

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, 2024.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name Name NEW REGISTERED OWNER (Seller) REGISTERED OWNER (Buyer) Street Street Zip code City City State State Zip code Phone number Phone number E HOME LEGAL OWNER LOCATION OF MOBIL Street Street Zip code City State City State Zip code PERSONAL PROPERTY REAL PROPERTY PARCEL or ACCOUNT NO. PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$ LIST ASSESSED VALUE(S): \$ REVENUE TAX MAKE YEAR MODEL SIZE SERIAL NO. or I.D. 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)? AFFIDAVIT See ETA 3215 I certify under penalty of perjury under the laws of the State of Date of Sale Washington that the foregoing is true and correct. Taxable Sale Price\$ Signature of Seller/Agent _ Excise Tax: State.....\$ Local.....\$ Name (print) Delinquent Interest: State.....\$ Date and Place of Signing: Local.....\$ Delinquent Penalty\$_ Signature of Subtotal\$ Buyer/Agent ___ State Technology Fee\$ Name (print) Affidavit Processing Fee.....\$ Date & Place of Signing: Total Due\$ If exemption claimed, list exemption number & title: Exemption No. (Sec/Sub) If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new **Exemption Title** owner) of such a lien, the seller is guilty of deliberate deception as it A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. 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). 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



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, 2024.

OR US	E WHEN TRANSFERI	RING TITLE TO	MOBILE HOME O	NLY						
	LEASE TYPE OR PRINT	TO WHILE NOT DE 1	COUNTER	<u></u>						
11	NCOMPLETE AFFIDAVIT Name	IS WILL NOT BE A	CCEPTED			Name				
						1 (44)				
ED ler					NEW REGISTERED OWNER (Buyer)					
REGISTERED WNER (Seller)					EW REGISTERE OWNER (Buyer)	Street				
	Street	Street								
REGIS' OWNER	City State Zip code					City	Sta	te	Zip code	
RE OW	Zip code								1	
	Phone number					Phone number				
	Name				I 	Name				
OF ME	1144110	Ivaliic								
					OWNER					
	<u> </u>				1					
LOCATION MOBILE HO	Street				ÀAL	Street				
LOCATI	City		State	Zip code	LEGAL	City	Sta	te	Zip code	
	PERSONAL PROPERTY] R	EAL PROPERTY				
	PARCEL or ACCOUNT	NO			P	ARCEL or ACCOUN	T NO			
	LIST ASSESSED VALUE	E(S): \$		<u> </u>	L	LIST ASSESSED VALUE(S): \$				
	MAKE	MAKE YEAR MODEI				SIZE	SERIAL NO. or I.D.		ENUE TAX ODE NO.	
	is property predomin						AFFIDAVIT			
	4 and 84.33) or agrice ETA 3215	ulture (as classif	ied under RCW 8	34.34.020)? Yes No			alty of perjury under the laws		ate of	
					W	ashington that th	e foregoing is true and corre	ct.		
1	of Sale able Sale Price					gnature of				
					Seller/Agent					
EXC	se Tax: State				Name (print)					
D 1:	Local \$ Delinquent Interest: State					ate and Place of S	Signing:			
Den	-									
D 1.	Local\$					gnature of				
1	Delinquent Penalty \$ Subtotal \$					Buyer/Agent				
					Name (print)					
1	State Technology Fee\$					ata & Dlaga of Si	gning:			
1	davit Processing Fee.				D.	ate & Flace of Si	giiiig			
	l Due		<u>-</u>							
1	emption claimed, list	-								
Exe	nption No. (Sec/Sub))								
Exei	nption Title									
	A MINIMUM OF S	\$10.00 IS DUE I	N FEE(S) AND/	OR TAX.						
	TRE	ASURER'S CE	RTIFICATE							
I hereby certify that property taxes due						If, in selling (or otherwise transferring ownership of) a mobile home				
County on the mobile home described hereon have been paid to and						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				
inclu	iding the year		·		ap	plies to Fraud an	d/or Theft as defined in Title	9 and 9A		
	Date		y Treasurer or De		9.	45.060, RCW 9A	56.010 (4d), and RCW 9A.:	56.020).		
1	Date	Count	v Treasurer or De	EDHIV						



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, 2024.

R USE WHEN TRANSF		MOBILE HOME	ONLY								
PLEASE TYPE OR PR INCOMPLETE AFFID	INT AVITS WILL NOT BE	ACCEPTED									
Name					Name						
- i				Д Д (
Street				NEW REGISTERED OWNER (Buyer)							
Street				IST (B.	Street						
City	City State Zip code					Sta	te Zip cod				
· O———	N. I										
Phone number	Phone number					Phone number					
Name]	Name						
	Name										
z O				OWNER							
Street				AL	Street						
Street City City		State	Zip code	LEGAL	City	Sta	te Zip cod				
1 Z Silv		5	Esp cour	J	210,	5.00	2.p voc				
PERSONAL PROPE	RTY NT NO			REAL PROPERTY PARCEL or ACCOUNT NO							
	ALUE(S): \$			LIST ASSESSED VALUE(S): \$							
MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX				
- THE STATE OF THE	T E/ IR		WOBEL		SILL	SERVE IVO. OF I.B.	CODE NO.				
See ETA 3215 Yes No Date of Sale Taxable Sale Price					I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.						
Excise Tax: State				Signature of							
				Se	eller/Agent						
				Name (print)							
Delinquent Interest: State\$					Date and Place of Signing:						
	Local	*				c c					
Delinquent Penalty				Signature of							
Subtotal		·		Buyer/Agent_							
State Technology Fee											
Affidavit Processing		·		Date & Place of Signing:							
Total Due		\$		D	ate & Place of Si	igning:					
If exemption claimed, Exemption No. (Sec/S	Sub)										
Exemption Title											
A MINIMUM (OF \$10.00 IS DUE	IN FEE(S) AND	/UK IAX.								
T	TREASURER'S CE	ERTIFICATE		T.0	. 11. /	1 '	. 0 13.1				
I hereby certify that property taxes due					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		ity Treasurer or Γ	Denuty	9.	45.060, RCW 9 <i>A</i>	A.56.010 (4d), and RCW 9A.5	56.020).				



