



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

Only for sales in a single location code on or after March 1, 2023.  
This affidavit will not be accepted unless all areas on all pages are fully and accurately completed.  
This form is your receipt when stamped by cashier. Please type or print.

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

### 1 Seller/Grantor

Name David T. Chenoweth as Per - \*\*See Exhibit A for Full Names

Mailing address 4327 Forest Ave SE

City/state/zip Mercer Island, WA 98040

Phone (including area code) \_\_\_\_\_

### 2 Buyer/Grantee

Name Grant H. Garcia and Natasha D. Garcia, husband and wife

Mailing address 4327 Forest Ave SE

City/state/zip Mercer Island, WA 98040

Phone (including area code) (206)730-5554

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

Name \_\_\_\_\_

Mailing address \_\_\_\_\_

City/state/zip \_\_\_\_\_

List all real and personal property tax parcel account numbers

936570-0344-00  Personal property? \$ 3,660,000.00 Assessed value(s)

Levy Code: 1031

4 Street address of property 4327 Forest Ave SE, Mercer Island, WA 98040

This property is located in Mercer Island (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).

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF

**PSA Addendum is attached**

**Letter of Testamentary is attached**

5 Land use code 11 - Household, single family units

Enter any additional codes \_\_\_\_\_  
(see back of last page for instructions)

Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)?  Yes  No

Is this property predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)  Yes  No

6 Is this property designated as forest land per RCW 84.33?  Yes  No

Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?  Yes  No

Is this property receiving special valuation as historical property per RCW 84.26?  Yes  No

If any answers are yes, complete as instructed below.

#### (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)

NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale (RCW 84.33.140 or 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land:  does  does not qualify for continuance.

Deputy assessor signature \_\_\_\_\_ Date \_\_\_\_\_

#### (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)

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

#### (3) NEW OWNER(S) SIGNATURE

Signature \_\_\_\_\_ Signature \_\_\_\_\_

Print name \_\_\_\_\_ Print name \_\_\_\_\_

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

If claiming an exemption, list WAC number and reason for exemption.  
WAC number (section/subsection) 458-61A-306(2)(a)

Reason for exemption \_\_\_\_\_ Date of sale, interest and penalties waived for fulfillment of conditions \_\_\_\_\_

Type of document Statutory Warranty Deed

Date of document 05/29/2023

Gross selling price	3,200,000.00
*Personal property (deduct)	0.00
Exemption claimed (deduct)	0.00
Taxable selling price	3,200,000.00
Excise tax: state	
Less than \$525,000.01 at 1.1%	5,775.00
From \$525,000.01 to \$1,525,000 at 1.28%	12,800.00
From \$1,525,000.01 to \$3,025,000 at 2.75%	41,250.00
Above \$3,025,000 at 3%	5,250.00
Agricultural and timberland at 1.28%	
Total excise tax: state	65,075.00
Local	16,000.00
*Delinquent interest: state	0.00
Local	0.00
*Delinquent penalty	0.00
Subtotal	81,075.00
*State technology fee	5.00
Affidavit processing fee	0.00
Total due	81,080.00

**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 David T. Chenoweth

Name (print) David T. Chenoweth

Date & city of signing Bellevue 6-28-23 PTH

Signature of grantee or agent Grant H. Garcia

Name (print) Grant H. Garcia

Date & city of signing Bellevue 6-28-23 PTH

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.

**EXHIBIT "A"**

**Seller/Grantor Full Name:** David T. Chenoweth as Personal Representative of the Estate of Thomas D. Chenoweth and David T. Chenoweth as Successor Trustee of the Chenoweth Credit Trust as established under the Last Will and Testament of Barbara A. Chenoweth

**4327 Forest Ave SE, Mercer Island, WA 98040**

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF MERCER ISLAND, COUNTY OF KING, STATE OF WASHINGTON AND IS DESCRIBED AS FOLLOWS:

THAT PORTION OF TRACT 23 OF HARRY WHITE'S PLAT OF EAST SEATTLE ACRE TRACTS, ACCORDING TO THE PLAT RECORDED IN VOLUME 3 OF PLATS, PAGE 36, RECORDS OF KING COUNTY, WASHINGTON, DESCRIBED AS FOLLOWS:

