

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 February 1, 2023

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

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	emption claimed, WAC No. (Sec/Sub)				co	nfinement in a s	cond degree is a class C felor state correctional institution for	or a maximum term of			
	C Title						fine in an amount fixed by the				
	A MINIMUM OF \$	10.00 IS DUE	IN FEE(S) ANI	D/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 CE	ERTIFICATE				herwise transferring ownersh tax lien, the seller does not in				
	eby certify that prope				ov	vner) of such a l	ien, the seller is guilty of deli	perate deception as it			
	nty on the mobile hon 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).						
_	Date	Cour	nty Treasurer or	Deputy							



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	PLEASE TYPE OR PRINTHIS AFFIDAVIT WILI		PTED UNLESS ALL AI	REAS ARE FULLY A	ND ACCU	RATELY COMPL	ETED.			
	Name					Name				
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REGISTERED OWNER (Seller)										
	Street					Street				
	City State Zip code					City	Star	te Zip code		
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	PERSONAL PROPERTY					EAL PROPERTY				
	PARCEL or ACCOUNT N LIST ASSESSED VALUE					PARCEL or ACCOUNT NOLIST ASSESSED VALUE(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 84.3 RCW 84.34.020) and will continue in its current use? If yes <u>and</u> the transfer it classifications, complete the predominate use calculator (see instructions). Date of Sale Taxable Sale Price					involves I c W Si _t	multiple parcel ertify under per ashington that t		et.		
Deli	nquent Interest: Stat									
			\$		Name (print) Date and Place of Signing:					
	nquent Penalty otal				Signature of					
State	Technology Fee		\$		Buyer/Agent					
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Tota	l Due		\$		Date & Place of Signing:					
Total Due					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					wł ow ap	nich possesses a vner) of such a l plies to Fraud a	therwise transferring ownership tax lien, the seller does not in lien, the seller is guilty of delit nd/or Theft as defined in Title RCW 9A.56.010 (4d), and RC	ofform the buyer (new berate deception as it 9 and 9A RCW		

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	LEASE TYPE OR PRINT HIS AFFIDAVIT WILL N	ОТ ВЕ АССЕРТЕГ	UNLESS ALL ARI	EAS ARE FULLY AND	ACCURA	TELY COMPLETE	ED.			
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REGISTERED OWNER (Seller)										
	Street					Street				
	City State Zip code					Street	Sta	te Zip code		
	Phone number					Phone number				
· [7]	Name					Name				
OF					OWNER					
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LOCATION OF MOBILE HOME	Street				LEGAL	Street				
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	PERSONAL PROPERTY PARCEL or ACCOUNT N					EAL PROPERTY	NT NO			
	LIST ASSESSED VALUE					PARCEL or ACCOUNT NO				
	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 its	current use? If y	es and the transfer i			ture (as classified under ls with different	Yes No		
	e of Sale				_		AFFIDAVIT			
	able Sale Price						nalty of perjury under the laws he foregoing is true and corre			
Exci	ise Tax: State					gnature of	ne leregeing is true and certe			
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	temption claimed, WAC No. (Sec/Sub)						cond degree is a class C felor			
WA	C Title						state correctional institution for fine in an amount fixed by the			
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	TRE	ASURER'S CE	RTIFICATE			`	* * * * * * * * * * * * * * * * * * * *	in af) a mahila kama		
I hereby certify that property taxes due					w ov ap	f, 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	LEASE TYPE OR PRINT HIS AFFIDAVIT WILL NO				ACCURA	TELY COMPLETI	ED.				
	Name				NEW REGISTERED OWNER (Buyer)	Name					
REGISTERED OWNER (Seller)	Street										
						Street					
	City State Zip code					City	St	tate Zip coo	le		
¯ o	Phone number					Phone number					
OF ME	Name					Name					
ONC											
LOCATION MOBILE HO	Street					Street					
TO WC	City		State	Zip code	LEG	City	St	tate Zip coo	le		
	PERSONAL PROPERTY PARCEL or ACCOUNT N	IO				EAL PROPERTY	NT NO				
	LIST ASSESSED VALUE					PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$					
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.			
RCV class Date	Is this property predominantly used for timber (as classified under RCW 84. RCW 84.34.020) and will continue in its current use? If yes <u>and</u> the transfer classifications, complete the predominate use calculator (see instructions). Date of Sale Taxable Sale Price					multiple parce	ls with different AFFIDAVIT nalty of perjury under the lav		o		
Exci	se Tax: State					_	the foregoing is true and corr	ect.			
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	temption claimed, WAC No. (Sec/Sub)						econd degree is a class C felo				
	C Title						state correctional institution				
	A MINIMUM OF \$	10.00 IS DUE	IN FEE(S) AND/O	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)).						
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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					wl ov ap	hich possesses a vner) of such a plies to Fraud a	therwise transferring owners a tax lien, the seller does not lien, the seller is guilty of del and/or Theft as defined in Tit RCW 9A.56.010 (4d), and RCW 9A.56.010 (4d), and RCW 9A.56.010 (4d).	inform the buyer (new liberate deception as it le 9 and 9A RCW			
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	PERSONAL PROPERTY					EAL PROPERTY				
	PARCEL or ACCOUNT N LIST ASSESSED VALUE					PARCEL or ACCOUNT NO				
								REVENUE TAX		
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	CODE NO.		
-										
Is th	nis property predomina	antly used for t	imber (as classif	ied under RCW 84.3	34 and 8	4.33) or agricul	ture (as classified under			
RC	W 84.34.020) and will	continue in its	current use? If	yes <u>and</u> the transfer i				Yes No		
	sifications, complete t	-					A EDELE A VITE			
	e of Sale				Ι.	antify under non	AFFIDAVIT nalty of perjury under the laws	of the State of		
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Exc	ise Tax: State		\$			gnature of	8 8			
	Local		\$							
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	Loc	al	\$				a: .			
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If ex	xemption claimed, WA	AC number & t	title:							
WA	.C No. (Sec/Sub)						cond degree is a class C felor state correctional institution for			
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	A MINIMUM OF \$	310.00 IS DUE	IN FEE(S) ANI	O/OR TAX.			th such confinement and fine	(RCW 9A.72.030 and		
	TREA	ASURER'S CI	ERTIFICATE			CW 9A.20.021(
I he	reby certify that prope						herwise transferring ownersh tax lien, the seller does not in			
Cou	nty on the mobile hor	ne described he	ereon have been				ien, the seller is guilty of deli			
incl	uding the year		·		ap	plies to Fraud a	nd/or Theft as defined in Title	e 9 and 9A RCW		
			. T		(F	CW 9.45.060, F	RCW 9A.56.010 (4d), and RC	w 9A.36.020).		
1	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.

REV 84 0003e (01/17/23)