



**Snohomish County**

**Public Works**

3000 Rockefeller Ave., M/S 607  
Everett, WA 98201-4046  
(425) 388-3488  
www.snoco.org

**Dave Somers**  
*County Executive*

If you are required to deed right-of-way prior to issuance of construction permits by Planning and Development Services, please see the forms and instructions attached.

- Deed package checklist
- Instructions for completing deed
- Real estate tax waiver

Please contact Elbert Esparza at [elbert.esparza@snoco.org](mailto:elbert.esparza@snoco.org) or 425-388-3184 to begin the review process.

## Statutory Warranty Deed and Supporting Documents Checklist

### Statutory Warranty Deed:

- Statutory Warranty Deed and all Exhibits should have clear, empty one (1") inch margins, including 3 inches on the top of the first page and printed to fit on 8 ½ x 14" paper (legal size). All fonts should not be smaller than 8;
- Reference No. space must have the PDS Project File Number (PFN) filled in;
- Grantor space must have the name of the individual owner(s) or company, or corporation(s) giving up the subject property for ROW, this should match the vesting on title exactly;
- The first two lines after "The Grantor(s)" must read exactly like the name(s) of the Grantor(s) in the Title Report, example – if it says on the Title Report "Northshore School District No. 417, a Washington School District" then it should be written the exact same way on the Grantor(s) line;
- Grantee space should always read Snohomish County Washington, a political subdivision of the State of Washington;
- Legal Description must have an abbreviated description such as, "Portion of the NE ¼ of Sec. 24, T, 27, R. 05" (Check the title report and there will sometimes be an abbreviated legal description you can use at the end of their title report);
- All Assessor's Tax Parcel ID Numbers should read as example, "Ptn. Of 270524-004-001-00";
- Below the rest of the template paragraph is a large empty blank space, in this area the applicant shall have typed or written the exhibit titles, i.e. See attached Exhibit A and Exhibit B;
- There are another two (2) template paragraphs below this large empty space, the line with "Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ . The date and month is must not be later than the dates on the notary signatures and should be the day the Deed is signed;
- Above each signature line the Company or LLC shall be typed or printed. Below the signature the printed name of the signor and below the printed name should be the title of the person signing (ie: Member or President whatever that person's title is per the signing evidence) shall be typed or printed (all members of an LLC are required to sign, unless signature authority to whomever signs the Deed is provided) **signature authority must be is provided**; Please highlight who has signing authority and highlight where it states who can sign and their title on the evidence of signature authority;
- On the back of the Statutory Warranty Deed are the signature/ notary blocks, the first one is for company and/or corporate officer signature and notarization, the other two (2) are for private individuals;
- If more than one company or corporate officer needs to sign and notarized, additional separate signature company sheets can be provided, and the same for the two individual signature blocks;
- Evidence of signing authority for all signors must be provided by means of corporate by-law, etc.

### Title Report:

- The vesting must read exactly as stated on the face of the Statutory Warranty Deed;
- If there are any Deeds of Trusts or Liens, any encumbrances, any taxes owed, the County cannot accept the property; the applicant must have the encumbrance partially re-conveyed (releasing the conveyance from the

property being recorded) or the taxes paid, a supplemental title report is required to verify clear title exists on the area being deeded;

### **Legal Description and Exhibits:**

- All exhibits, on 8 ½” x 14” paper, are initialed by the applicant(s) in **blue ink(keeping the one (1) inch margin areas clear)**;
- The Legal Description must say “Deed”, and it and the drawing(s) are stamped and signed by a licensed surveyor and the signatures are in **blue ink**;
- All Legal Descriptions and Exhibits, the terms, Dedicated or Dedication will not be used unless it is part of the current legal description of the subject property (prior to the pending Deeding). The terms “To be Deeded” or “Deed” will be used;
- On Exhibit B (map) show the center line and existing half street dimensions of all roads/streets to which deeded ROW will be added;
- On Exhibit B show the parcel number(s) **on, or within the boundary**, of the corresponding parcel(s) which will deed ROW and of the parcels bordering it;
- Call out the dimensions of ROW being deeded, example: “10’ ROW to be Deeded” in front of the corresponding parcel(s);
- Only show Section, Township and Range upon the Map depiction of the area being deeded (i.e. Exhibit B);