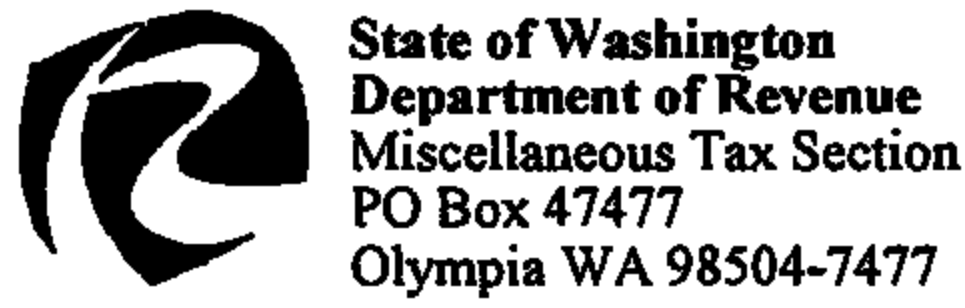
BEGINNING AT THE INTERSECTION OF A LINE 150 FEET NORTH OF AND PARALLEL TO THE SOUTH LINE OF SAID TRACT 23 WITH THE SOUTHWESTERLY LINE OF 80TH AVENUE SOUTHEAST (FORMERLY FOREST AVENUE) AS ESTABLISHED BY KING COUNTY SUPERIOR COURT CAUSE NO. 260678;  
THENCE NORTH 25°44'10" WEST ALONG SAID SOUTHWESTERLY LINE 172.95 FEET TO THE SOUTHERLY LINE OF SOUTHEAST 43RD PLACE AS ESTABLISHED BY SAID SUPERIOR COURT CAUSE NO. 260678;  
THENCE NORTH 83°13'10" WEST ALONG SAID SOUTHERLY LINE 59.62 FEET;  
THENCE SOUTH 09°50'20" EAST 139.70 FEET TO A POINT ON A LINE 175 FEET NORTH OF AND PARALLEL TO THE SOUTH LINE OF SAID TRACT 23;  
THENCE NORTH 89°54'07" WEST ALONG SAID PARALLEL LINE, 161.94 FEET, MORE OR LESS, TO THE GOVERNMENT MEANDER LINE OF LAKE WASHINGTON;  
THENCE SOUTHEASTERLY ALONG SAID MEANDER LINE TO A POINT ON A LINE WHICH IS 150 FEET NORTH OF AND PARALLEL TO THE SOUTH LINE OF SAID TRACT 23;  
THENCE SOUTH 89°54'07" EAST ALONG SAID PARALLEL LINE 264.28 FEET, MORE OR LESS, TO THE POINT OF BEGINNING, IN KING COUNTY, WASHINGTON;

TOGETHER WITH THE SHORELANDS OF THE SECOND CLASS ADJOINING;

EXCEPT THAT PORTION THEREOF AWARDED TO MARVIN E. BURKE, ET UX BY JUDGMENT FILED OCTOBER 1, 1986 AND JULY 22, 1987 UNDER KING COUNTY SUPERIOR COURT CAUSE NO. 81-2-00149-1.

SITUATE IN THE COUNTY OF KING, STATE OF WASHINGTON.

Physical Copy



REAL ESTATE EXCISE TAX SUPPLEMENTAL STATEMENT

(WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A for deeded transfers and Form REV 84 0001B for controlling interest transfers) for claims of tax exemption as provided below.

AUDIT: Information you provide on this form is subject to audit by the Department of Revenue. In the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed.

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)).

The persons signing below do hereby declare under penalty of perjury that the following is true (check appropriate statement):

1. [X] DATE OF SALE: (WAC 458-61A-306(2))

I, (print name) Sara DeWeert certify that the Statutory Warranty Deed (type of instrument), dated 05/29/2023, was delivered to me in escrow by David T. Chenoweth (seller's name). NOTE: Agent named here must sign below and indicate name of firm.

Reasons held in escrow Delay in closing date

Signature: Sara DeWeert Firm Name: Chicago Title

2. GIFTS: (WAC 458-61A-201) The gift of equity is non-taxable; however, any consideration received is not a gift and is taxable. The value exchanged or paid for equity plus the amount of debt equals the taxable amount. One of the boxes below must be checked.

Both Grantor (seller) and Grantee (buyer) must sign below.

Grantor (seller) gifts equity valued at \$ to grantee (buyer).

NOTE: Examples of different transfer types are provided on the back. This is to assist you with correctly completing this form and paying your tax.

"Consideration" means money or anything of value, either tangible (boats, motor homes, etc) or intangible, paid or delivered, or contracted to be paid or delivered, including performance of services, in return for the transfer of real property.

A. Gifts with consideration

- 1. [ ] Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of \$ and has received from the grantee (buyer) \$ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
2. [ ] Grantee (buyer) will make payments on % of total debt of \$ for which grantor (seller) is liable and pay grantor (seller) \$ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.

