

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 April 1, 2025.

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-	Name	or BETTEEBT TE	D C. (DEGG TIDE TI			Name	•			
EGISTERED VNER (Seller)					ERED yer)					
	Street					Street				
REGISOWNE]	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te Zip code		
OVR	Phone number				E O	Phone number				
г. Ш	Name					Name				
ON OF HOME					OWNER					
ATI(ILE	Street				1 1	Street				
LOC/ MOB	City		State	Zip code	LEGAL	City	Sta	te 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.		
Class Date Taxa	W 84.34.020) and will sifications, complete to of Sale	the predominat	e use calculator	(see instructions).	Ιc	pertify under pen	AFFIDAVIT alty of perjury under the laws the foregoing is true and correct			
	Local		\$			gnature of eller/Agent				
Deli	nquent Interest: Sta		\$ \$		Name (print)					
Deli	nquent Penalty		·		Da	ate and Place of	Signing:			
Sub	total		\$		Signature of					
	e Technology Fee				Buyer/Agent Name (print)					
	davit Processing Fee.					<i>d</i> /				
	l Due				Di	ate & Place of Si	gning:			
Exer	emption claimed, list nption No. (Sec/Sub) nption Title INIMUM OF \$10.00	•		TAX.	co fiv \$1	onfinement in a store years, or by a	ond degree is a class C felor tate correctional institution for fine in an amount fixed by the h such confinement and fine (c)).	or a maximum term of e court of not more than		
I her	TRE reby certify that property on the mobile houding the year	ASURER'S Clerty taxes due _ me described h	ERTIFICATE ereon have been	paid to and	If, wl ov ap	F, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new wner) of such a lien, the seller is guilty of deliberate deception as it pplies to Fraud and/or Theft as defined in Title 9 and 9A RCW PA.56.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).				
1	Date	Cou	nty Treasurer or	Deputy						



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Used for sales on or after April 1, 2025. 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. Name Name NEW REGISTERED OWNER (Seller) REGISTERED OWNER (Buyer) Street Street City State City Zip code Phone number Phone number Name Name MOBILE HOME OWNER LOCATION OF EGAL Street Street City State Zip code 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) and will continue in its current use? If yes and the transfer involves multiple parcels with different Yes No 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 Buyer/Agent____ State Technology Fee\$ Name (print) ____ Affidavit Processing Fee\$ Total Due.....\$ Date & Place of Signing: If exemption claimed, list exemption number & title: **Perjury in the second degree** is a class C felony which is punishable by Exemption No. (Sec/Sub) confinement in a state correctional institution for a maximum term of **Exemption Title** 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 A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. 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

County Treasurer or Deputy

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).

including the year ___



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FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

	LEASE TYPE OR PRINT THIS AFFIDAVIT WILL N	ОТ ВЕ АССЕРТЕГ	UNLESS ALL AR	EAS ARE FULLY AND	ACCURA	TELY COMPLETE	ED.			
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er)				Street Street						
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<u>н</u> О	Phone number				l E					
ION OF E HOME	Name					Name				
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	PERSONAL PROPERTY						NT NO			
	MAKE	YEAR		MODEL				REVENUE TAX		
RCV clas	W 84.34.020) and will sifications, complete t	continue in its the predominate	current use? If y use calculator (yes <u>and</u> the transfer is see instructions).				Yes No		
	e of Sale				Τ.	4:C1		£41 C4-4£		
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	emption claimed, list				D	ate & Place of S	igning:			
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Exe	mption Title				confinement in a state correctional institution for a maximum term of					
	A MINIMUM OF \$	310.00 IS DUE	IN FEE(S) AND	O/OR TAX.	\$1	\$10,000, or by both such confinement and fine (RCW 9A.72.030 and				
	TREA	ASURER'S CE	RTIFICATE			`	* * * * * * * * * * * * * * * * * * * *			
					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 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).				

