

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 January 1, 2026.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

P	PLEASE TYPE OR PRINT THIS AFFIDAVIT WILL N				ACCURA	TELY COMPLETE	D.		
	Name					Name			
) (r									
REGISTERED OWNER (Seller)					TER				
	Street					Street			
	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Stat	e Zip code	
RE JWJ	City		State	Zip code		City	Stat	e Zip code	
Ū	Phone number					Phone number			
н п	Name				×	Name			
LOCATION OF MOBILE HOME					OWNER				
[] [] H H									
LOCATION MOBILE HO	Street				LEGAL	Street			
LO MO	City		State	Zip code	LEC	City	Stat	e Zip code	
	PERSONAL PROPERTY					EAL PROPERTY	NT NO		
	PARCEL or ACCOUNT N LIST ASSESSED VALUE						NT NO. LUE(S): \$		
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX	
								CODE NO.	
Date	sifications, complete to of Saleable Sale Price						AFFIDAVIT alty of perjury under the laws		
	ise Tax: State				W	ashington that th	he foregoing is true and correc	t.	
						gnature of			
Deli	nquent Interest: Sta	te	\$		Seller/Agent Name (print)				
	Local\$						Signing:		
	nquent Penalty						Signing.		
	total					gnature of uver/Agent			
	e Technology Fee					-			
	davit Processing Fee.						igning:		
	emption claimed, list								
	nption No. (Sec/Sub)						cond degree is a class C felon state correctional institution fo		
Exen	nption Title				fiv	ve years, or by a	fine in an amount fixed by the	e court of not more than	
A M	INIMUM OF \$10.00	IS DUE IN FE	E(S) AND/OR	ТАХ.		0,000, or by bot CW 9A.20.021(1	th such confinement and fine (1)(c)).	RCW 9A.72.030 and	
	TREASURER'S CERTIFICATE					If, in selling (or otherwise transferring ownership of) a mobile home			
	reby certify that prope				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				
	anty on the mobile home described hereon have been paid to and uding the year					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	Cour	nty 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 January 1, 2026. 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**

ption No. (Sec/Sub)
ption Title

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

TREASURER'S CERTIFICATE

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).

County Treasurer or Deputy

THIS SPACE - TREASURER'S USE ONLY



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 January 1, 2026.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

Т	THIS AFFIDAVIT WILL N	OT BE ACCEPTED	UNLESS ALL A	REAS ARE FULLY AND	ACCUR <i>A</i>		D.			
	Name					Name				
REGISTERED OWNER (Seller)					NEW REGISTERED OWNER (Buyer)					
	Street					Street				
						Sireet				
	City State Zip code					City State Zip o				
	Phone number					Phone number				
(۱۱ م	Name					Name				
OF										
ION (
LOCATION MOBILE HO	Street				AL OWNER	Street				
LOC	City		State	Zip code	LEGAL	City	Sta	te Zip code		
	PERSONAL PROPERTY				l R	EAL PROPERTY				
	PARCEL or ACCOUNT N					PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$				
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX		
								CODE NO.		
clas	W 84.34.020) and will sifications, complete to of Sale	the predominate	use calculator	(see instructions).	nvolves	multiple parcel	S with different AFFIDAVIT	Yes No		
Tax	able Sale Price		\$				nalty of perjury under the laws			
Exc	ise Tax: State		\$			Washington that the foregoing is true and correct.				
	Local		\$			gnature of				
Deli	nquent Interest: Star					_				
					Name (print)					
	nquent Penalty				D	ate and Place of	Signing:			
	total					gnature of				
	e Technology Fee				В	Buyer/Agent				
	davit Processing Fee.				N	ame (print)				
	al Due				D	ate & Place of S	igning:			
	temption claimed, list	•	iber & title:		_					
	nption No. (Sec/Sub) nption Title						cond degree is a class C felor state correctional institution for			
LACI	-	\$10.00 IS DUE	IN FEE(S) AN	D/OR TAX.	fir	five years, or by a fine in an amount fixed by the court of not more than				
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. TREASURER'S CERTIFICATE						\$10,000, or by both such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)).				
Cou	TREASURER'S CERTIFICATE 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 9.4.5.060, RCW 9A.5.6.010 (Ad), and RCW 9A.5.6.020)				

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 January 1, 2026.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

