



MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

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

PLEASE TYPE OR PRINT THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY AND ACCURATELY COMPLETED.

REGISTRED OWNER (Seller) Name, Street, City, State, Zip code, Phone number

NEW REGISTRED OWNER (Buyer) Name, Street, City, State, Zip code, Phone number

LOCATION OF MOBILE HOME Name, Street, City, State, Zip code

LEGAL OWNER Name, Street, City, State, Zip code

PERSONAL PROPERTY PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$

REAL PROPERTY PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$

Table with 5 columns: 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

AFFIDAVIT

Date of Sale, Taxable Sale Price, Excise Tax: State, Local, Delinquent Interest: State, Local, Delinquent Penalty, Subtotal, State Technology Fee, Affidavit Processing Fee, Total Due

If exemption claimed, WAC number & title: WAC No. (Sec/Sub), WAC Title

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

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

Signature of Seller/Agent

Name (print)

Date and Place of Signing:

Signature of Buyer/Agent

Name (print)

Date & Place of Signing:

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 9A.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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Street
City State Zip code
Phone number

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Name
Street
City State Zip code
Phone number

LOCATION OF MOBILE HOME
Name
Street
City State Zip code

LEGAL OWNER
Name
Street
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PARCEL or ACCOUNT NO.
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PARCEL or ACCOUNT NO.
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AFFIDAVIT

Date of Sale
Taxable Sale Price
Excise Tax: State
Local
Delinquent Interest: State
Local
Delinquent Penalty
Subtotal
State Technology Fee
Affidavit Processing Fee
Total Due

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Name
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City State Zip code
Phone number

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City State Zip code
Phone number

**LOCATION OF MOBILE HOME**

Name
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City State Zip code

**LEGAL OWNER**

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PARCEL or ACCOUNT NO. \_\_\_\_\_  
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MAKE	YEAR	MODEL	SIZE	SERIAL NO. or I.D.

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**AFFIDAVIT**

Date of Sale \_\_\_\_\_  
 Taxable Sale Price .....\$ \_\_\_\_\_  
 Excise Tax: State.....\$ \_\_\_\_\_  
                   Local.....\$ \_\_\_\_\_  
 Delinquent Interest: State.....\$ \_\_\_\_\_  
                           Local.....\$ \_\_\_\_\_  
 Delinquent Penalty .....\$ \_\_\_\_\_  
 Subtotal .....\$ \_\_\_\_\_  
 State Technology Fee .....\$ \_\_\_\_\_  
 Affidavit Processing Fee.....\$ \_\_\_\_\_  
 Total Due.....\$ \_\_\_\_\_  
 If exemption claimed, WAC number & title:  
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I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.  
 Signature of **Seller/Agent** \_\_\_\_\_  
 Name (print) \_\_\_\_\_  
 Date and Place of Signing: \_\_\_\_\_  
 Signature of **Buyer/Agent** \_\_\_\_\_  
 Name (print) \_\_\_\_\_  
 Date & Place of Signing: \_\_\_\_\_

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TREASURER'S CERTIFICATE box with fields for Date and County Treasurer or Deputy.

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

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

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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.

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](http://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.