# Mobile Home Real Estate Excise Tax Affidavit

**Chapter 82.45 RCW**  
**Chapter 458-61A WAC**  
This form is your receipt when stamped by cashier.  
Used for sales on or after November 1, 2022

## For Use When Transferring Title to Mobile Home Only

**PLEASE TYPE OR PRINT**  
**INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED**

<table>
<thead>
<tr>
<th>Registered Owner (Seller)</th>
<th>New Registered Owner (Buyer)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Name</td>
</tr>
<tr>
<td>Street</td>
<td>Street</td>
</tr>
<tr>
<td>City State Zip code</td>
<td>City State Zip code</td>
</tr>
<tr>
<td>Phone number</td>
<td>Phone number</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Location of Mobile Home</th>
<th>Legal Owner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Name</td>
</tr>
<tr>
<td>Street</td>
<td>Street</td>
</tr>
<tr>
<td>City State Zip code</td>
<td>City State Zip code</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>MAKE</th>
<th>YEAR</th>
<th>MODEL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REAL PROPERTY</th>
<th>PARCEL or ACCOUNT NO.</th>
<th>LIST ASSESSED VALUE(S): $</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**MAKE YEAR MODEL**  
**SIZE SERIAL NO. or I.D.**  
**REVENUE TAX CODE NO.**

<table>
<thead>
<tr>
<th>MAKE</th>
<th>YEAR</th>
<th>MODEL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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)?**  
See ETA 3215  
**Yes No**

<table>
<thead>
<tr>
<th>Date of Sale</th>
<th>Taxable Sale Price</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excise Tax:</th>
<th>State</th>
<th>Local</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Delinquent Interest:</th>
<th>State</th>
<th>Local</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Delinquent Penalty</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subtotal</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State Technology Fee</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Affidavit Processing Fee</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Due</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.**

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

<table>
<thead>
<tr>
<th>Signature of</th>
<th>Seller/Agent</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date (print)</th>
<th>Name (print)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date &amp; Place of Signing:</th>
<th>Signature of</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Buyer/Agent</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date (print)</th>
<th>Name (print)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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  

<table>
<thead>
<tr>
<th>Date</th>
<th>County Treasurer or Deputy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**THIS SPACE - TREASURER’S USE ONLY**
FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT
INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED OWNER (Seller)

Name

Street

City State Zip code

Phone number

NEW REGISTERED OWNER (Buyer)

Name

Street

City State Zip code

Phone number

LOCATION OF MOBILE HOME

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): $

MAKE YEAR MODEL

SIZE SERIAL NO. or I.D.

REVENUE TAX CODE NO.

Is this property predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)?

See ETA 3215

Yes No

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.

AFFIDAVIT

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:

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

This form is your receipt when stamped by cashier.
Used for sales on or after November 1, 2022

REV 84 0003e (11/2/22) COUNTY ASSESSOR
**MOBILE HOME**

**REAL ESTATE EXCISE TAX AFFIDAVIT**

Submit to County Treasurer of the county in which property is located.

This form is your receipt when stamped by cashier.

**FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY**

PLEASE TYPE OR PRINT

INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

<table>
<thead>
<tr>
<th>REGISTERED OWNER (Seller)</th>
<th>NEW REGISTERED OWNER (Buyer)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name</strong></td>
<td><strong>Name</strong></td>
</tr>
<tr>
<td><strong>Street</strong></td>
<td><strong>Street</strong></td>
</tr>
<tr>
<td><strong>City</strong></td>
<td><strong>City</strong></td>
</tr>
<tr>
<td><strong>State</strong></td>
<td><strong>State</strong></td>
</tr>
<tr>
<td><strong>Zip code</strong></td>
<td><strong>Zip code</strong></td>
</tr>
<tr>
<td><strong>Phone number</strong></td>
<td><strong>Phone number</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LOCATION OF MOBILE HOME</th>
<th>LEGAL OWNER</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name</strong></td>
<td><strong>Name</strong></td>
</tr>
<tr>
<td><strong>Street</strong></td>
<td><strong>Street</strong></td>
</tr>
<tr>
<td><strong>City</strong></td>
<td><strong>City</strong></td>
</tr>
<tr>
<td><strong>State</strong></td>
<td><strong>State</strong></td>
</tr>
<tr>
<td><strong>Zip code</strong></td>
<td><strong>Zip code</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PERSONAL PROPERTY</th>
<th>REAL PROPERTY</th>
</tr>
</thead>
<tbody>
<tr>
<td>PARCEL or ACCOUNT NO.</td>
<td>PARCEL or ACCOUNT NO.</td>
</tr>
<tr>
<td>LIST ASSESSED VALUE(S): $</td>
<td>LIST ASSESSED VALUE(S): $</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MAKE</th>
<th>YEAR</th>
<th>MODEL</th>
<th>SIZE</th>
<th>SERIAL NO. or I.D.</th>
<th>REVENUE TAX CODE NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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)?

See ETA 3215

Yes  No

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.

| AFFIDAVIT |
|-----------|-----------|
| 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 (print) ________________________

Date & Place of Signing: ________________________

Signature of

**Buyer/Agent**

Name (print) ________________________

Date (print) ________________________

Date & Place of Signing: ________________________

---

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

---

**REV 84 0003e (11/2/22) DEPT. OF REVENUE**
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 November 1, 2022

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT
INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

Name
Name

Street
Street

City State Zip code
City State Zip code

Phone number
Phone number

Name
Name

Street
Street

City State Zip code
City State Zip code

Name
Name

Street
Street

City State Zip code
City State 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.

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)?
See ETA 3215

Yes
No

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.

AFFIDAVIT
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 (print) ____________________________

Date & Place of Signing: ____________________________

Signature of
Buyer/Agent

Name (print) ____________________________

Date (print) ____________________________

Date & Place of Signing: ____________________________

TREASURER’S CERTIFICATE
I hereby certify that property taxes due on the mobile home described hereon have been paid to and including the year ___________________.

Date ____________________________ County Treasurer or Deputy

THIS SPACE - TREASURER’S USE ONLY

COUNTY AUDITOR/ LICENSING AGENT

REV 84 0003e (11/2/22)
# Mobile Home Real Estate Excise Tax Affidavit

**Chapter 82.45 RCW**

**Chapter 458-61A WAC**

This form is your receipt when stamped by cashier.

**Used for Sales on or after**

November 1, 2022.

---

### For Use When Transferring Title to Mobile Home Only

- **Registered Owner (Seller):**
  - Name
  - Street
  - City, State, Zip code
  - Phone number

- **New Registered Owner (Buyer):**
  - Name
  - Street
  - City, State, Zip code
  - Phone number

### Location of Mobile Home

- **Name**
- **Street**
- **City**
- **State**
- **Zip code**

### Legal Owner (seller):

- **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>
<thead>
<tr>
<th>Make</th>
<th>Year</th>
<th>Model</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Revenue Tax Code No.

<table>
<thead>
<tr>
<th>Size</th>
<th>Serial No. or I.D.</th>
<th>Revenue Tax Code No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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)?

- **Yes**
- **No**

### Affidavit

- **Signature of Seller/Agent**
  - Name (print)
  - Date and Place of Signing:

- **Signature of Buyer/Agent**
  - Name (print)
  - Date & Place of Signing:

### 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

---

A minimum of $10.00 is due in fee(s) and/or tax.

**Affidavit**

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:

---

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).
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.

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

Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. 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.

For tax assistance, contact your local County Treasurer/Recorder or visit https://dor.wa.gov or call 360-534-1503. To request this document in an alternate format, visit https://dor.wa.gov or call 360-705-6785. Teletype (TTY) users may use the Washington Relay Service by calling 711.

REV 84 0003e (11/2/22)