No Pate of document  Gross selling price property per RCW 84.26?  Yes No Personal property (deduct)  Fany 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 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 (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 John Continue (HISTORIC PROPERTY)  NEW OWNER(S): To continue special valuation as historic property, sign and the continue special valuation as historic property, sign and the time of sale.  (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)  NEW OWNER(S): To continue special valuation as historic property, sign of 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 granteo or agent  Name (print)  Name (print)  All fide duct)  Exemption claimed (deduct)  Exemption claimed (ded							
Formal property per RCW 84.26?   Yes No		Yes	s N	Date of document			
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 Agricultural and timberland at 1.28%  This land: does does not qualify for Total excise tax: state  (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  Signature  Frint name  Review 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)		Vo	e Ni				
(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 Agricultural and timberland at 1.28%  This land: does does not qualify for Total excise tax: state  (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  Signature  Signature  Signature of grantor or agent  Name (print)  Name (print)  Taxable selling price  Excise tax: state  Exercity transles of the sex is tate  Exercity and specific and specific price of Excise tax: state  Less than \$525,000.01 at 1.1%  From \$5,25,000.01 to \$1,525,000 at 1.28%  From \$1,525,000.01 to \$3,025,000 at 2.75%  Agricultural and timberland at 1.28%  Agricultural and timberland at 1.28%  Agricultural and timberland at 1.28%  *Sex in the continue special valuation as historic property, sign  *Delinquent interest: state  Local  *Delinquent penalty  Subtotal  *State technology fee  Affidavit processing fee  Total due  A MINIMUM OF \$10.00 IS DUE IN FE(S) AND/OR TAX  *SEE INSTRUCTIONS  SIgnature of grantor or agent  Name (print)  Name (print)		16:	5 111	Personal property (deduct)			
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.  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  Fint name  Signature  Signature  Fint name  A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX  *SEE INSTRUCTIONS  Excise tax: state  Less than \$525,000.01 at 1.1%  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 3.%  Agricultural and timberland at 1.28%  Total excise tax: state  Local  *Deputy assessor signature  Date  *Delinquent interest: state  Local  *Delinquent penalty  Subtotal  Subtotal  *State technology fee  Affidavit processing fee  Total due  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)		USE)					
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.    Deputy assessor signature							
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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  Print name  Print name  A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX  *SEE INSTRUCTIONS  Signature of grantor or agent  Name (print)  Name (print)				Agricultural and timberland at 1.28%			
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(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  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  Name (print)  Name (print)	continuance.			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  Signature  Signature  Print name  Print name  *Signature  A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX  *SEE INSTRUCTIONS  *Signature of grantor or agent  Name (print)  Name (print)	Deputy assessor signature Date			*Delinquent interest: state			
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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)	Signature Signature						
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)			A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS				
Signature of grantor or agent Signature of grantee or agent Name (print)	<b>8</b> I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREC	OING I	S TRU	E AND CORRECT			
Name (print) 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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REV 84 0001a (3/17/25) 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 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.

- 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 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.

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