

Submit to County Treasurer of the

county in which property is located.

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 July 1, 2024.

THIS AFFIDAVIT WILI	NT		NLY				
	L NOT BE ACCEPTED) UNLESS ALL AREA	AS ARE FULLY AND	ACCURA		D.	
Name					Name		
				EREJ iyer)			
				EW REGISTERE OWNER (Buyer)	Street		
				REC			
D A City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te Zip cod
Phone number					Phone number		
Name					Name		
				OWNER			
E HOI				ΟM			
City					Street		
City		State	Zip code	LEGAL	City	Sta	te Zip cod
PERSONAL PROPER					EAL PROPERTY		
PARCEL or ACCOUN LIST ASSESSED VAI	NT NO LUE(S): \$					NT NO LUE(S): \$	
MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX
							CODE NO.
Date of Sale Taxable Sale Price		\$		T.		AFFIDAVIT	
Excise Tax: State		\$				alty of perjury under the laws he foregoing is true and correct	
Local				W	ashington that th	alty of perjury under the laws he foregoing is true and correc	
		\$		W Si	ashington that tl gnature of	he foregoing is true and correct	ct.
	State	\$ \$		W Sij Se	ashington that tl gnature of ller/Agent		ct.
I	State Local	\$ \$		W Sij Se Na	ashington that the gnature of anter the second seco	he foregoing is true and correc	ct.
I Delinquent Penalty	State Local	\$ \$ \$		W Sij Se Na Da	ashington that the gnature of ller/Agent ame (print) ate and Place of	he foregoing is true and correc	ct.
I Delinquent Penalty Subtotal	State	\$ \$ \$ \$ \$		W Sij Se Na Da Sij	ashington that the gnature of Iler/Agent ame (print) ate and Place of gnature of	he foregoing is true and correc	ct.
I Delinquent Penalty Subtotal State Technology Fee .	State	\$ s \$ \$ \$ \$		W Sij Se Na Da Sij Bu	ashington that the gnature of the second sec	he foregoing is true and correct	ct.
I Delinquent Penalty Subtotal State Technology Fee . Affidavit Processing Fe	State Local	\$ \$ \$ \$ \$ \$		W Si, Se Da Si, Bu Na	ashington that the gnature of ller/Agent ame (print) ate and Place of gnature of uyer/Agent ame (print)	he foregoing is true and correct	ct.
I Delinquent Penalty Subtotal State Technology Fee . Affidavit Processing Fe Total Due	State Local	SS SS SS SS SS SS		W Sij Se Da Sij Bu Na Da	ashington that the gnature of ller/Agent ame (print) ate and Place of gnature of ayer/Agent ame (print) ate & Place of Section 2015	he foregoing is true and correct	ct.
I Delinquent Penalty Subtotal State Technology Fee . Affidavit Processing Fo Total Due If exemption claimed, 1	State Local ee iet exemption num	SS SS SS SS SS SS		W Si, Se Da Si, Bu Na Da Pe	ashington that the gnature of ller/Agent ame (print) ate and Place of gnature of ayer/Agent ame (print) ate & Place of Section of Section 2015	he foregoing is true and correct	ct.
I Delinquent Penalty Subtotal State Technology Fee . Affidavit Processing Fe Total Due If exemption claimed, 1 Exemption No. (Sec/Su	State Local ee iet exemption num	SS SS SS SS SS SS		W Sij Se Da Da Sij Bu Da Da Pe co fiv	ashington that the gnature of ller/Agent ame (print) ate and Place of gnature of ayer/Agent ame (print) ate & Place of Star or jury in the seconfinement in a so ye years, or by a	he foregoing is true and correct Signing:	by which is punishable or a maximum term of e court of not more tha
I Delinquent Penalty Subtotal State Technology Fee . Affidavit Processing Fo Total Due If exemption claimed, 1 Exemption No. (Sec/Su Exemption Title	State Local ee ist exemption num	\$\$ 		W Sij Se Da Da Sij Bu Da Da Pe co fiv \$1	ashington that the gnature of ller/Agent ame (print) ate and Place of gnature of ayer/Agent ame (print) ate & Place of Star or jury in the seconfinement in a so ye years, or by a	he foregoing is true and correct Signing:	by which is punishable or a maximum term of e court of not more tha
I Delinquent Penalty Subtotal State Technology Fee . Affidavit Processing Fe Total Due If exemption claimed, 1 Exemption No. (Sec/Su Exemption Title A MINIMUM OF \$10.0	State Local ee ist exemption num	\$ \$ \$ \$ \$ \$ \$ hber & title: E(S) AND/OR TA		W Sij Se Da Sij Bu Da Da Pe coo fiv \$1 RC	ashington that the gnature of ller/Agent ame (print) atte and Place of gnature of ayer/Agent atte & Place of S erjury in the see infinement in a s re years, or by a 0,000, or by bot CW 9A.20.021(1) in selling (or ot	igning:	ny which is punishable or a maximum term of e court of not more tha (RCW 9A.72.030 and ip of) a mobile home
I Delinquent Penalty Subtotal State Technology Fee . Affidavit Processing Fo Total Due If exemption claimed, 1 Exemption No. (Sec/Su Exemption Title A MINIMUM OF \$10.0	State Local ee list exemption num ib) 00 IS DUE IN FEI REASURER'S CE	\$ \$ \$ \$ \$ \$ \$ hber & title: E(S) AND/OR TA ERTIFICATE		W Sij Se Da Sij Bu Da Da Pe coo fiv \$1 RC If, wl	ashington that the gnature of ller/Agent ame (print) atte and Place of gnature of ayer/Agent atte & Place of S erjury in the see infinement in a s re years, or by a 0,000, or by bot CW 9A.20.021(1) in selling (or ot hich possesses a	igning:	tt. hy which is punishable or a maximum term of e court of not more tha (RCW 9A.72.030 and ip of) a mobile home nform the buyer (new
I Delinquent Penalty Subtotal State Technology Fee . Affidavit Processing Fo Total Due If exemption claimed, 1 Exemption No. (Sec/Su Exemption No. (Sec/Su Exemption Title A MINIMUM OF \$10.0 TF I hereby certify that pro County on the mobile 1	State Local ee list exemption num ib) 00 IS DUE IN FEI REASURER'S CE operty taxes due _ home described he	\$.X.	W Sij Se Da Da Da Da Da Co fiv \$1 RC If, wl ov ap	ashington that the gnature of ller/Agent ame (print) atte and Place of gnature of ayer/Agent atte & Place of S erjury in the see infinement in a size years, or by a 0,000, or by bot CW 9A.20.021(1) in selling (or ot hich possesses a ayner) of such a highlies to Fraud an	igning:	tt. hy which is punishable or a maximum term of e court of not more tha (RCW 9A.72.030 and ip of) a mobile home nform the buyer (new berate deception as it e 9 and 9A RCW
Delinquent Penalty Subtotal State Technology Fee . Affidavit Processing Fe Total Due If exemption claimed, 1 Exemption No. (Sec/Su Exemption Title A MINIMUM OF \$10.0	State Local ee list exemption num ib) 00 IS DUE IN FEI REASURER'S CE operty taxes due home described he	\$	X.	W Sij Se Da Da Da Da Da Co fiv \$1 RC If, wl ov ap	ashington that the gnature of ller/Agent ame (print) atte and Place of gnature of ayer/Agent atte & Place of S erjury in the see infinement in a size years, or by a 0,000, or by bot CW 9A.20.021(1) in selling (or ot hich possesses a ayner) of such a highlies to Fraud an	igning:	tt. hy which is punishable or a maximum term of e court of not more tha (RCW 9A.72.030 and ip of) a mobile home nform the buyer (new berate deception as it e 9 and 9A RCW



