

MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

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

	County Treasur which property			Chapter 82 Chapter 458-			stamped by cashier.	pt when		
•	1 1 7						Used for sales on or aft	er		
	WHEN TRANSFER ASE TYPE OR PRINT		MOBILE HOME ON	NLY			November 1, 2022			
THIS	S AFFIDAVIT WILL N		D UNLESS ALL AREA	S ARE FULLY AND	ACCURA		ED.			
1	Name					Name				
Seller)					NEW REGISTERED OWNER (Buyer)					
LER (Se	Street				Bu (Bu	Street				
ER					REG					
REGISTERED OWNER (Seller	City		State	Zip code	IEW REGISTERE OWNER (Buyer)	City	Stat	e Zip code		
	Phone number					Phone number				
1	Name]	Name				
OF					NER					
0H HO					OWNER					
LOCATION OF MOBILE HOME	Street					Street				
OB	0:4.		State	Zip code	LEGAL	City	Stat	ze Zip code		
⊢ ∑ Ľ	City		State	Zip code	1	City	Stat	zip code		
	ERSONAL PROPERTY ARCEL or ACCOUNT					EAL PROPERTY ARCEL or ACCOUNT NO				
						IST ASSESSED VALUE(S): \$				
	MAKE	YEAR	Ν	MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
								CODING		
RCW 8	84.34.020) and wi ications, complete	ll continue in its the predominat	s current use? If yes e use calculator (see	and the transfer in the instructions).				Yes No		
			<u></u>		L	pertify under ner	AFFIDAVIT nalty of perjury under the laws	of the State of		
			\$				he foregoing is true and correct			
Excise			\$\$		Si	gnature of				
Delina			\$			eller/Agent				
Dennq			\$ \$		Ν	ame (print)				
Delina			\$		D	ate and Place of	Signing:			
-			\$		Signature of					
State T	Technology Fee		\$							
Affida	vit Processing Fee		\$			· ·				
Total I	Due		\$		D	ate & Place of S	igning:			
	nption claimed, W No. (Sec/Sub)		title:				cond degree is a class C felon state correctional institution fo			
							fine in an amount fixed by the			
I	A MINIMUM OF	\$10.00 IS DUE	IN FEE(S) AND/C	OR TAX.		0,000, or by bo CW 9A.20.021(th such confinement and fine $(1)(c)$.	RCW 9A.72.030 and		
	TRE	EASURER'S C	ERTIFICATE				therwise transferring ownershi			
I hereb	by certify that prop	erty taxes due					tax lien, the seller does not in lien, the seller is guilty of delib			
County		me described h	ereon have been pai		ap	plies to Fraud a	nd/or Theft as defined in Title RCW 9A.56.010 (4d), and RC	9 and 9A RCW		
	Date	Cou	nty Treasurer or De	puty						



MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

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 November 1, 2022

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

FOR			TO MOBILE HOME ON	LY			November 1, 2022	
	PLEASE TYPE OR PRI THIS AFFIDAVIT WIL		TED UNLESS ALL AREAS	ARE FULLY AT	ND ACCI	IRATELY COMPL	ETED	
	Name					Name		
с (г					<u> </u>			
ERED (Seller)					ERI			
	Street				GIST R (Bi	Street		
GIS' ER					NER			
REGISTERED OWNER (Seller	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te Zip code
0	Phone number				Z	Phone number		
					1			
OF ME	Name				R	Name		
N C					OWNER			
E H H					1			
LOCATION MOBILE HO	Street				AL	Street		
LOCATION OF MOBILE HOME	City		State	Zip code	LEGAL	City	Sta	te Zip code
	PERSONAL PROPERTY				 R	EAL PROPERTY		
							NT NO.	
					L		ALUE(S): \$	REVENUE TAX
	MAKE	YEAR	MOD	JEL		SIZE	SERIAL NO. or I.D.	CODE NO.
class	sifications, complete t	the predominate	current use? If yes <u>and</u> use calculator (see ins	structions).	nvolves	s multiple parce	ls with different AFFIDAVIT	Yes No
					I	certify under per	nalty of perjury under the law	s of the State of
							he foregoing is true and corre	
Exci			\$		Si	gnature of		
			\$		Se	eller/Agent		
Deli			\$		N	ame (print)		
D.1:	Loc nquent Penalty		\$		D	ate and Place of	Signing:	
					C:	gnature of		
			\$		N	ame (print)		
	e		\$				Signing:	
If ex	emption claimed, WA	AC number & ti	tle:		D			
	-						cond degree is a class C felor	
WA	C Title						state correctional institution for a fine in an amount fixed by the	
	A MINIMUM OF \$	\$10.00 IS DUE	IN FEE(S) AND/OR T	TAX.	\$1		th such confinement and fine	
	TRE	ASURER'S CE	RTIFICATE					in of a mahila hama
					w	hich possesses a	therwise transferring ownersh a tax lien, the seller does not in	form the buyer (new
	nty on the mobile hor ading the year		reon have been paid to	and	ov ap	wner) of such a pplies to Fraud a	lien, the seller is guilty of deli ind/or Theft as defined in Title RCW 9A.56.010 (4d), and RC	berate deception as it e 9 and 9A RCW
	Date	Coun	ty Treasurer or Deputy	7	(-			· · · · /·