### **Real Estate Excise Tax Form:**

- Staff has a fillable PDF version of this which has been partially completed for the customer, this version of the form must be used;
- Section 1 must be completed and exactly match that of the Grantor on the Statutory Warranty Deed;
- Section 3 must be completed to match Section 1;
- The Tax Parcel Number shall begin with Ptn. In front of each tax number, unless the County is acquiring the entire parcel;
- Must have the assessed value for the current year;
- Section 4 needs the actual physical street address of the parcel;
- Section 5 has been completed by County Staff;
- Sections 6 has been completed by County Staff;
- Section 7 has been completed by County Staff;
- 1<sup>st</sup> half of Section 8 has signature of the Grantor’s Agent;
- The printed name of the Grantor’s agent;
- The date and city of signing is completed.

### **Site Plan:**

- ✓ The site plan must be legible;
- ✓ The site plan must be either the site plan approved by PDS or the site plan submitted with construction plans to PDS and approved by PDS.



Snohomish County  
Public Works

Dave Somers  
County Executive

(425) 388-3184  
FAX (425) 388-6449

**COMPLETING THE STATUTORY WARRANTY DEED**

M/s #607  
3000 Rockefeller Avenue  
Everett, WA 98201-4046

Attached is the accepted form required when deeding property to Snohomish County. **No deed submittals can be accepted without an appointment** (all appointments will be in the afternoon). When submitting your deed to the County, it must be accompanied with the following supporting documents:

1. The Completed Statutory Warranty Deed on 8 ½" by 14" (legal size paper) if using the form provided by e-mail;
2. One legible copy, legal or ledger size (11" x 17"), of the approved site plan or approved construction set site plan;
3. One copy of the legal description on 8 ½" by 14" (legal) size paper, not on the Statutory Warranty Deed, of the area to be deeded for public right-of-way, bearing the seal of a registered land surveyor signed in **Blue Ink**. The individual/grantor signing the deed must also initial and date all attachments/exhibits, also in blue ink;
4. One copy on 8 ½" by 14" (legal) size paper of a legible scaled drawing of the area being deeded for public use, with sufficient ties to section lines or recorded plat lines to provide a means to verify legal description;
5. One copy of a certificate of title with attached documents, current to within 90 days of submittal. The title certificate must show in whose name the property is vested and include information concerning all encumbrances on the property.
6. One copy of calculations confirming all dimensions on the scaled drawing of the area to be deed for public Right-of-way.
7. In the event a company, corporation, limited liability, partnership, or a non-profit organization is to be the signatory on the document, evidence of signing authority is required. **ALL MEMBERS OF AN LLC ARE REQUIRED TO SIGN THE DEED**. Unless signing authority for an agent is also provided.
8. Completed and signed Real Estate Tax Form; printed on 8 ½" x 14" (legal) size paper.

Please submit the signed and notarized deed along with the above listed supporting documents to the Department of Public Works, Attention: Elbert Esparza, Land Use Development. Please see the attached checklist for details on completing the Deed and documents. The Department of Public Works will review the information to confirm that:

1. The individual signing the deed is the owner of the property and vested in the property as shown on the certificate of title.
2. The Property being deeded for public use must be free and clear of all encumbrances. If the title report reflects any deeds of trust or liens, the property cannot be accepted by the County. You will be asked to have the encumbrance partially reconveyed. Once the reconveyance has been recorded releasing the encumbrance from the property being deeded, you will be required to provide a supplemental title report to verify that clear title exists on the area being deeded.
3. The legal description accurately describes the area required for public use.

If you have any questions concerning the above requirements; you may contact Elbert Esparza, Associate Land Development Analyst at 425-388-3184 or by email: [elbert.esparza@snoco.org](mailto:elbert.esparza@snoco.org).