Т

This form is your receipt when stamped by cashier.

Used for sales on or after July 1, 2024.

Zip code

Zip code

No

REVENUE TAX

CODE NO.

kev	artment of Research and the shington State		REAL E	Mobili State Exc		ME AX AFFIDAV	IT	
	nit to County Treas		unty	Chapter Chapter 4:			This form is your re cashier. Used for sales on or	-
FOR	USE WHEN TRANSFI		TO MOBILE HOME O	DNLY				arter July 1, 2
	PLEASE TYPE OR PRI THIS AFFIDAVIT WIL		TED UNLESS ALL AREA	AS ARE FULLY A	ND ACCU	JRATELY COMPLE	TED.	
	Name]	Name		
REGISTERED WNER (Seller)	、				NEW REGISTERED OWNER (Buyer)			
R (Street				EGIS IER (1	Street		
REGIOWNE	City		State	Zip code	EW R OWN	City	Sta	ite
0	Phone number				z	Phone number		
ОF ИЕ	Name				ER	Name		
OCATION OF OBILE HOME					OWNER			
LOCATION MOBILE HO	Street				LEGAL	Street		
LO MO	City		State	Zip code	LEC	City	Sta	ite
	PERSONAL PROPERTY PARCEL or ACCOUNT N					L EAL PROPERTY ARCEL or ACCOUN	IT NO	
	LIST ASSESSED VALUE	E(S): \$			L	IST ASSESSED VAI	LUE(S): \$	
	MAKE	YEAR	M	ODEL		SIZE	SERIAL NO. or I.D.	REVENUE CODE N
RCV	is property predomina W 84.34.020) and will sifications, complete t	continue in its	current use? If yes a	nd the transfer i				Yes
Date	e of Sale				Ţ		AFFIDAVIT	
	able Sale Price						alty of perjury under the law he foregoing is true and corre	
Exci			\$\$			gnature of eller/Agent		
Deli	nquent Interest: Sta							
			\$			· ·		
Deli	nquent Penalty				Da	ate and Place of	Signing:	

