

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 Jan. 1, 2020

## FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

	LEASE TYPE OR PRINT HIS AFFIDAVIT WILL		UNLESS ALL AI	REAS ARE FULLY AND	ACCURA	ATELY COMPLETE	D.				
	Name					Name					
RED eller)											
ERE						Stt					
IST ER (	Street					Street					
REGISTERED OWNER (Seller	City	State Zip			NEW REGISTERED OWNER (Buyer)	City		State		Zip co	
O	Phone number					Phone number					
чп	Name					Name					
ON OF HOME											
Ĕш	Street	Street									
LOCAT	City		State	Zip code	LEGAL	City		State		Zip co	
_ ~					J	•					
	PERSONAL PROPERT PARCEL or ACCOUNT				R P	EAL PROPERTY ARCEL or ACCOUN	NT NO.				
							LUE(S): \$				
	MAKE	YEAR	MODEL			SIZE	SERIAL NO. or I.D.				
Date	of Saleble Sale Price	• •			I cert		AFFIDAVIT  of perjury under the law oregoing is true and cor-		e State o	of	
	se Tax: State				Signa	ture of					
Deli	Delinquent Interest: State\$				Name (print)						
	L	ocal	\$		Date and Place of Signing:						
	nquent Penalty				Signature of Buyer/Agent						
	otal				Name (print)						
	Technology Fee lavit Processing Fee										
							ng:				
If ex	Total Due					nement in a state c a fine in an amour	degree is a class C felony orrectional institution for a at fixed by the court of not fine (RCW 9A.72.030 and	maxim more th	um term an \$10,0	of five years 100, or by bot	
	C Title						se transferring ownership			. , . , ,	
	A MINIMUM OF	\$10.00 IS DUE	IN FEE(S) AN	D/OR TAX.			seller does not inform the of deliberate deception as				
		EASURER'S CE			Theft		e 9 and 9A RCW (RCW 9				
Cou	eby certify that prop nty on the mobile holding the year	ome described he	reon have been								
	Date County Treasurer or Deputy										
Ì	Date	Couli	ij i reasurei Ol	Deputy							



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	Name	01 22 110021 12	D CTABBOTIBE THE		]	Name					
C (I											
ERED (Seller)					NEW REGISTERED OWNER (Buyer)						
REGISTERED OWNER (Seller	Street					Street					
	City State Zip code					City		State		Zip code	
	Phone number					Phone number					
OF ME	Name					Name					
ON OF HOME											
LOCATION MOBILE HO	Street				LEGAL OWNER	Street					
LOC, MOB	City	City State				City		State		Zip code	
	PERSONAL PROPERTY					EAL PROPERTY					
	PARCEL or ACCOUNT N LIST ASSESSED VALUE						NT NO LUE(S): \$				
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.				
	WAKE	TEAR		MODEL		SIZE	SERIAL NO. 01 I.D.				
unde diffe	is property predomina or RCW 84.34.020) ar orent classifications, co	nd will continu complete the pr	e in it's current use edominate use calc	e? If yes <u>and</u> the traculator (see instruc	ansfer ir tions).	nvolves multiple		Yes aws of	No `the State of		
	able Sale Price				Wa	shington that th	e foregoing is true and co	orrect.			
	se Tax: State					nature of					
Ene			\$		Sel	ler/Agent					
Deli	nquent Interest: Stat			•	Name (print)						
Local\$					Da	te and Place of S	Signing:				
Deli	nquent Penalty		\$								
Subtotal\$						Signature of					
State Technology Fee\$					Buyer/Agent Name (print)						
	davit Processing Fee.				Na	me (print)					
Tota	l Due		\$		Da	te & Place of Sig	gning:				
If exemption claimed, WAC number & title: 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						
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.						\$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					wh ow app	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					
	Date	Cou	nty Treasurer or D	eputy	9.4	5.060, RCW 9A	56.010 (4d), and RCW	9A.56.	020).		