After recording return document to:  
Snohomish County Public Works  
TES - M/S 607  
3000 Rockefeller Ave  
Everett WA 98201-4046

## STATUTORY WARRANTY DEED

Reference Number:

Grantor:

Grantee: Snohomish County, a political subdivision of the State of Washington

Abbreviated Legal Description:

Assessor's Tax Parcel ID Number(s):

Add'l on Page \_\_\_\_\_

The Grantor (s) \_\_\_\_\_, for  
and in consideration of the mutual benefits to be derived, does hereby convey and warrant to the  
**Snohomish County, a political subdivision of the State of Washington**, Grantee, fee simple  
title, in and to the following described real estate and any after acquired interest therein, situated  
in Snohomish County, in the State of Washington:

It is understood and agreed that delivery of this deed is hereby tendered and that the terms and obligations hereof shall not become binding upon Snohomish County, a political subdivision of the State of Washington unless and until accepted and approved in writing by the Snohomish County Director of Public Works or County Engineer.

The covenants shall run with the land and bond the Grantor and Grantor's heirs.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

\_\_\_\_\_  
Grantor, Print

\_\_\_\_\_  
Print name and Title

\_\_\_\_\_  
Signature and Title

STATE OF WASHINGTON )  
: §  
COUNTY OF SNOHOMISH )

I certify that I know or have satisfactory evidence that \_\_\_\_\_  
is the person who appeared before me and said person acknowledged that he/she signed this instrument  
and acknowledges, on oath that he/she was authorized to execute the instrument and acknowledged it as  
the \_\_\_\_\_  
of \_\_\_\_\_  
to be the free and voluntary act of such party for the uses and purposes mentioned in the instrument.

DATED \_\_\_\_\_ Notary Signature \_\_\_\_\_  
Print name \_\_\_\_\_  
Notary Public in and for the State of Washington,  
Residing at \_\_\_\_\_  
My commission expires \_\_\_\_\_

STATE OF WASHINGTON )  
: §  
COUNTY OF SNOHOMISH )

I certify that I know or have satisfactory evidence that \_\_\_\_\_  
is the person who appeared before me and said person acknowledged that he/she signed this instrument  
and acknowledged it to be the free and voluntary act of such party for the uses and purposes mentioned in  
the instrument.

DATED \_\_\_\_\_ Notary Signature \_\_\_\_\_  
Print name \_\_\_\_\_  
Notary Public in and for the State of Washington,  
Residing at \_\_\_\_\_  
My commission expires \_\_\_\_\_

STATUTORY WARRANTY DEED FROM	TO COUNTY OF SNOHOMISH COUNTY	Dated _____ 20 _____	FILE FOR RECORD AT REQUEST OF Department of Public Works  SNOHOMISH COUNTY PUBLIC WORKS TRANSPORTATION & ENVIRONMENTAL SERVICES	DOUGLAS W. McCORMICK, P.E. SNOHOMISH COUNTY ENGINEER  Real Property Administrator Check by _____
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**REAL ESTATE EXCISE TAX AFFIDAVIT**  
CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt  
when stamped by cashier.

PLEASE TYPE OR PRINT

**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 of property

If multiple owners, list percentage of ownership next to name.

<b>1</b> SELLER GRANTOR	Name _____	<b>2</b> BUYER GRANTEE	Name _____
	Mailing Address _____		Mailing Address _____
	City/State/Zip _____		City/State/Zip _____
	Phone No. (including area code) _____		Phone No. (including area code) _____
<b>3</b>	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property	
Name _____			List assessed value(s)
Mailing Address _____		<input type="checkbox"/>	_____
City/State/Zip _____		<input type="checkbox"/>	_____
Phone No. (including area code) _____		<input type="checkbox"/>	_____
		<input type="checkbox"/>	_____

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

**5** Select Land Use Code(s): \_\_\_\_\_

enter any additional codes: \_\_\_\_\_

(See back of last page for instructions)

YES NO

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)?

**6** YES NO

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

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

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

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 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 transferor at the time of sale.

