

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, 2024.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

	LEASE TYPE OR PRINT THIS AFFIDAVIT WILL N	OT BE ACCEPTED	UNLESS ALL AR	EAS ARE FULLY AND	ACCURA	TELY COMPLETE	D.			
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	reby certify that prope						tax lien, the seller does not in ien, the seller is guilty of delib			
	nty on the mobile hou ading the year			paid to and	ap	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	Count	y Treasurer or	Deputy						



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RCV	V 84.34.020) and will	continue in its	current use? If y	yes and the transfer i			ture (as classified under ls with different	Yes No				
	sifications, complete the	•		`			AFFIDAVIT					
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	able Sale Price				W	ashington that t	the foregoing is true and corre	ct.				
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	nption Title						state correctional institution for					
	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)).							
	TREA	ASURER'S CE	ERTIFICATE					in of a mobile home				
							therwise transferring ownersh a tax lien, the seller does not in					
I hereby certify that property taxes due					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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	able Sale Price					I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.				
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If exemption claimed, list exemption number & title: Exemption No. (Sec/Sub) Exemption Title						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				
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				
	TREA	ASURER'S CE	ERTIFICATE			CW 9A.20.021(
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 ownersh tax lien, the seller does not in lien, the seller is guilty of delil and/or Theft as defined in Title RCW 9A.56.010 (4d), and RC	ofform the buyer (new berate deception as it e 9 and 9A RCW		

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(Seller)						NEW REGISTERED OWNER (Buyer)					
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class Date	W 84.34.020) and will sifications, complete to of Sale	he predominate	e use calculator	(see instructio	ons).			AFFIDAVIT nalty of perjury under the 1	aws of the	Yes No	
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A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. TREASURER'S CERTIFICATE I hereby certify that property taxes due					_	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					

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RCV class	W 84.34.020) and will sifications, complete	l continue in its the predominat	s current use? If y te use calculator (yes <u>and</u> the transfer (see instructions).			ture (as classified under is with different AFFIDAVIT	Yes No	
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	able Sale Price						he foregoing is true and correct		
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If ex	xemption claimed, lis	t exemption nu	ımber & title:						
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	TRE	ASURER'S C	ERTIFICATE			CW 9A.20.021(
I her	reby certify that prope						therwise transferring ownership tax lien, the seller does not in		
Cou	nty on the mobile hor uding the year	ne described h	ereon have been		ov ap	vner) of such a l oplies to Fraud a	iien, the seller is guilty of delil nd/or Theft as defined in Title RCW 9A.56.010 (4d), and RC	perate deception as it 9 and 9A RCW	
	Date	Cou	nty Treasurer or l	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.