

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

	PLEASE TYPE OR PRINT THIS AFFIDAVIT WILL NO	OT RE ACCEPTE	DIMIESS ALL ADI	EAS ARE FILLY AND	A CCLID A	TELV COMPLETE	D			
1	Name Name	OT BE ACCEPTE	D UNLESS ALL AKI	EAS ARE PULLT AND	ACCURA	Name	ы.			
٠ <u>-</u>										
RED eller)					NEW REGISTERED OWNER (Buyer)					
STE R (S	Street					Street				
REGI	City	City State Zip code				City	Star	te Zip code		
70	Phone number	Phone number								
F F	Name	Name								
ON OF					OWNER					
LOCATION OF	Street				AL	Street				
LOC/	City		State	Zip code	LEG,	City	Sta	te Zip code		
PERSONAL PROPERTY PARCEL or ACCOUNT NO					REAL PROPERTY PARCEL or ACCOUNT NO.					
	LIST ASSESSED VALUE	E(S): \$			L	IST ASSESSED VA	LUE(S): \$	REVENUE TAX		
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	CODE NO.		
RC' clas Date	W 84.34.020) and will sifications, complete to a sale	continue in it he predominat	s current use? If ye use calculator (res <u>and</u> the transfer i see instructions).	nvolves	multiple parcel	AFFIDAVIT	Yes No		
	able Sale Price						alty of perjury under the laws he foregoing is true and correc			
Exc	ise Tax: State					_	ne foregoing is true and correc			
			\$			gnature of ller/Agent				
Del	inquent Interest: Stat									
			\$				Signing:			
	inquent Penalty				Signature of					
	total e Technology Fee		· · · · · · · · · · · · · · · · · · ·	<u> </u>						
	idavit Processing Fee				Name (print)					
	al Due				D	ate & Place of S	igning:			
If ex	xemption claimed, WA	AC number &	title:	_	Pe	erjury in the sec	cond degree is a class C felon	y which is punishable by		
WAC Title					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					
WAC Title A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.						\$10,000, or by both such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)).				
	TREA	ASURER'S C	ERTIFICATE				herwise transferring ownershi			
I hereby certify that property taxes due					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 I	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.

Used for sales on or after April 1, 2022 FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY PLEASE TYPE OR PRINT THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY AND ACCURATELY COMPLETED. Name Name NEW REGISTERED OWNER (Seller) REGISTERED OWNER (Buyer) Street Street City State Zip code Phone number Phone number Name Name MOBILE HOME OWNER LOCATION OF EGAL Street Street City 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 MODEL MAKE YEAR SIZE SERIAL NO. or I.D. CODE 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 its current use? If yes and the transfer involves multiple parcels with different Yes No classifications, complete the predominate use calculator (see instructions). **AFFIDAVIT** Date of Sale I certify under penalty of perjury under the laws of the State of Taxable Sale Price.....\$ Washington that the foregoing is true and correct. Excise Tax: State\$ Signature of Local\$ Seller/Agent_ Delinquent Interest: State\$ Name (print) Local\$ Date and Place of Signing: ____ Delinquent Penalty\$ Subtotal\$ Signature of Buyer/Agent_____ State Technology Fee\$ Name (print) ____ Affidavit Processing Fee\$ Total Due.....\$____ Date & Place of Signing: If exemption claimed, WAC number & title: **Perjury in the second degree** is a class C felony which is punishable by WAC No. (Sec/Sub) confinement in a state correctional institution for a maximum term of WAC Title 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 A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. RCW 9A.20.021(1)(c)). 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

County Treasurer or Deputy

(RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).

Date



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

P	E WHEN TRANSFERF LEASE TYPE OR PRINT HIS AFFIDAVIT WILL NO				ACCURA	TELY COMPLETE	D.			
	Name					Name				
D (er)					E G					
REGISTERED OWNER (Seller)					NEW REGISTERED OWNER (Buyer)					
	Street					Street				
	City State Zip code					City	Sta	te Zip code		
	Phone number				H E O	Phone number				
	Filone number					r none number				
OF ME	Name] ~	Name				
					AL OWNER					
ON (
AT	Street					Street				
LOCATION MOBILE HC	City		State	Zip code	LEGAL	City	Sta	te Zip code		
	,							1		
	PERSONAL PROPERTY PARCEL or ACCOUNT N				P		NT NO.			
	LIST ASSESSED VALUE	E(S): \$			L	IST ASSESSED VA				
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
RCV class Date	W 84.34.020) and will sifications, complete to of Sale	continue in its he predominate	current use? If	yes <u>and</u> the transfer to (see instructions).	involves	multiple parcel	AFFIDAVIT	Yes No		
	able Sale Price						nalty of perjury under the laws he foregoing is true and corre			
Exci	se Tax: State					gnature of				
- ·										
Deli	nquent Interest: Stat				N	ame (print)				
Deli	nquent Penalty						Signing:			
	otal						organing.			
	e Technology Fee					Signature of Buyer/Agent				
	davit Processing Fee		· ·							
Tota	1 Due		\$			• /				
If ex	emption claimed, WA	AC number & ti	tle:		D	ate & Place of S	igning:			
	C No. (Sec/Sub)						cond degree is a class C felor			
WA	C Title						state correctional institution for fine in an amount fixed by th			
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.						\$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 w ov ar	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