B. Gifts without consideration

- 1. [ ] There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
2. [ ] Grantor (seller) has made and will continue to make 100% of the payments on the total debt of \$ and has not received any consideration towards equity. No tax is due.
3. [ ] Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ and has not paid grantor (seller) any consideration towards equity. No tax is due.
4. [ ] Grantor (seller) and grantee (buyer) have made and will continue to make payments from joint account on total debt before and after the transfer. Grantee (buyer) has not paid grantor (seller) any consideration towards equity. No tax is due.

Has there been or will there be a refinance of the debt? [ ] YES [ ] NO (If yes, please call 360-704-5905 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

The undersigned acknowledge this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.

Grantor's Signature

Date

Grantee's Signature

Date

Grantor's Name (print)

Grantee's Name (print)

3. [ ] IRS "TAX DEFERRED" EXCHANGE (WAC 458-61A-213)

I, (print name) certify that I am acting as an Exchange Facilitator in transferring real property to pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213. NOTE: Exchange Facilitator must sign below.

Exchange Facilitator's Signature

Date

Exchange Facilitator's Name (print)

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**ADDENDUM / AMENDMENT TO PURCHASE AND SALE AGREEMENT**

The following is part of the Purchase and Sale Agreement dated May 01, 2023 1

between Grant Garcia Natasha Garcia ("Buyer") 2  
Buyer Buyer

and Estate Of Thomas D Chenoweth ("Seller") 3  
Seller Seller

concerning 4327 Forest Avenue SE Mercer Island WA 98040 (the "Property"). 4  
Address City State Zip

IT IS AGREED BETWEEN THE SELLER AND BUYER AS FOLLOWS: 5

The price shall be reduced and the new Purchase Price shall be \$3,200,000.00 (Three million two hundred thousand dollars). 6


The Buyer's \$5,000 credit to Seller shall no longer be given to Seller and this shall be removed from the Purchase and Sale Agreement. 8


In consideration of the concessions Seller has made by agreeing to the terms of this Addendum, Buyers acknowledge they have personally investigated the condition of the Property, including without limitation, the condition of the main residence and the DADU, and that they understand (a) the impact of the Burke Judgement on their use and enjoyment of the jointly owned dock and (b) position of the City of Mercer Island concerning the installation of a boat lift adjacent to that dock, and confirm they are not relying on any representations from the Seller or his agent concerning the the use of the Property. 11


Buyers release the Form 34 Dock Agreement contingency and accept the fact that Seller has no power to require the neighbor to enter into a written agreement to confirm each co-owner's responsibility for sharing the expenses of maintaining and enjoying the jointly owned dock that serves the Property and the Stickney property to the south 19

The sellers are the Estate of Thomas D. Chenoweth and the Chenoweth Credit Trust 23

ALL OTHER TERMS AND CONDITIONS of said Agreement remain unchanged. 31

 05/19/2023  
Buyer's Initials Date

 05/19/2023  
Buyer's Initials Date

 05/20/2023  
Seller's Initials Date

\_\_\_\_\_  
Seller's Initials Date

FILED  
2022 NOV 04  
KING COUNTY  
SUPERIOR COURT CLERK

CASE #: 22-4-07567-5 SEA

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON  
FOR THE COUNTY OF KING

IN RE THOMAS D CHENOWETH  DECEASED	NO: 22-4-07567-5 SEA  LETTERS TESTAMENTARY (LTRTS)
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The last will of the above named decedent was duly exhibited, proven and filed on November 3, 2022. It appears in and by said will that **DAVID T CHENOWETH** is/are named Executor(s) and by order of this court is/are authorized to execute said will according to law.

WITNESS my hand and seal of said Court: November 4, 2022.



BARBARA MINER  
King County Superior Court Clerk

By:  Deputy Clerk  
B. Tembreull

• NOT OFFICIAL WITHOUT SEAL •

**TRUSTEE'S RESIGNATION**

I hereby resign as Trustee of the Barbara A. Chenoweth Credit Trust  
(the "Trust").

Dated as of September 29, 2022

Thomas D. Chenoweth, by David T. Chenoweth  
THOMAS D. CHENOWETH, by  
David T. Chenoweth, his attorney-  
In-fact

**SUCCESSOR TRUSTEE'S CCEPTANCE OF APPOINTMENT**

I hereby except my appointment as the sole successor Trustee of the Barbara A. Chenoweth Credit Trust and agree to act in that capacity effective immediately in accordance with the terms of the April 27, 1995 Last Will and Testament of Barbara A. Chenoweth.

Dated as of September 29, 2022.

David T. Chenoweth  
DAVID T. CHENOWETH