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ERED Seller)					TERED uyer)					
\Box	Street	ETYPE OF PRINT FIFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY AND ACCURATELY COMPLETED. Name Street Street City Sta City Sta City Sta City Sta Street City Sta Street City Sta Street City Sta Street City Sta City Sta City Sta Street City Sta AREAL PROPERTY FEAL PROPERT								
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0	Phone number				Z	Phone number				
F E	Name				# #	Name				
LOCATION OF MOBILE HOME					WNI					
CATI	Street		State Zip code Street City State State							
LOM	City		State	Zip code	LEG	City	St	ate Zip code		
	PERSONAL PROPERTY PARCEL or ACCOUNT NO.					L EAL PROPERTY ARCEL or ACCOUN	IT NO			
	LIST ASSESSED VALUE	E(S): \$			L	IST ASSESSED VAI	LUE(S): \$			
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RCV class Date Taxa	W 84.34.020) and will sifications, complete to of Sale	l continue in its the predominate	current use? If y use calculator (ves <u>and</u> the transfer i see instructions).	nvolves I c W	s multiple parcels certify under pen ashington that th	s with different AFFIDAVIT alty of perjury under the law			
Deli	-		·		N	ame (print)				
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			·	<u> </u>						
Tota	l Due		\$							
Exer	nption No. (Sec/Sub) nption Title A MINIMUM OF \$	10.00 IS DUE I	N FEE(S) AND	/OR TAX.	Pe co fiv \$1	erjury in the seconfinement in a sive years, or by a 0,000, or by both	cond degree is a class C felo tate correctional institution if fine in an amount fixed by the h such confinement and fine	ony which is punishable by for a maximum term of the court of not more than		
	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					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).				

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	LEASE TYPE OR PRINT	KING THEE TO	MOBILE HOME ON	LI					
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	Name					Street			
D (er.)					# ED E				
ERED (Seller)					TEF				
	Direct				GIS R (E	Street			
GIS	a.					a.			
REGISTERED OWNER (Sellei	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te Zip code	
0	Phone number				Z	Phone number			
r- [T]	Name] ~	Name			
OF ME					OWNER				
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TO MO	City		State	Zip code	LEGAL	City	Sta	te Zip code	
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	MAKE	YEAR		ODEL				REVENUE TAX	
	WAKE	TLAK	141	ODLL		SIZL	SERIAL NO. 01 I.D.	CODE NO.	
Is th	is property predomin	antly used for t	imber (as classified	under RCW 84.	34 and 8	4.33) or agricul	ture (as classified under		
RCV	W 84.34.020) and wil	l continue in its	current use? If yes	and the transfer				Yes No	
class	sifications, complete	-		·			A FIRM A LATE		
Date	e of Sale				Ι.	antify yandan man		a of the State of	
	able Sale Price								
Exc	ise Tax: State		\$			-			
	Local		\$						
Deli	nquent Interest: Sta	ıte	\$			_			
	Lo	cal	\$						
Deli	nquent Penalty		\$		Da	ate and Place of	Signing:		
Sub	total		\$		Si	gnature of			
State	e Technology Fee		\$		B	uyer/Agent			
	davit Processing Fee				Na	ame (print)			
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	xemption claimed, lis			_	D	ate & 1 face of 5	ngning.		
	mption No. (Sec/Sub	-	moer & title.		Perjury in the second degree is a class C felony which is punishable				
	mption Title	,					state correctional institution for the fine in an amount fixed by the state of the		
	•	\$10 00 IS DUE	IN FEE(S) AND/OI	RTAX	\$1	0,000, or by bo	th such confinement and fine	(RCW 9A.72.030 and	
						CW 9A.20.021(•	
		ASURER'S CE			If.	in selling (or o	therwise transferring ownersh	ip of) a mobile home	
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	reby certify that prop nty on the mobile ho				\mathbf{w}	hich possesses a	tax lien, the seller does not in lien, the seller is guilty of deli	nform the buyer (new	

County Treasurer or Deputy

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).

including the year _

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.