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, 2024.

	E WHEN TRANSFERI	RING TITLE TO	MOBILE HOME ONL	Υ			os ca for saids on or an	or 1.0.0 moor 1, 202 1.	
	LEASE TYPE OR PRINT NCOMPLETE AFFIDAVIT	ΓS WILL NOT BE A	CCEPTED						
	Name					Name			
ERED Seller)					NEW REGISTERED OWNER (Buyer)				
	Street					Street			
REGIS' OWNER	City		State	Zip code	EW REGISTERE OWNER (Buyer)	City	Sta	te Zip code	
A O	Phone number				NE	Phone number			
	Name					Name			
OF OME	rvaine				OWNER	rvanic			
LOCATION OF MOBILE HOME	-								
CA7 BIL	Street				GAL	Street			
TC	City		State	Zip code	LEG,	City	Sta	te Zip code	
	PERSONAL PROPERTY PARCEL or ACCOUNT N				R	EAL PROPERTY	NT NO.		
	LIST ASSESSED VALUE						LUE(S): \$		
	MAKE					SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.	
See Date	is property predomina 4 and 84.33) or agricu ETA 3215 of Sale	ulture (as classif	ied under RCW 84.3	34.020)? Yes No	W Si	ashington that to gnature of	AFFIDAVIT nalty of perjury under the laws the foregoing is true and corre	ct.	
Exci	se Tax: State		\$ \$		Se	eller/Agent			
Dali	nquent Interest: Sta				Name (print)				
Den	-		\$		Date and Place of Signing:				
Deli	nquent Penalty		' <u>'</u>						
	otal				Signature of Buyer/Agent				
	State Technology Fee\$ Affidavit Processing Fee\$					ame (print)			
	l Due				Date & Place of Signing:				
If ex Exe	emption claimed, list mption No. (Sec/Sub) mption Title	exemption num	ber & title:						
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. 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							therwise transferring ownersh	ip of) a mobile home	



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, 2024.

	E WHEN TRANSFEI		MOBILE HOME O	ONLY						
	LEASE TYPE OR PRINT		ACCEPTED							
11	NOOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name					Name				
$\overline{}$										
ERED Seller)					NEW REGISTERED OWNER (Buyer)					
ER (Se	Street				(Bu	Street				
IST 3R	Street					Succi				
REGISTERED OWNER (Seller	City State Zip code					City	Sta	te Zip code		
R OW	N 1				N S O					
	Phone number					Phone number				
	Name]	Name				
OF ME	Transc				ER	Trume				
					OWNER					
	-									
CAZ BIL	Street				AL	Street				
LOCATION MOBILE HC	City		State	Zip code	LEGAL	City	Sta	te Zip code		
_ ~	-									
	PERSONAL PROPERT					EAL PROPERTY	NENG			
	PARCEL or ACCOUNT LIST ASSESSED VALU						NT NO \(LUE(S): \(\\$			
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX		
	WIAKE	TEAK		MODEL		SIZE	SERIAL NO. 01 1.D.	CODE NO.		
Is th	is property predomi	nantly used for t	imber (as classifie	d under RCW			1	1		
	4 and 84.33) or agri ETA 3215	culture (as class:	fied under RCW 8	34.34.020)? Yes No			AFFIDAVIT			
							nalty of perjury under the laws			
			•			_	he foregoing is true and correct	et.		
	able Sale Price					gnature of				
Exci	se Tax: State				56	ener/Agent				
			\$		Name (print)					
Delii	nquent Interest: St				D	ate and Place of	Signing:			
		ocal								
	nquent Penalty				Si	gnature of				
	otal				Buyer/Agent					
	e Technology Fee				N	ame (print)				
Affidavit Processing Fee\$						Date & Place of Signing:				
Tota	l Due		\$		D	ate & I lace of S	ngmig.			
If ex	emption claimed, li	st exemption nu	mber & title:							
	mption No. (Sec/Sul									
Exer	mption Title									
	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.									
	TRI	EASURER'S CI	ERTIFICATE							
I her							therwise transferring ownersh			
I hereby certify that property taxes due County on the mobile home described hereon have been paid to and						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				
inclu	iding the year		·		ap	plies to Fraud a	nd/or Theft as defined in Title	9 and 9A RCW (RCW		
							A.56.010 (4d), and RCW 9A.5			
1	Date	Com	nty Treasurer or De	enuty						

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 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

REV 84 0003e (10/15/24)