

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.

Used for sales on or after April 1, 2022

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

	LEASE TYPE OR PRINT						_			
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RCV class	V 84.34.020) and will sifications, complete	l continue in its c the predominate	urrent use? If yuse calculator	yes <u>and</u> the transfer in (see instructions).				Yes No		
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	emption claimed, W.						cond degree is a class C felor			
	C No. (Sec/Sub)						state correctional institution for fine in an amount fixed by the			
WA	C Title						th such confinement and fine			
	A MINIMUM OF S	\$10.00 IS DUE II	N FEE(S) ANI	D/OR TAX.		CW 9A.20.021(
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	eby certify that propo				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					
	nty on the mobile hord iding the year			paid to and	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).					
111010	g uic jeui		·		(R	.CW 9.43.060, F	CW 9A.30.010 (4d), and RC	w 9A.30.020).		
	Date	County	Treasurer or	Deputy						
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	FOR	USE	WHEN	I TRA	ANSFER	RING	TITLE	TO	MO	BILE	HOM	E ONL	Y
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	PLEASE TYPE OR PRINTHIS AFFIDAVIT WILI		TED UNLESS ALI	L AREAS ARE FULLY A	ND ACCU	RATELY COMPL	ETED.			
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HST ER					REG NER					
REGISTERED OWNER (Seller	City		State	Zip code	NEW REGISTERE OWNER (Buyer)	City	Sta	te Zip code		
Ŭ	Phone number					Phone number				
OF ME	Name				3 R	Name				
					OWNER					
LOCATION MOBILE HO	Street				1 1	Street				
LOC	City		State	Zip code	LEGAL	City	Sta	te Zip code		
	PERSONAL PROPERTY					EAL PROPERTY				
	PARCEL or ACCOUNT N LIST ASSESSED VALUE						NT NOALUE(S): \$			
	MAKE	YEAR		MODEL	L.	SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
								CODE NO.		
Is this property predominantly used for timber (as classified under RCW 84.3 RCW 84.34.020) and will continue in its current use? If yes and the transfer classifications, complete the predominate use calculator (see instructions). Date of Sale Taxable Sale Price					involves I c W Si	multiple parce vertify under per ashington that to gnature of		ct.		
Deli	nquent Interest: Stat				N:	ame (print)				
Deli	Loc nquent Penalty				Date and Place of Signing:					
Subt	total		\$		Signature of Buyer/Agent					
	e Technology Fee					Name (print)				
Affidavit Processing Fee\$ Total Due\$					Date & Place of Signing:					
If exemption claimed, WAC number & title: WAC No. (Sec/Sub) WAC Title A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.					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)).					
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					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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TERED (Seller)					NEW REGISTERED OWNER (Buyer)					
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OF ME	Name					Name				
O NO HOM					OWNER					
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	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
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LACI			<u>-</u>		Signature of Seller/Agent_					
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	nquent Penalty				D	ate and Place of	Signing:			
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	davit Processing Fee									
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If ex	emption claimed, WA	AC number & t	itle:				igning:cond degree is a class C felor			
WAC No. (Sec/Sub)							state correctional institution for fine in an amount fixed by the			
	A MINIMUM OF \$. ,	D/OR TAX.	\$1	0,000, or by bot	th such confinement and fine			
TREASURER'S CERTIFICATE I hereby certify that property taxes due						RCW 9A.20.021(1)(c)). 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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FOR	USE	WHEN	TRANSI	FERRING	TITLE	TO MO	DBILE	HOME	ONLY

	LEASE TYPE OR PRINT THIS AFFIDAVIT WILL N	ОТ ВЕ АССЕРТЕ	D UNLESS ALL AR	EAS ARE FULLY AND	ACCURA	TELY COMPLETE).			
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ERED Seller)					rer uyer					
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REGISTERED OWNER (Seller	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	St	ate	Zip code	
	-				NEV O					
	Phone number					Phone number				
- (*)	Name				~	Name				
OF OME					OWNER					
ON					M C					
LOCATION OF MOBILE HOME	Street				7	Street				
	City		State	Zip code	LEGAL	City	St	ate	Zip code	
п 2				1					1	
	PERSONAL PROPERTY PARCEL or ACCOUNT					EAL PROPERTY ARCEL or ACCOUN	IT NO.			
	LIST ASSESSED VALUE	E(S): \$			L	IST ASSESSED VAI	LUE(S): \$			
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RCV class	W 84.34.020) and will sifications, complete	l continue in its the predominate	current use? If ye use calculator (yes <u>and</u> the transfer is see instructions).					Yes No	
Date	e of Sale		Φ.		L	ertify under nen	AFFIDAVIT alty of perjury under the law	s of the Sta	ate of	
	able Sale Priceise Tax: State						ne foregoing is true and corre		01	
Exc			\$ \$_		Si	gnature of				
Deli	nquent Interest: Sta				Se	eller/Agent				
Ben			\$		N	ame (print)				
Deli	nquent Penalty						Signing:			
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	davit Processing Fee.				N	ame (print)				
Tota	ıl Due		\$		D	ate & Place of Si	gning:			
	cemption claimed, WAC No. (Sec/Sub)						ond degree is a class C felo			
	C Title				co	onfinement in a s	tate correctional institution f	or a maxin	num term of	
	A MINIMUM OF S				\$1	0,000, or by bot	fine in an amount fixed by the such confinement and fine			
		ASURER'S CE				CW 9A.20.021(1				
Cou	reby certify that property on the mobile horough the year	me described he	ereon have been	paid to and	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					
	Date	Cour	nty Treasurer or l	Deputy			CW 9A.56.010 (4d), and RO			



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	Name	OT BE MCCELTE	D CIVEESS FREE FRE	ENGTHE FOLLT THE		Name	<u>. </u>			
(Seller					ERF.					
					NEW REGISTERED OWNER (Buyer)	Street				
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	PERSONAL PROPERTY] R	EAL PROPERTY				
	PARCEL or ACCOUNT N	•					NT NO. LUE(S): \$			
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
								CODE NO.		
RCV class	W 84.34.020) and will sifications, complete	l continue in its the predominat	s current use? If the use calculator	yes <u>and</u> the transfer (see instructions).			ture (as classified under s with different AFFIDAVIT	Yes No		
	e of Sale				Ιo	certify under pen	nalty of perjury under the laws	of the State of		
	able Sale Price						he foregoing is true and correct			
Exc	ise Tax: State					gnature of				
Dali	nquent Interest: Sta		·		Se	eller/Agent				
Dell					N	ame (print)				
Deli	nquent Penalty				D	ate and Place of	Signing:			
Sub	total		\$			gnature of				
State Technology Fee\$					Bı	uyer/Agent				
Affidavit Processing Fee\$						Name (print)				
Total Due\$					D	ate & Place of S	igning:			
	cemption claimed, WAC No. (Sec/Sub)						cond degree is a class C felon			
	C Title						state correctional institution for fine in an amount fixed by th			
	A MINIMUM OF S	\$10.00 IS DUE	IN FEE(S) AN	D/OR TAX.	\$1		th such confinement and fine			
	TRE	ASURER'S C	ERTIFICATE					n of) a mobile home		
Cou	reby certify that proper nty on the mobile hor uding the year	ne described h	ereon have been	paid to and	w] ov ap	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).				
	Date	Cou	nty Treasurer or	Deputy	`	,		,		

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.

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).

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

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 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.

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 Washington Relay Service by calling 711.