

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 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



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	WHEN TRANSFERF	RING TITLE TO	MOBILE HOME ON	NLY				•		
	EASE TYPE OR PRINT COMPLETE AFFIDAVIT	'S WILL NOT BE	ACCEPTED							
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TER (Se)	Street				NEW REGISTERED OWNER (Buyer)	Street				
EST ER										
REGISTERED OWNER (Seller	City		State	Zip code	VEW OW	City	Sta	e	Zip code	
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(* [I])	Name					Name				
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5 日 日 日					7					
LOCALION MOBILE HO	Street				LEGAL	Street				
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								CODE	.10.	
84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215 Yes No Date of Sale					I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct. Signature of					
	ole Sale Price				Seller/Agent					
Excis	e Tax: State				Name (print)					
Local\$						Date and Place of Signing:				
Delinquent Interest: State\$							~.5§			
	Loc	al	\$		Signature of					
Delinquent Penalty\$						Buyer/Agent_				
Subtotal\$					Name (print)					
	Technology Fee				Date & Place of Signing:					
	avit Processing Fee				D	ate & Place of S	igning:			
	Due									
	emption claimed, list aption No. (Sec/Sub)									
	ption Title									
	A MINIMUM OF \$	10.00 IS DUE	IN FEE(S) AND/C	OR TAX.						
TREASURER'S CERTIFICATE										
I hereby certify that property taxes due						If, in selling (or otherwise transferring ownership of) a mobile home				
Coun	ty on the mobile hon ling the year	ne described he	reon have been pai		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 0.45,000 RCW 0.45,000 RCW).					
Date County Treasurer or Deputy						9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).				



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R USE WHEN TRANSF		MOBILE HOME	ONLY							
PLEASE TYPE OR PR INCOMPLETE AFFID	INT AVITS WILL NOT BE	ACCEPTED								
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- F				NEW REGISTERED OWNER (Buyer)						
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- THE STATE OF THE	T E/ IR		WOBEL		SILL	SERVE IVO. OF I.B.	CODE NO.			
See ETA 3215 Yes No Date of Sale				I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.						
Excise Tax: State					gnature of					
				Se	eller/Agent					
				Name (print)						
Delinquent Interest: State\$\$					Date and Place of Signing:					
		*				c c				
Delinquent Penalty				Signature of Buyer/Agent						
Subtotal		·								
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.							
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Date		ity Treasurer or Γ	Denuty	9.	45.060, RCW 9 <i>A</i>	A.56.010 (4d), and RCW 9A.5	56.020).			



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r C					<u>a</u> (
ERED (Seller)					NEW REGISTERED OWNER (Buyer)				
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GIS	City State 77 1					City	Sta	te Zip code	
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	PERSONAL PROPERTY PARCEL or ACCOUNT N	JO				EAL PROPERTY	NT NO.		
	LIST ASSESSED VALUE	•				IST ASSESSED VA	-		
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84.3 See Date Taxa Exci	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					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)			
	Loc	cal	\$		D	ate and Place of	Signing:		
Subt	nquent Penalty		\$		Signature of Buyer/Agent				
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If ex Exe	emption claimed, list mption No. (Sec/Sub) mption Title A MINIMUM OF \$	exemption nun	nber & title:						
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Cou	reby certify that property on the mobile horoding the year	erty taxes due _ ne described he	reon have been pa	aid 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			
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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.