

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

## F

P	E WHEN TRANSFERI LEASE TYPE OR PRINT HIS AFFIDAVIT WILL N				ACCURA	TELY COMPLETEI	D.		
	HIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY AND Name					Name			
REGISTERED OWNER (Seller)					NEW REGISTERED OWNER (Buyer)				
	Street					Street			
	City State Zip code					City	Sta	te Zip code	
O	Phone number					Phone number  Name			
压田	Name								
ON OF HOME									
ATI( ILE	Street				AL OWNER	Street			
LOC/ MOB	City		State	Zip code	LEGAL	City	Sta	te Zip code	
	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.	
Class Date Taxa	sifications, complete of Saleable Sale Price	the predominate	e use calculator \$		Ιc	ertify under pen	AFFIDAVIT alty of perjury under the laws the foregoing is true and corrections.		
Excı	se Tax: State Local				Signature of Seller/Agent				
Delinquent Interest: State\$					Name (print)				
Dali	Loonquent Penalty	cal				Date and Place of Signing:			
	otal		·		Signature of				
	e Technology Fee				Buyer/Agent				
Affi	davit Processing Fee.		\$		Name (print)				
Tota	l Due		\$		Da	ate & Place of Si	gning:		
If exemption claimed, WAC number & title:  WAC No. (Sec/Sub)  WAC Title					co fiv	infinement in a store years, or by a	ond degree is a class C felor tate correctional institution for fine in an amount fixed by the h such confinement and fine	or a maximum term of e court of not more than	
	A MINIMUM OF	\$10.00 IS DUE	IN FEE(S) AN	D/OR TAX.		CW 9A.20.021(1		(RCW 9A.72.030 and	
TREASURER'S CERTIFICATE  I hereby certify that property taxes due				wl ov ap	i, in selling (or otherwise transferring ownership of) a mobile home hich possesses a tax lien, the seller does not inform the buyer (new wner) of such a lien, the seller is guilty of deliberate deception as it oplies 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	Cour	nty Treasurer or	Deputy					



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LIST ASSESSED VALUE(S): \$

MAKE

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

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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 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.

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).

MODEL

Yes No

REVENUE TAX

\$
\$
\$
\$
\$
\$
\$
\$
\$
\$

YEAR

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

TREASURER'S CERTIFICATE						
I hereby certify that prope	erty taxes due					
County on the mobile home described hereon have been paid to and neluding the year						
Date	County Treasurer or Deputy					

## **AFFIDAVIT**

SERIAL NO. or I.D.

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

Name (print) \_\_\_\_\_\_

Date and Place of Signing: \_\_\_\_\_\_

Signature of Buyer/Agent\_\_\_\_\_

Name (print) \_\_\_\_\_\_

Date & Place of Signing:

LIST ASSESSED VALUE(S): \$

SIZE

Signature of Seller/Agent

**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).



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P	E WHEN TRANSFERF LEASE TYPE OR PRINT HIS AFFIDAVIT WILL NO				ACCURA	TELY COMPLETE	D.			
	Name					Name				
REGISTERED WNER (Seller)					SED et)					
					NEW REGISTERED OWNER (Buyer)					
	Street					Street				
REGIONNE	City State Zip code					City	Sta	te Zip code		
O W	Phone number					Phone number				
	Phone number					r none number				
(u)	Name	Name								
OF										
ION (					OWNER					
AT ILE	Street				1	Street				
LOCATION MOBILE HC	City		State	Zip code	LEGAL	City	Sta	te Zip code		
	,			1		,		1		
	PERSONAL PROPERTY PARCEL or ACCOUNT N					EAL PROPERTY ARCEL or ACCOU	NT NO.			
	LIST ASSESSED VALUE	E(S): \$			L	IST ASSESSED VALUE(S): \$				
	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 use calculator	yes <u>and</u> the transfer to (see instructions).	involves	s multiple parcel	AFFIDAVIT	Yes No		
	able Sale Price					I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.				
Exci	se Tax: State				Signature of					
- ·					Seller/Agent					
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 the			
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.					\$1	\$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				If, w	in selling (or of hich possesses a vner) of such a l	therwise transferring ownersh tax lien, the seller does not in ien, the seller is guilty of delil and/or Theft as defined in Title	nform the buyer (new berate deception as it			

