

Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC This form is your receipt when stamped by cashier.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED REGISTERED (Seller) NER (Buyer) REGISTERED NER Street NEW] [W0 Zip Code City State City State Zip Code LOCATION OF MOBILE HOME LEGAL OWNER MOBIL Street Street Zip Code Zip Code City City State State PERSONAL PROPERTY REAL PROPERTY PARCEL or ACCOUNT NO. PARCEL or ACCOUNT NO. _ LIST ASSESSED VALUE(S): \$ _ LIST ASSESSED VALUE(S): \$ ____ REVENUE TAX MAKE YEAR MODEL SIZE SERIAL NO. or I.D. CODE NO. Date of Sale **AFFIDAVIT** Taxable Sale Price....\$ I certify under penalty of perjury under the laws of the State of Excise Tax: State.....\$ Washington that the foregoing is true and correct. Local\$ Signature of Delinquent Interest: State....\$ Seller/Agent _____ Local.....\$ Name (print) ____ Delinquent Penalty\$ Date and Place of Signing: Subtotal\$ State Technology Fee\$ Signature of Affidavit Processing Fee\$ Buyer/Agent ____ Total Due.....\$______ Name (print) If exemption claimed, WAC number & title: Date & Place of Signing: WAC No. (Sec/Sub) WAC Title _ A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. TREASURER'S CERTIFICATE If, in selling (or otherwise transferring ownership of) a mobile home I hereby certify that property taxes due _ which possesses a tax lien, the seller does not inform the buyer (new County on the mobile home described hereon have been paid to and owner) of such a lien, the seller is guilty of deliberate deception as it including the year applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020). County Treasurer or Deputy



Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC This form is your receipt when stamped by cashier.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name Name REGISTERED REGISTERED WNER (Seller) OWNER (Buyer) Street Street NEW] City State Zip Code City State Zip Code Name Name LOCATION OF MOBILE HOME EGAL OWNER Street Street State Zip Code City State Zip Code PERSONAL PROPERTY REAL PROPERTY PARCEL or ACCOUNT NO. PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$ LIST ASSESSED VALUE(S): \$ REVENUE TAX YEAR MODEL SIZE SERIAL NO. or I.D. MAKE CODE NO. Date of Sale **AFFIDAVIT** Taxable Sale Price....\$ I certify under penalty of perjury under the laws of the State of Excise Tax: State\$ Washington that the foregoing is true and correct. Local\$ Signature of Delinquent Interest: State.....\$ Seller/Agent____ Local.....\$ Name (print) Delinquent Penalty\$ Date and Place of Signing: Subtotal\$ State Technology Fee\$ Signature of Affidavit Processing Fee\$ Buyer/Agent___ Total Due....\$ Name (print) If exemption claimed, WAC number & title: Date & Place of Signing: WAC No. (Sec/Sub) WAC Title A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. TREASURER'S CERTIFICATE If, in selling (or otherwise transferring ownership of) a mobile home I hereby certify that property taxes due _ which possesses a tax lien, the seller does not inform the buyer (new County on the mobile home described hereon have been paid to and owner) of such a lien, the seller is guilty of deliberate deception as it including the year _____ applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020). Date County Treasurer or Deputy



Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC This form is your receipt when stamped by cashier.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name Name REGISTERED REGISTERED WNER (Seller) OWNER (Buyer) Street Street NEW] City State Zip Code City State Zip Code Name Name LOCATION OF MOBILE HOME EGAL OWNER Street Street State Zip Code City State Zip Code PERSONAL PROPERTY REAL PROPERTY PARCEL or ACCOUNT NO. PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$ LIST ASSESSED VALUE(S): \$ REVENUE TAX YEAR MODEL SIZE SERIAL NO. or I.D. MAKE CODE NO. Date of Sale **AFFIDAVIT** Taxable Sale Price....\$ I certify under penalty of perjury under the laws of the State of Excise Tax: State\$ Washington that the foregoing is true and correct. Local\$ Signature of Delinquent Interest: State....\$ Seller/Agent_ Local.....\$ Name (print) Delinquent Penalty\$ Date and Place of Signing: Subtotal\$ State Technology Fee\$ Signature of Affidavit Processing Fee\$ Buyer/Agent___ Total Due....\$ Name (print) If exemption claimed, WAC number & title: Date & Place of Signing: WAC No. (Sec/Sub) WAC Title A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. TREASURER'S CERTIFICATE If, in selling (or otherwise transferring ownership of) a mobile home I hereby certify that property taxes due _ which possesses a tax lien, the seller does not inform the buyer (new County on the mobile home described hereon have been paid to and owner) of such a lien, the seller is guilty of deliberate deception as it including the year _____ applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020). Date County Treasurer or Deputy



Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC This form is your receipt when stamped by cashier

	E WHEN TRANSFER		MOBILE HOME (ONLY ONLY	0171 1	710	by cusiner.				
P	LEASE TYPE OR PRIN	Γ									
IN	ICOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED					Name					
D er)	Name										
REGISTERED WNER (Seller											
REGISTERE OWNER (Sell											
IS. ER	Street					Street					
N G											
O R	City		State	Zip Code	NEW REGISTERED OWNER (Buyer)	City	St	ate	Zip Code		
ΉΞ	Name					Name					
ON OF HOME											
LOCATION MOBILE HC											
LOCATIO MOBILE	Street				L OWNER	Street					
)C/					LEGAL						
\mathbf{V}	City		State	Zip Code	LE	City	St	ate	Zip Code		
]						
	PERSONAL PROPERTY PARCEL or ACCOUNT					EAL PROPERTY ARCEL or ACCOU	NT NO.				
	LIST ASSESSED VALU						LUE(S): \$				
	MAKE	MAKE YEAR MODEL				SIZE	SERIAL NO. or I.D.	REVENUE TAX			
		T E I II		MODEL		SIZE	SERGILE IVO. OF I.D.	CO	ODE NO.		
		+									
Date	of Sale						AFFIDAVIT				
Taxable Sale Price\$						I certify under penalty of perjury under the laws of the State of					
Exci	Excise Tax: State\$				Washington that the foregoing is true and correct.						
	Local		\$		Signature of Seller/Agent						
Deli	nquent Interest: St	tate	\$								
	L	Local\$									
Deli	Delinquent Penalty\$					Name (print)					
	Subtotal\$					ate and Place of	Signing:				
	State Technology Fee					Signature of					
	Affidavit Processing Fee\$ Total Due\$					Buyer/Agent					
				_	Name (print)						
	emption claimed, WAC number & title:				Date & Place of Signing:						
	C No. (Sec/Sub) C Title						8 8				
WA	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.										
	A MINIMUM OF	\$10.00 IS DUE	IN FEE(S) AND	OR TAX.							
	TD	EACHDED'S CE	DTIEICATE								
Lhor	TREASURER'S CERTIFICATE eby certify that property taxes due					If, in selling (or otherwise transferring ownership of) a mobile home					
						which possesses a tax lien, the seller does not inform the buyer (new					
	aty on the mobile home described hereon have been paid to and ding the year					owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW					
							A.56.010 (4d), and RCW 9A		ICW (ICW		
1	Data	Comm	y Transurar or D	\ - · · · · · · · · · ·							



Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC This form is your receipt when stamped by cashier.