**(3) OWNER(S) SIGNATURE**

\_\_\_\_\_  
PRINT NAME

**7** 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 \_\_\_\_\_

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

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

Signature of <b>Grantor or Grantor's Agent</b> _____	Signature of <b>Grantee or Grantee's Agent</b> _____
Name (print) _____	Name (print) _____
Date & city of signing: _____	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.20.021 (1)(C)).

**REAL ESTATE EXCISE TAX AFFIDAVIT**

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CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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(See back of last page for instructions)

Check box if partial sale of property

If multiple owners, list percentage of ownership next to name.

1 SELLER GRANTOR	Name _____	2 BUYER GRANTEE	Name _____
	Mailing Address _____		Mailing Address _____
	City/State/Zip _____		City/State/Zip _____
	Phone No. (including area code) _____		Phone No. (including area code) _____

3	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property	List assessed value(s)	
	Name _____			_____ <input type="checkbox"/>
	Mailing Address _____			_____ <input type="checkbox"/>
	City/State/Zip _____			_____ <input type="checkbox"/>
Phone No. (including area code) _____	_____ <input type="checkbox"/>			

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

**5** Select Land Use Code(s): \_\_\_\_\_

enter any additional codes: \_\_\_\_\_

(See back of last page for instructions)

YES   NO

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)?

<b>6</b>	YES	NO
Is this property designated as forest land per chapter 84.33 RCW?		
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?		
Is this property receiving special valuation as historical property per chapter 84.26 RCW?		
If any answers are yes, complete as instructed below.		
<b>(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)</b>		
NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, <b>you must sign on (3) below.</b> 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 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	
<b>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)</b>		
NEW OWNER(S): To continue special valuation as historic property, <b>sign (3) below.</b> 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 transferor at the time of sale.		
<b>(3) OWNER(S) SIGNATURE</b>		
_____ PRINT NAME		

**7** 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 \_\_\_\_\_

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

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

Signature of Grantor or Grantor's Agent _____	Signature of Grantee or Grantee's Agent _____
Name (print) _____	Name (print) _____
Date & city of signing: _____	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.20.021 (1)(C)).



REAL ESTATE EXCISE TAX AFFIDAVIT CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

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(See back of last page for instructions)

Check box if partial sale of property

If multiple owners, list percentage of ownership next to name.

Form sections 1-3: SELLER GRANTOR and BUYER GRANTEE information, and section 3: tax correspondence and parcel account numbers.

Section 4: Street address of property, location details, and legal description of property.

Section 5: Land Use Code(s), additional codes, and exemption information.

Section 6: Continuation or compliance notices, owner signatures, and assessment date.

Section 7: Personal property included in selling price, exemptions, and fee/tax calculations.

Section 8: Certification statement and signatures of Grantor and Grantee agents.

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	Name _____	<input type="checkbox"/>			_____
	Mailing Address _____	<input type="checkbox"/>			_____
	City/State/Zip _____	<input type="checkbox"/>			_____
	Phone No. (including area code) _____	<input type="checkbox"/>			_____

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Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

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enter any additional codes: \_\_\_\_\_

(See back of last page for instructions)

YES NO

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)?

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\_\_\_\_\_  
DEPUTY ASSESSOR    DATE

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**(3) OWNER(S) SIGNATURE**

\_\_\_\_\_  
PRINT NAME

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WAC No. (Section/Subsection) \_\_\_\_\_

Reason for exemption \_\_\_\_\_

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

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

Signature of Grantor or Grantor's Agent _____	Signature of Grantee or Grantee's Agent _____
Name (print) _____	Name (print) _____
Date & city of signing: _____	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.20.021 (1)(C)).

# 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.

## Section 2:

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property.

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

## 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.

## Where to send completed forms:

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

## 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 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 predetermination of your tax liability. The written opinion will be binding on both you and the Department based on the facts presented ([WAC 458-20-100\(9\)](#)). Send your ruling request to:

Department of Revenue  
Taxpayer Information & Education  
P.O. Box 47478  
Olympia, WA 98504-7478  
FAX (360) 705-6655