Date



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

PERSONAL PROPERTY

PARCEL or ACCOUNT NO. ____ LIST ASSESSED VALUE(S): \$. 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 US	E WHEN TRANSFERRI	ING TITLE TO MOBILE HOME ONLY					
	LEASE TYPE OR PRINT	OT BE ACCEPTED UNLESS ALL AREAS ARE F	ELILLY AND	A CCLID A	TELV COMBLETED		
	Name	T BE ACCEPTED UNLESS ALL AREAS ARE F	OLLI AND F		Name		
TERED (Seller				NEW REGISTERED OWNER (Buyer)			
ISTE ER (S	Street			REGIS VER (F	Street		
REGIS	City	State	Zip code	VEW REG OWNER	City	State	Zip code
	Phone number				Phone number		
OF ME	Name			OWNER	Name		
ON HO							
∀∏	Street			GAL	Street		
LOC	City	State	Zip code	LE	City	State	Zip code

MAKE YEAR MODEL SIZE SERIAL NO. or I.D. REVENUE TAX CODE NO.

REAL PROPERTY
PARCEL or ACCOUNT NO.

LIST ASSESSED VALUE(S): \$ _

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 its current use? If yes <u>and</u> the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions).

Yes No

Date of Sale	
Taxable Sale Price	\$
Excise Tax: State	\$
Local	\$
Delinquent Interest: State	\$
Local	\$
Delinquent Penalty	
Subtotal	\$
State Technology Fee	\$
Affidavit Processing Fee	\$
Total Due	\$
If exemption claimed, WAC number & titl	le:
WAC No. (Sec/Sub)	
WAC Title	
A MINIMUM OF \$10.00 IS DUE I	

TREASURER'S CERTIFICATE

County Treasurer or Deputy

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

AFFIDAVIT

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

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)).

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).

THIS SPACE - TREASURER'S USE ONLY

I hereby certify that property taxes due ___

including the year

Date



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.

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

	E WHEN TRANSFERF LEASE TYPE OR PRINT	RING TITLE TO	MOBILE HOME	ONLY					
	HIS AFFIDAVIT WILL NO	ОТ ВЕ АССЕРТЕ	D UNLESS ALL AF	EAS ARE FULLY AND	ACCURA	TELY COMPLETE	ED.		
	Name					Name			
(Seller)					NEW REGISTERED OWNER (Buyer)				
	Street					Street			
GIS	G:		G	7. 1		G:	G:	. 7. 1	
REGIS' OWNER	City State Zip code						Sta	te Zip code	
	Phone number					Phone number			
rr. 🗹	Name				2	Name			
ON OF HOME					LEGAL OWNER				
ATION ILE HC									
LOCATI	Street					Street			
LOC, MOB	City		State	Zip code	LEC	City	Sta	te Zip code	
	PERSONAL PROPERTY] R	EAL PROPERTY			
	PARCEL or ACCOUNT N						NT NO LUE(S): \$		
	LIST ASSESSED VALUE(S): \$MAKE YEAR			MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.	
								CODE IVO.	
RCV	is property predomina V 84.34.020) and will diffications, complete t	continue in its	s current use? If	yes and the transfer	34 and 8 involves	34.33) or agricul s multiple parcel		Yes No	
	of Sale				I a	ertify under ner	AFFIDAVIT nalty of perjury under the laws	s of the State of	
	able Sale Price						he foregoing is true and corre		
Exci	se Tax: State				Si	gnature of			
Deli	nquent Interest: Stat				N	ame (print)			
D 11							Signing:		
	nquent Penalty otal					gnature of			
	e Technology Fee								
	davit Processing Fee				Name (print)				
	1 Due				Date & Place of Signing:				
	emption claimed, WA						cond degree is a class C felor		
	C No. (Sec/Sub)						state correctional institution for		
WA	C Title A MINIMUM OF \$				\$1	10,000, or by bo	fine in an amount fixed by the through the such confinement and fine		
	TRE	ASURER'S C	ERTIFICATE			CW 9A.20.021(in of) a mahila hama	
TREASURER'S CERTIFICATE I hereby certify that property taxes due					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 REOUESTS

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.