Т	HIS AFFIDAVIT WILL N	NOT BE ACCEPTED	UNLESS ALL AREA	AS ARE FULLY AND A	ACCURA		D.			
_	Name					Name				
ERED Seller)					NEW REGISTERED OWNER (Buyer)					
\Box	Street					Street				
REGIST OWNER	City State Zip code					City	Sta	to 7im and a		
REGIONNE	· ·					City	Sta	tte Zip code		
	Phone number					Phone number				
)F	Name					Name				
ON C										
ATIC ILE	Street				AL OWNER	Street				
LOCATION OF MOBILE HOME	City		State	Zip code	LEGAL	City	Sta	ite Zip code		
	PERSONAL PROPERTY	7		•		EAL PROPERTY				
	PARCEL or ACCOUNT						NT NO. LUE(S): \$			
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
Date	sifications, complete e of Sale able Sale Price	-		,	Ιc	ertify under pen	AFFIDAVIT alty of perjury under the law	s of the State of		
	ise Tax: State				Washington that the foregoing is true and correct. Signature of					
			\$	•						
Deli	nquent Interest: Sta				Seller/Agent					
			\$		Name (print)					
Deli	nquent Penalty		\$		Da	ate and Place of	Signing:			
Sub	total		\$		Si	gnature of				
	e Technology Fee				Bu	iyer/Agent				
	davit Processing Fee				Na	nme (print)				
Tota	ıl Due		\$		Da	ate & Place of S	igning:			
	emption claimed, list mption No. (Sec/Sub)	-	ber & title:				cond degree is a class C felo			
Exemption Title					confinement in a state correctional institution for a maximum term of					
	A MINIMUM OF \$	\$10.00 IS DUE II	N FEE(S) AND/O	OR TAX.	\$1	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				
	TRE	EASURER'S CEI	RTIFICATE		RO	CW 9A.20.021(1)(c)).			
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					wl ov	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				
				i i		nnes lo Franciai	nd/or i neil as deimed in 1996			

County Treasurer or Deputy



Chapter 82.45 RCW Chapter 458-61A WAC This form is your receipt when stamped by

Used for Sales on or after January 1, 2026.

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

	E WHEN TRANSFERI LEASE TYPE OR PRINT	RING TITLE TO	MOBILE HOME ON	NLY						
		ОТ ВЕ АССЕРТЕ	D UNLESS ALL AREAS	S ARE FULLY AND	ACCURA	TELY COMPLETE	ED.			
	Name					Name				
RED eller			State Zip code State Zip code State Zip code Street City State Phone number Name Street City State Phone number Name Street City State REAL PROPERTY PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$ MODEL SIZE SERIAL NO. or l.D. REV Comber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under securent use? If yes and the transfer involves multiple parcels with different e use calculator (see instructions). AFFIDAVIT I certify under penalty of perjury under the laws of the St Washington that the foregoing is true and correct. Signature of Seller/Agent Name (print) Name (print)							
IE S	Street					Street				
REGIS OWNER	City		State	Zip code	W.R.	City	Sta	te Zip code		
O R	Phone number									
- m	Name					Name				
ON OF HOME										
LOCATION MOBILE HO	Street					Street				
OCA OBI	G'.		Q	77: 1	[GA]		9.	7: 1		
JΣ	City		State	Zip code		City	Sta	te Zip code		
	PERSONAL PROPERTY PARCEL or ACCOUNT N						NT NO.			
	LIST ASSESSED VALUE	E(S): \$								
	MAKE	YEAR	N	MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
class	sifications, complete	the predominat	e use calculator (see	instructions).	involves	multiple parcel		Yes No		
							nalty of perjury under the law			
			·			_	he foregoing is true and corre	ct.		
	Local		\$							
Deli					N:	ame (print)				
		cal	<u>-</u>		Date and Place of Signing:					
	nquent Penalty total		·			gnature of				
	e Technology Fee		·		Buyer/Agent					
	davit Processing Fee.				Na	ame (print)				
	ıl Due				Da	Date & Place of Signing:				
If ex	cemption claimed, lis	t exemption nu	mber & title:							
	mption No. (Sec/Sub))					cond degree is a class C felor state correctional institution for			
Exe	mption Title A MINIMUM OF \$	\$10.00 IS DUE	IN FEE(S) AND/O	OR TAX.	\$1		fine in an amount fixed by the such confinement and fine			
	TRE	ASURER'S CI	ERTIFICATE					in of a mobile home		
Cou	reby certify that proper nty on the mobile hor ading the year	ne described h	ereon have been pai	d to and	w] ov ap	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	Cour	nty Treasurer or Dep	puty	`	• • • • • • • • • • • • • • • • • • • •	× "	,		

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

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)

Per RCW 82.45.100 (5) No assessment or refund may be made by the department more than four years after the date of sale except upon a showing of:

- (a) Fraud or misrepresentation of a material fact by the taxpayer;
- (b) A failure by the taxpayer to record documentation of a sale or otherwise report the sale to the county treasurer; or
- (c) A failure of the transferor or transferee to report the sale under RCW 82.45.090(2).

RULING REQUESTS

You may request a predetermination of your tax liability. The written opinion will be binding on both you and the department based on the facts presented (<u>WAC 458-20-100(9)</u>). Go to our website at <u>dor.wa.gov/rulings</u> or fax your request to 360-705-6655.

PERJURY

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)).

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.