igning: _____

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 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).

Date

Exemption No. (Sec/Sub)

Exemption Title

County Treasurer or Deputy

Subtotal\$

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

TREASURER'S CERTIFICATE

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

State Technology Fee\$ Affidavit Processing Fee

Total Due......\$_____

If exemption claimed, list exemption number & title:

I hereby certify that property taxes due

including the year



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 July 1, 2024.

Name Street City		D UNLESS ALL AREAS AR			Name		
City							
City				ERED iyer)			
				NEW REGISTERED OWNER (Buyer)	Street		
01		State	Zip code	EW RI OWNI	City	Sta	te Zip co
Phone number				Z	Phone number		
Name				R	Name		
				OWNER			
Street					Street		
City		State	Zip code	LEG	City	Sta	te Zip co
				P	ARCEL or ACCOU		
				L			REVENUE TAX
MAKE	YEAR	MOL	DEL		SIZE	SERIAL NO. or I.D.	CODE NO.
f Sale le Sale Price Tax: State	-	\$		W Si	ashington that t gnature of	he foregoing is true and correct	et.
uent Interest: Sta	te	\$					
al		\$		Si	gnature of		
-							
nption claimed, list tion No. (Sec/Sub)	exemption nur	nber & title:					
tion Title A MINIMUM OF §	510.00 IS DUE	IN FEE(S) AND/OR 7	ΓΑΧ.	fiv	e years, or by a	fine in an amount fixed by th	e court of not more th
		. ,					(ite w 971.72.050 and
by certify that prope y on the mobile hor	erty taxes due _ ne described he	ereon have been paid to	and	wl ov ap	nich possesses a vner) of such a l plies to Fraud a	tax lien, the seller does not in lien, the seller is guilty of delil nd/or Theft as defined in Title	form the buyer (new berate deception as it 9 and 9A RCW
C ENSE _ F8id f le ju ju a lo v O mit it A Sydi	City RSONAL PROPERTY RCEL or ACCOUNT N ST ASSESSED VALUE MAKE Droperty predomina 4.34.020) and will cations, complete t Sale Sale Price Sale Sale Price Couent Interest: State Couent Penalty Couent Penalty Couent Penalty Couent Couent Penalty Couent Couent Penalty Couent Co	City RSONAL PROPERTY RCEL or ACCOUNT NO. ST ASSESSED VALUE(S): \$	City State RSONAL PROPERTY RCEL or ACCOUNT NO.	State Zip code RSONAL PROPERTY RCEL or ACCOUNT NO	State Zip code RSONAL PROPERTY RCEL or ACCOUNT NO. R P. ST ASSESSED VALUE(S): \$	REAL PROPERTY RCEL or ACCOUNT NO	RSONAL PROPERTY RCEL or ACCOUNT NO



MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

	to County Treasure h property is locate		7	Chapter 82 Chapter 458-			This form is your recei cashier. Used for Sales on or af	
	E WHEN TRANSFERI	RING TITLE TO N	MOBILE HOME ON	NLY				
	LEASE TYPE OR PRINT HIS AFFIDAVIT WILL N	OT BE ACCEPTED	UNLESS ALL AREA	S ARE FULLY AND .	ACCURA	TELY COMPLETE	D.	
	Name]	Name		
					<u> </u>			
ERED Seller)					ERE (yer)			
ER (Se	Street				IST (Bu	Street		
IST ER	Street				ER	Succe		
REGISTERED OWNER (Selle)	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te Zip code
$^{\rm R}_{\rm N}$	DI I				UE O			
	Phone number					Phone number		
	Name				1	Name		
0F ME					ER			
LOCATION OF MOBILE HOME					OWNER			
LIC E I	<u></u>					St. t		
CA' BIL	Street				JAL	Street		
LOCATION OF MOBILE HOME	City		State	Zip code	LEGAL	City	Sta	te Zip code
	PERSONAL PROPERTY					EAL PROPERTY		
	PARCEL or ACCOUNT N				Р	ARCEL or ACCOUN	NT NO.	
	LIST ASSESSED VALUE	E(S): \$			L	IST ASSESSED VA	LUE(S): \$	
	MAKE	YEAR	Ν	MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
RCV	is property predomin: V 84.34.020) and will sifications, complete t	l continue in its o	current use? If yes	and the transfer i				Yes No
	of Sale						AFFIDAVIT	
Taxa	able Sale Price						alty of perjury under the laws the foregoing is true and correct	
Exci			\$	<u>.</u>		C		
				<u>.</u>		gnature of eller/Agent		
Deli	nquent Interest: Sta					-		
			\$					
	nquent Penalty				D	ate and Place of	Signing:	
Subt	otal		\$		Si	gnature of		
State	e Technology Fee		\$		В	uyer/Agent		
Affi	davit Processing Fee.		\$		Ν	ame (print)		
Tota	l Due		\$		л	ate & Place of Si	igning:	
If ex	emption claimed, list	exemption num	ber & title:		D		igning.	
	nption No. (Sec/Sub)						cond degree is a class C felor	
Exer	nption Title						tate correctional institution for fine in an amount fixed by th	
	A MINIMUM OF \$		()	R TAX.	\$1		h such confinement and fine	
I her	TRE. by certify that prope	ASURER'S CEI ertv taxes due	CTIFICATE				herwise transferring ownersh	ip of) a mobile home

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

including the year _

Date

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



in which property is located.

Submit to County Treasurer of the county

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 July 1, 2024.

