Revenue
Washington State

## **MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT**

Submit to County Treasurer of the

# Chapter 82.45 RCW

This form is your receipt when stamped by cashier.

	n which property i			Chapter 458-	61A W	/AC	stamped by cashier.		
	E WHEN TRANSFERI EASE TYPE OR PRINT	RING TITLE TO	MOBILE HOME ON	LY					
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	ding the year			« +++ unu			lien, the seller is guilty of delib nd/or Theft as defined in Title		
	-						A.56.010 (4d), and RCW 9A.5		
	Date	Cour	nty Treasurer or Dep	uty					

THIS SPACE - TREASURER'S USE ONLY

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abmit to County Treasurer of the county which property is located. OR USE WHEN TRANSFERRING TITLE TO MOB PLEASE TYPE OR PRINT			-	Chapter 82 Chapter 458			This form is your receipt when stamped by cashier.		
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# Revenue Washington State

## MOBILE HOME Real Estate Excise Tax Affidavit

Submit to County Treasurer of the county Chapter 82.45 RCW in which property is located. Chapter 458-61A WAC FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

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	C Title								
	A MINIMUM OF \$	10.00 IS DUE	E IN FEE(S) AND	/OR TAX.					

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).

County Treasurer or Deputy

TREASURER'S CERTIFICATE

County on the mobile home described hereon have been paid to and

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I hereby certify that property taxes due

including the year

Date

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WAC No. (Sec/Sub) WAC Title

Date

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.

If exemption claimed, WAC number & title:

TREASURER'S CERTIFICATE

I hereby certify that property taxes due \_ County on the mobile home described hereon have been paid to and including the year \_\_\_\_\_

County Treasurer or Deputy

Date & Place of Signing:

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).

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## MOBILE HOME Real Estate Excise Tax Affidavit

 Submit to County Treasurer of the county
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 in which property is located.
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 FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY
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## Chapter 82.45 RCW Chapter 458-61A WAC

This form is your receipt when stamped by cashier.

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### 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.