

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 January 1, 2023

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name Name NEW REGISTERED OWNER (Seller) REGISTERED OWNER (Buyer) Street Street Zip code City City State State Zip code Phone number Phone number E HOME LEGAL OWNER LOCATION OF MOBIL Street Street Zip code City State 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 MAKE YEAR MODEL 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)? AFFIDAVIT See ETA 3215 I certify under penalty of perjury under the laws of the State of Date of Sale Washington that the foregoing is true and correct. Taxable Sale Price\$ Signature of Seller/Agent _ Excise Tax: State.....\$ Local.....\$ Name (print) Delinquent Interest: State.....\$ Date and Place of Signing: Local.....\$ Delinquent Penalty\$__ Signature of Subtotal\$ Buyer/Agent ___ State Technology Fee\$ Name (print) Affidavit Processing Fee.....\$ Date & Place of Signing: Total Due.....\$___ If exemption claimed, WAC number & title: WAC No. (Sec/Sub)____ If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new WAC Title owner) of such a lien, the seller is guilty of deliberate deception as it A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. 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). 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



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PLEASE TYPE OR P			ONLY						
Name	NCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name					Name			
Street Street				NEW REGISTERED OWNER (Buyer)					
	Street					Street			
City	City State Zip code				City	te Zip cod			
Phone number	Phone number					Phone number			
Name	Name					Name			
Street City									
Street	Street					Street			
City		State	Zip code	LEGAL	City	Sta	te Zip cod		
PERSONAL PROPERTY PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$					REAL PROPERTY PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$				
MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
See ETA 3215 Yes No Date of Sale			I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct. Signature of						
	xcise Tax: State\$			Seller/Agent_					
				Name (print)					
Delinquent Interest: State\$\$					Date and Place of Signing:				
Delinquent Penalty\$									
Subtotal\$				Signature of Buyer/Agent					
State Technology Fee\$									
Affidavit Processing Fee\$					Date & Place of Signing:				
				D	ate & Place of S	igning:			
-	d, WAC number & t								
WAC Title									
A MINIMUM	OF \$10.00 IS DUE	IN FEE(S) ANI	D/OR TAX.						
	TREASURER'S CE	ERTIFICATE							
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).				
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	LEASE TYPE OR PRINT			<u>-</u>						
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(D)					NEW REGISTERED OWNER (Buyer)					
REGISTERED WNER (Seller)					Mary Hard					
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_ 0	Phone number					Phone number				
	Name	Name				Name				
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N OH										
TIC E.E.	Church				1	C44				
CA' BII	Street				ÀAL	Street				
LOCATION OF MOBILE HOME	City		State	Zip code	LEGAL	City	Sta	te Zip code		
_										
	PERSONAL PROPERTY PARCEL or ACCOUNT N					EAL PROPERTY ARCEL or ACCOU	NT NO.			
	LIST ASSESSED VALUE				L	IST ASSESSED VA	LUE(S): \$			
	MAKE YEAR		MODEL			SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
								CODE NO.		
Is th	is property predomina	antly used for ti	mber (as classified	under RCW						
	84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215 Yes No						AFFIDAVIT			
							nalty of perjury under the laws he foregoing is true and correc			
Tax	Date of Sale					-	ne foregoing is true and correct			
	Excise Tax: State\$					gnature of				
	Local\$					mer/Agent				
Delinquent Interest: State\$					Name (print)					
) Den	Local\$					Date and Place of Signing:				
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Delinquent Penalty\$					Signature of					
	Subtotal\$					Buyer/Agent				
	State Technology Fee					Name (print)				
	Affidavit Processing Fee\$ Total Due\$					Date & Place of Signing:				
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	cemption claimed, WA									
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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.

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 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

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