

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 Jan. 1, 2020

# FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

	Name					Name					
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E.S.	Street					Street					
REGIST OWNER	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City		State	Zip coo		
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	If exemption claimed, WAC number & title: WAC No. (Sec/Sub)					confinement in a state correctional institution for a maximum term of five year or by a fine in an amount fixed by the court of not more than \$10,000, or by bo such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)).					
							se transferring ownership of				
	A MINIMUM OF	F \$10.00 IS DUE I	N FEE(S) AND/OR T	AX.	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).						
	TR	EASURER'S CEI	RTIFICATE								
Cou		ome described her	eon have been paid to								
	Date County Treasurer or Deputy										



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	C No. (Sec/Sub) C Title						te correctional institution for			
	A MINIMUM OF				\$10	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)).				
	TRE	ASURER'S CE	ERTIFICATE							
Cou	reby certify that prop nty on the mobile hou ding the year	me described he	ereon have been	paid to and	wh	, in selling (or otherwise transferring ownership of) a mobile home hich 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 oplies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW)				

County Treasurer or Deputy

Date



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	able Sale Price				Washington that the foregoing is true and correct.  Signature of						
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WA	C Title						a state correctional institution in an amount fixed by				
	A MINIMUM OF	\$10.00 IS DUE	IN FEE(S) AN	D/OR TAX.			such confinement and fi				
	TRF	EASURER'S CE	ERTIFICATE		RC	CW 9A.20.021(1)	(c)).				
I he							nerwise transferring own				
I hereby certify that property taxes due County on the mobile home described hereon have been paid to and including the year					ow ap	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 County Treasurer or Deputy					9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).					



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	LEASE TYPE OR PRINT HIS AFFIDAVIT WILL N	ОТ ВЕ АССЕРТЕ	ED UNLESS ALL AREA	S ARE FULLY AND	ACCURA	RATELY COMPLETED.					
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	r RCW 84.34.020) ar rent classifications, c					mvorves multiple pareels with					
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Date	of Sale ble Sale Price		¢			certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.					
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	lavit Processing Fee.  l Due				Na	Name (print)					
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	emption claimed, WA				Do	Perjury in the second degree is a class C felony which is punishable b					
	C No. (Sec/Sub) C Title					onfinement in a state correctional institution for a maximum term of					
WA						ive years, or by a fine in an amount fixed by the court of not more than					
	A MINIMUM OF \$	510.00 IS DUE	IN FEE(S) AND/C	JR TAX.		10,000, or by both such confinement and fine (RCW 9A.72.030 and CCW 9A.20.021(1)(c)).					
			ERTIFICATE								
I her	eby certify that property on the mobile hor	erty taxes due ne described h	ereon have been na	id to and		f, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new					
	iding the year			to und	ow	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 (RCW					
Date County Treasurer or Deputy					9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).						



in which property is located.

# MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

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## FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

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unde	is property predomina er RCW 84.34.020) ar erent classifications, c	nd will continu	e in it's current us	e? If yes and the tra	ınsfer in		parcels with	Yes	No		
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Taxa	able Sale Price		\$				e foregoing is true and co				
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	TRE	ASURER'S C	ERTIFICATE			W 9A.20.021(1)		anahin afi	o modeilo homo		
	reby certify that prope			:14 1			nerwise transferring own tax lien, the seller does n				
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	dening the year					olies to Fraud an 5.060, RCW 9A					
Date County Treasurer or Deputy						,	<i>     \</i>		,		

#### 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 WA Relay Service by calling 711.