MOBILE HOME Real Estate Excise Tax Affidavit

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 November 1, 2022

PLE	ASE TYPE OR PRINT) MOBILE HOME ON D UNLESS ALL AREAS		ACCURA	TELY COMPLET	November 1, 2022		
	Name]	Name			
RED eller)					ERED (
R (S	Street				NEW REGISTERED OWNER (Buyer)	Street			
물 끤ㅡ	City		State	Zip code	EW RI	City	Sta	te Zip code	
	Phone number				- Z -	Phone number			
	Name				_ _ ~	Name			
ON OF HOME					OWNER				
ATI S	Street					Street			
$\cap \cap \vdash$	City		State	Zip code	LEGAL	City	Sta	te Zip code	
	ERSONAL PROPERTY ARCEL or ACCOUNT N	IO.				EAL PROPERTY ARCEL or ACCOU	JNT NO		
LI	IST ASSESSED VALUE	C(S): \$					ALUE(S): \$		
	MAKE	YEAR	Ν	IODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.	
Date o Taxabl	f Sale le Sale Price Tax: State	-	e use calculator (see \$		W		AFFIDAVIT nalty of perjury under the laws the foregoing is true and correc		
Deling			\$ \$		S	eller/Agent			
	-		\$		Name (print)				
Delinq	uent Penalty		\$		D	ate and Place of	f Signing:		
			\$			gnature of			
			\$						
			\$\$		N	ame (print)			
	nption claimed, WA				D	ate & Place of S	Signing:		
	-		inte.		Р	eriury in the se	econd degree is a class C felor	which is punishable h	
	· /				cc	onfinement in a	state correctional institution for	or a maximum term of	
1	A MINIMUM OF \$	510.00 IS DUE	IN FEE(S) AND/O	R TAX.	\$1	0,000, or by bo	a fine in an amount fixed by th oth such confinement and fine		
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. 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						hich possesses a vner) of such a plies to Fraud a	(1)(c)). otherwise transferring ownersh a tax lien, the seller does not ir lien, the seller is guilty of delil and/or Theft as defined in Title RCW 9A.56.010 (4d), and RC	form the buyer (new berate deception as it 9 and 9A RCW	
	Date	Cou	nty Treasurer or Dep	outy					



MOBILE HOME Real Estate Excise Tax Affidavit

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 November 1, 2022

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY
PLEASE TYPE OR PRINT

Т	HIS AFFIDAVIT WILL N	OT BE ACCEPTE	D UNLESS ALL AR	EAS ARE FULLY AND	ACCURA	TELY COMPLETE	D.	
_	Name				Q	Name		
RED teller)								
REGISTERED WNER (Selle	Street				EW REGISTERE OWNER (Buyer)	Street		
REGIS' OWNER	City		State	Zip code	NEW R OWN	City	Sta	ze Zip code
0	Phone number				Z	Phone number		
OF ME	Name				IER	Name		
0H OH					OWNER			
LOCATION MOBILE HC	Street				GAL	Street		
_	City		State	Zip code	LE	City	Sta	ze Zip code
	PERSONAL PROPERTY PARCEL or ACCOUNT N	NO			P		NT NO	
	LIST ASSESSED VALUE	E(S): \$			Ll	IST ASSESSED VA	LUE(S): \$	
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX 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 <u>and</u> the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions).

Date of Sale		
Taxable Sale	Price	\$
Excise Tax:	State	\$
	Local	\$
Delinquent In	terest: State	\$
	Local	\$
Delinquent Po	enalty	\$
Subtotal		\$
State Technol	logy Fee	\$
Affidavit Pro	cessing Fee	\$
Total Due		\$
-	claimed, WAC number ec/Sub)	

WAC Title

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

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 ______.

Date

County Treasurer or Deputy

AFFIDAVIT

Yes

No

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

Signature of Seller/Agent

Name (print)

Date and Place of Signing:

Signature of

Buyer/Agent___

Name (print)

Date & Place of Signing:

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

COUNTY AUDITOR/ LICENSING AGENT



MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

Chapter 82.45 RCW Chapter 458-61A WAC

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

This form is your receipt when stamped by cashier. Used for Sales on or after November 1, 2022.

R USE WHEN T		RING TITLE TO	O MOBILE HOM	E ONLY						
		OT BE ACCEPTI	ED UNLESS ALL A	REAS ARE FULLY AND	ACCURA	TELY COMPLETI	ED.			
Name	Name					Name				
					L L L L L L L L					
ERED Seller Seller					TER					
					NEW REGISTERED OWNER (Buyer)	Street				
D Z City			State	Zip code	RE	City	S	tate Zip code		
SIDER City			State	Zip code	0 ME	City	0			
Phone nur	nber					Phone number				
] ~ [Name				
					OWNER					
City						Street				
O M O W City			State	Zip code	LEGAL	City	S	tate Zip code		
PERSONAL PARCEL or J						EAL PROPERTY ARCEL or ACCOU	NT NO			
							ALUE(S): \$			
MAKE		YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
Classifications,	-	-		r (see instructions).			AFFIDAVIT			
Taxable Sale Pa	rice		\$				nalty of perjury under the law the foregoing is true and corr			
Excise Tax:	State		\$		Signature of Seller/Agent					
]	Local		\$							
Delinquent Inte						Name (print)				
						Date and Place of Signing:				
-	-				Signature of Buyer/Agent					
	-									
				<u> </u>	Da	ate & Place of S	Signing:			
If exemption cl WAC No. (Sec					Pe	erjury in the se	cond degree is a class C fel	ony which is punishable b		
							state correctional institution			
			E IN FEE(S) AN		\$1	0,000, or by bo	a fine in an amount fixed by the such confinement and fine			
	TRE	ASURER'S C	ERTIFICATE			CW 9A.20.021(
I hereby certify							therwise transferring owners a tax lien, the seller does not			
County on the including the y	nobile ho	me described h	ereon have been	n paid to and	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					(D			CW 94 56 020)		
		Cou	inty Treasurer of	r Denuty	(R			CW 9A.56.020).		

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.