County Treasurer or Deputy

Date



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#### 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 REGISTERED ER (Seller) REGISTERED OWNER (Buyer) Street Street OWNI City State Zip code NEW ] City State Zip code Phone number Phone number Name Name LOCATION OF MOBILE HOME LEGAL OWNER MOBILE Street Street City Zip code State Zip code City State 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) and will continue in its current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions).

Yes

Date of Sale	AFFIDAVIT
Taxable Sale Price\$	I certify under penalty of perjury under the laws of the State of
Excise Tax: State\$	Washington that the foregoing is true and correct.
Local\$	Signature of
Delinquent Interest: State\$	Seller/Agent
Local\$	
Delinquent Penalty\$	
Subtotal\$	Signature of
State Technology Fee\$	
Affidavit Processing Fee\$	Name (print)
Total Due\$	Date & Place of Signing:
If exemption claimed, WAC number & title:	Date & Flace of Signing.
WAC No. (Sec/Sub)	Perjury in the second degree is a class C felony 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

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

Date County Treasurer or Deputy

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

TREASURER'S CERTIFICATE

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

RCW 9A.20.021(1)(c)).

\$10,000, or by both such confinement and fine (RCW 9A.72.030 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

including the year \_



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	LEASE TYPE OK PKINT HIS AFFIDAVIT WILL N	ОТ ВЕ АССЕРТЕ	ED UNLESS ALL ARE	EAS ARE FULLY AND	ACCURA	TELY COMPLETE	D.			
	Name					Name				
(Seller)					NEW REGISTERED OWNER (Buyer)					
	Street					Street				
REGIST OWNER	City State Zip code					City	Sta	te Zip code		
O F	Phone number					Phone number				
ני וז)	Name					Name				
ON OF HOME										
ATIO LE F	Street				L OWNER	Street				
LOCATION MOBILE HC	City		State	Zip code	LEGAL	City	Sta	te Zip code		
	PERSONAL PROPERTY					EAL PROPERTY				
	PARCEL or ACCOUNT N LIST ASSESSED VALUE	· ·			P	ARCEL or ACCOUN	NT NO LUE(S): \$			
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
RCV	is property predomina W 84.34.020) and will sifications, complete t	continue in it	s current use? If y	es and the transfer			ture (as classified under s with different	Yes No		
	e of Sale	-		•	_		AFFIDAVIT			
Tax	able Sale Price		\$				halty of perjury under the laws the foregoing is true and corre			
Exc	ise Tax: State		\$_			_	ne foregoing is true and corre	ct.		
			\$		Signature of Seller/Agent_					
Deli	nquent Interest: Star									
		al		_	Name (print)					
Deli	nquent Penalty		\$	_	Date and Place of Signing:					
	total		·		Signature of					
	e Technology Fee				Buyer/Agent					
	davit Processing Fee.				Name (print)					
	ıl Due				Date & Place of Signing:					
	cemption claimed, WA						cond degree is a class C felor			
							tate correctional institution for			
WAC Title A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.					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)).					
	TRE	ASURER'S C	ERTIFICATE					. 0 1.1.1		
I her							herwise transferring ownersh tax lien, the seller does not in			
I hereby certify that property taxes due					ov ap	vner) of such a li plies to Fraud a	ien, the seller is guilty of deli nd/or Theft as defined in Title RCW 9A.56.010 (4d), and RC	berate deception as it e 9 and 9A RCW		
Dota County Traccurar or Danuty						, , , , , , , , , , , , , , , , , , , ,				

#### 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.