	E WHEN TRANSFERE LEASE TYPE OR PRINT	RING TITLE TO I	MOBILE HOME	ONLY						
	NCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name					Name				
ED ller					REI yer)					
(Seller)					EW REGISTERED OWNER (Buyer)					
REGISTERED OWNER (Seller	Street					Street				
RE OW]	City State			Zip Code	NEW OWJ	City	te Zip Code			
гт. Ш	Name					Name				
ON OF HOME								_		
10] E H										
LOCATION MOBILE HO	Street					Street				
LOM	City		State	Zip Code	LEGAL	City	Stat	te Zip Code		
	PERSONAL PROPERTY					EAL PROPERTY				
	PARCEL or ACCOUNT N LIST ASSESSED VALUE				PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$					
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
								CODE NO.		
Date	of Sale						A EVELD A VITTE			
Taxa	able Sale Price		\$		Le	AFFIDAVIT I certify under penalty of perjury under the laws of the State of				
Excise Tax: State\$					Washington that the foregoing is true and correct.					
					Signature of					
Deli	nquent Interest: Stat	te	\$		Seller/Agent					
	Loc	cal	\$		Name (print)					
Deli	nquent Penalty		\$		Date and Place of Signing:					
Subt	Subtotal\$					ite and I face of	Signing.			
State Technology Fee\$						matura of				
Affi	davit Processing Fee .		\$		Signature of Buyer/Agent					
Tota	l Due		\$		Name (print)					
If exemption claimed, WAC number & title:						Date & Place of Signing:				
WAC No. (Sec/Sub) WAC Title										
''	A MINIMUM OF \$									
TREASURER'S CERTIFICATE						If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).				
I hereby certify that property taxes due County on the mobile home described hereon have been paid to and										
County on the mobile home described hereon have been paid to and including the year										
1				1				- C 000)		

TAX LIABILITY

RCW 82.45.080 subjects the seller of real estate to the payment of the excise tax, and RCW 82.08.050 and 82.12.020 subjects the buyer or user of personal property to the retail sales or use tax. Therefore, if the transfer is subject to the excise tax, it is the liability of the seller and if the transfer is subject to the retail sales or use tax, it is the liability of the purchaser or user.

DEFINITION OF REAL ESTATE

A used mobile home is defined as real estate for purposes of this tax when the following conditions are met:

- 1. The mobile home was previously taxed by: (a) having been sold at retail and the retail sales tax has been paid (Chapter 82.08 RCW), or (b) having been used, and the use tax has been paid (Chapter 82.12.RCW).
- 2. The mobile home has substantially lost its identity as a mobile unit by virtue of: (a) being fixed in location upon land owed or leased by the owner of the mobile home, (b) being placed on a foundation (posts & blocks), and (c) having fixed pipe connections with sewer, water, and other utilities.

TRANSFER SUBJECT TO EXCISE TAX

The transfer of a used mobile home will be subject to the real estate excise tax (Chapter 82.45 RCW) on the following transactions:

- 1. Transfers between individuals, and there is no requirement that the unit be moved.
- 2. Transfer from individual to dealer (trade-in), and there is no requirement that the unit be moved.
- 3. Transfer from a dealer to individual, and there is no requirement that the unit is to be moved. Dealer may be allowed credit on the excise tax if unit was taken in trade, was not moved, and resale occurred within nine months.

TRANSFER SUBJECT TO THE RETAIL SALES OR USE TAX

The transfer of a new or used mobile home will be subject to the retail sales tax (Chapter 82.08 RCW) or use tax (Chapter 82.12 RCW) on the following transactions:

- 1. Transfers between individuals when as part of the written agreement the unit is required to be moved.
- 2. Transfers of a mobile home upon which neither the retail sales tax, use tax, nor the real estate excise tax has been paid, whether the unit is to be moved or not.
- 3. All transfers from a dealer's sales lot.

CERTIFICATION OF TAXES PAID

The law requires that a copy of the excise tax affidavit and a copy of a treasurer's certificate, stating that the property taxes have been paid, be used as evidence of payment of the taxes. The Department of Licensing is prohibited from transferring or issuing a certificate of ownership until it has verified that:

- 1. The excise tax on the sale, if due, has been paid, or the sales or use tax, if due, has been paid, and
- 2. Any property taxes, whether real or personal, which are due on the mobile home have been paid.

LOCAL REAL ESTATE EXCISE TAX

Cities and/or counties are authorized to adopt by ordinance additional real estate excise tax to be collected and distributed by the county treasurer (Chapter 82.46 RCW).

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. (RCW 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)

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 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 Record's Office where the property is located.

For tax assistance, contact your local County Treasurer/Recorder or visit https://dor.wa.gov or call (360) 534-1503. To request this document in an alternate format, visit https://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.