	Name		ED UNLESS ALL ARE			Name			
D er)					D ED				
STERED R (Sellei					EW REGISTERE OWNER (Buyer)				
ER (Street				KEGIS VER (Street			
REGI: OWNE	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	S	State	Zip co
0	Phone number					Phone number			
UF МЕ	Name				ER	Name			
N OH					OWNER				
LUCATION MOBILE HC	Street					Street			
FO T	City		State	Zip code	LEGAL	City	S	State	Zip co
	PERSONAL PROPERT PARCEL or ACCOUNT LIST ASSESSED VALU	NO			P.		NT NO		
								DE	VENUE TAX
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.		CODE NO.
RCV	is property predomi V 84.34.020) and wi	nantly used for t	s current use? If ye	ed under RCW 84.3 es <u>and</u> the transfer i		34.33) or agricul	ture (as classified under		
RCV class	is property predomi V 84.34.020) and wi sifications, complete	nantly used for till continue in its	s current use? If ye te use calculator (s	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).		34.33) or agricul	ture (as classified under		CODE NO.
RCV class Date	is property predomi V 84.34.020) and wi sifications, complete e of Sale	nantly used for t ill continue in its the predominat	s current use? If ye te use calculator (s	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c	34.33) or agricul s multiple parce	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the lav	ws of the S	Yes
RCV class Date Taxa	is property predomi W 84.34.020) and wi sifications, complete e of Sale able Sale Price	nantly used for till continue in its	s current use? If yo te use calculator (s 	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W	34.33) or agricul s multiple parce certify under per Vashington that t	ture (as classified under ls with different AFFIDAVIT	ws of the S	Yes
RCV class Date Taxa	is property predomi W 84.34.020) and wi sifications, complete e of Sale able Sale Price ise Tax: State	nantly used for t ill continue in its the predominat	s current use? If yo te use calculator (s 	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si	4.33) or agricul s multiple parce certify under per ashington that t gnature of	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the lav he foregoing is true and corr	ws of the S	Yes
RCV class Date Taxa Exci	is property predomi W 84.34.020) and wi sifications, complete e of Sale able Sale Price ise Tax: State Local nquent Interest: St	nantly used for t ill continue in its the predominat	s current use? If yo te use calculator (s \$	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si Si	34.33) or agricul s multiple parce certify under per vashington that t gnature of eller/Agent	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the lav	ws of the S	Yes
RCV class Date Taxa Exci Delin	is property predomi W 84.34.020) and wi sifications, complete e of Sale able Sale Price ise Tax: State Local nquent Interest: St	nantly used for till continue in its the predominat	s current use? If yo te use calculator (s \$	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si Se Na	34.33) or agricul s multiple parces certify under per ashington that t gnature of eller/Agent ame (print)	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the law he foregoing is true and corr	ws of the S	Yes tate of
RCV class Date Taxa Exci Delin	is property predomi W 84.34.020) and wi sifications, complete able Sale able Sale Price able Sale Price Local nquent Interest: State Local	nantly used for t ill continue in its the predominat	s current use? If yo te use calculator (s \$	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si Se Na	34.33) or agricul s multiple parces certify under per ashington that t gnature of eller/Agent ame (print) ate and Place of	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the lav he foregoing is true and corr	ws of the S	Yes tate of
RCV class Date Taxa Exci Delin Delin Subt	is property predomi W 84.34.020) and wi sifications, complete able Sale Price ise Tax: State Local nquent Interest: St Lu nquent Penalty	nantly used for till continue in its the predominat	s current use? If yo te use calculator (s \$	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si Se Na Da Si	34.33) or agricul s multiple parces certify under per ashington that t gnature of eller/Agent ame (print) ate and Place of gnature of	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the law he foregoing is true and corr	ws of the S rect.	Yes tate of
RCV class Date Taxa Exci Delin Delin Subt	is property predomi W 84.34.020) and wi sifications, complete e of Sale able Sale Price ise Tax: State Local nquent Interest: St Lo nquent Penalty total	nantly used for till continue in its the predominat	s current use? If yo te use calculator (s \$	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si St D: Si Bi	34.33) or agricul s multiple parce certify under per ashington that t gnature of eller/Agent ate and Place of gnature of uyer/Agent	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the law he foregoing is true and corr	ws of the S rect.	Yes
RCV class Date Taxa Exci Delii Subt State Affie	is property predomi W 84.34.020) and wi sifications, complete able Sale Price ise Tax: State Local nquent Interest: St Lu nquent Penalty	nantly used for t ill continue in its the predominat ate	s current use? If yo te use calculator (s \$	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si Si Di Si Bi Ni	34.33) or agricul s multiple parce certify under per vashington that t gnature of eller/Agent ame (print) ate and Place of gnature of uyer/Agent ame (print)	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the lav he foregoing is true and corr	ws of the S rect.	Yes tate of
RCV class Date Taxa Exci Delin Subt State Affie Tota If ex	is property predomi W 84.34.020) and wi sifications, complete e of Sale able Sale Price Local nquent Interest: State nquent Penalty total e Technology Fee davit Processing Fee	nantly used for t ill continue in its the predominat ate	s current use? If yo te use calculator (s \$	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si Si Di Si Bi Ni Di Co	34.33) or agricul s multiple parce certify under per vashington that t gnature of eller/Agent ame (print) ate and Place of gnature of uyer/Agent ame (print) ate & Place of S erjury in the se onfinement in a	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the lav he foregoing is true and corr 'Signing: igning: cond degree is a class C fel state correctional institution	ws of the S rect.	Yes tate of is punishabl mum term o
RCV class Date Taxa Exci Delin Subt State Affie Tota If ex	is property predomi W 84.34.020) and wi sifications, complete e of Sale able Sale Price Local nquent Interest: St Lucal nquent Penalty total total davit Processing Fee adavit Processing Fee l Due kemption claimed, li mption No. (Sec/Su	nantly used for the predominate in the predominate	s current use? If yo te use calculator (s \$	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si Si Di Si Bi Ni Di Co fiv \$1	34.33) or agricul s multiple parce certify under per vashington that t gnature of eller/Agent ame (print) ate and Place of gnature of uyer/Agent ame (print) ate & Place of S erjury in the se onfinement in a ve years, or by a 10,000, or by bo	ture (as classified under ls with different AFFIDAVIT nalty of perjury under the lar he foregoing is true and corr Signing:	ony which for a maxi the court o	Yes tate of is punishabl mum term of f not more th
RCV class Date Taxa Exci Delin Subt State Affie Tota If ex	is property predomi W 84.34.020) and wi sifications, complete e of Sale able Sale Price ise Tax: State Local nquent Interest: St Local nquent Penalty total e Technology Fee davit Processing Fee advit Processing Fee semption claimed, li mption No. (Sec/Sui mption Title A MINIMUM OF	nantly used for the predominate in the predominate	s current use? If yo te use calculator (s \$	ed under RCW 84.3 es <u>and</u> the transfer i see instructions).	nvolves I c W Si Sc N; D; D; D; D; D; Co fiv \$1 R(34.33) or agricul s multiple parce certify under per ashington that t gnature of eller/Agent ame (print) ate and Place of gnature of uyer/Agent ame (print) ate & Place of S erjury in the se onfinement in a ve years, or by a 10,000, or by bo CW 9A.20.021(ture (as classified under ls with different AFFIDAVIT nalty of perjury under the lar he foregoing is true and corr Signing:	ony which for a maxi the court o e (RCW 92	Yes tate of is punishabl mum term of f not more th A.72.030 and

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.