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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. NEW REGISTERED (Seller) REGISTERED OWNER (Buyer) Street Street OWNER City Zip code City State Zip code State Phone number Phone number Name Name OWNER HOME LOCATION OF Street EGAL State Zip code Zip code City City State PERSONAL PROPERTY REAL PROPERTY PARCEL or ACCOUNT NO. PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$ \_ LIST ASSESSED VALUE(S): \$ \_\_\_ MAKE YEAR MODEL SIZE SERIAL NO. or I.D. Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified Yes No under RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions). **AFFIDAVIT** Date of Sale I certify under penalty of perjury under the laws of the State of Taxable Sale Price .....\$ Washington that the foregoing is true and correct. Excise Tax: State....\$ Signature of Local.....\$ Seller/Agent \_\_\_\_ Delinquent Interest: State.....\$ Name (print) Local.....\$ Date and Place of Signing: Delinquent Penalty .....\$ Subtotal .....\$ Signature of State Technology Fee .....\$ Buyer/Agent \_\_ Affidavit Processing Fee.....\$ Name (print) Total Due.....\$\_\_\_ Date & Place of Signing: If exemption claimed, WAC number & title: WAC No. (Sec/Sub) **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 WAC Title five years, or by a fine in an amount fixed by the court of not more than A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. \$10,000, or by both such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)). TREASURER'S CERTIFICATE If, in selling (or otherwise transferring ownership of) a mobile home I hereby certify that property taxes due which possesses a tax lien, the seller does not inform the buyer (new County on the mobile home described hereon have been paid to and owner) of such a lien, the seller is guilty of deliberate deception as it including the year 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). County Treasurer or Deputy Date



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#### PLEASE TYPE OR PRINT THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY AND ACCURATELY COMPLETED. Name Name REGISTERED ER (Seller) REGISTERED OWNER (Buyer) Street Street OWNI City State Zip code NEW ] City State Zip code Phone number Phone number HOME EGAL OWNER LOCATION OF MOBIL Street Street Zip code State Zip code City State City PERSONAL PROPERTY REAL PROPERTY PARCEL or ACCOUNT NO. PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$ LIST ASSESSED VALUE(S): \$ MAKE YEAR MODEL SIZE SERIAL NO. or I.D.

Is this property predominately 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 it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions).

Yes No

Date of Sale			
Taxable Sale	Price		\$
Excise Tax:	State.		\$
	Local		\$
Delinquent I	nterest:	State	\$
		Local	\$
Delinquent P	enalty		\$
Subtotal		•••••	\$
State Techno	logy Fe	e	\$
Affidavit Pro	cessing	Fee	\$
Total Due			\$
If exemption	claimed	d, WAC number & title:	:
WAC No. (S	ec/Sub)		
WAC Title _			
A MIN	IMUM	OF \$10.00 IS DUE IN	FEE(S) AND/OR TAX.

TREASURER'S CERTIFICATE

County Treasurer or Deputy

County on the mobile home described hereon have been paid to and

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

AFFIDAVIT

**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).

I hereby certify that property taxes due \_\_\_

including the year \_

Date



in which property is located.

# MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

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	PLEASE TYPE OR PRINT THIS AFFIDAVIT WILL N	OT RE ACCEPTE	ED UNLESS ALL AR	FAS ARE FULLY AND	ACCUR A	TELY COMPLETE	TD.			
	Name	OT BE RECEI II	D CIVEESS ALE AIC	LAS ARE FOLET AND	necour	Name				
( i					ED ()					
ERED (Seller)					TER.					
$\vdash$	Street					Street				
REGIS' OWNER	City State Zip code				NEW REGISTERED OWNER (Buyer)	City	:	State	Zip code	
70	Phone number				Z	Phone number				
LOCATION OF MOBILE HOME	Name				J.R	Name				
					OWNER					
LOCATION MOBILE HO	Street	Street								
LOC	City	City		Zip code	LEGAL	City	:	State	Zip code	
PERSONAL PROPERTY PARCEL or ACCOUNT NO LIST ASSESSED VALUE(S): \$							NT NO LUE(S): \$			
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.			
Is this property predominately used for timber (as classified under RCW 84.34 under RCW 84.34.020) and will continue in it's current use? If yes and the tra different classifications, complete the predominate use calculator (see instruct Date of Sale										
2.10			\$							
Deli	inquent Interest: Sta				Na	me (print)				
							Signing:			
	inquent Penalty									
	total e Technology Fee				Signature of Buyer/Agent					
	davit Processing Fee.				Name (print)					
Tota	al Due		\$							
	Remption claimed, WA				Date & Place of Signing:					
					<b>Perjury in the second degree</b> is a class C felony which is punishable by confinement in a state correctional institution for a maximum term of					
WAC TitleA 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					
	TRE	ASURER'S C	ERTIFICATE			W 9A.20.021(1)		`		
I hereby certify that property taxes due					wh ow app	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).				

County Treasurer or Deputy

Date

#### 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 WA Relay Service by calling 711.