

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

Chapter 82.45 RCW This form is your receipt when stamped

Chapter 458-61A WAC by cashier.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

	PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED									
Q	Name					Name				
ERE ER					NEW REGISTERED OWNER					
REGISTERED OWNER	Street					Street				
RE	City State Zip Code					City	St	ate Zip Code		
OF ME	Name					Name				
ON OF HOME					OWNER					
LOCATION OF MOBILE HOME	Street				AL	Street				
LOM	City		State	Zip Code	LEG	City	St	ate Zip Code		
		PERSONAL PROPERTY PARCEL or ACCOUNT NO				L REAL PROPERTY PARCEL or ACCOUNT NO				
	LIST ASSESSED VALUE	E(S): \$			_ LI	ST ASSESSED VA	LUE(S): \$	REVENUE TAX		
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	CODE NO.		
Date	e of Sale									
Taxa	able Sale Price				т.		AFFIDAVIT	C.1 C C		
Exci	se Tax: State		\$ <u> </u>				alty of perjury under the law ne foregoing is true and corre			
	Local		\$		Sis	Signature of				
Deli	nquent Interest: Star	te	\$							
	Loc	cal	\$		Name (print)					
Deli	nquent Penalty		\$		Date and Place of Signing:					
Subt	otal		\$		Di	ite and I lace of	51g.m.g			
	e Technology Fee				Signature of					
	davit Processing Fee.				Grantee/Agent					
	l Due		·		Name (print)					
	temption claimed, WA				Date & Place of Signing:					
WAC No. (Sec/Sub) WAC Title										
***	A MINIMUM OF \$									
	TREA	ASURER'S CI	ERTIFICATE							
I her							herwise transferring ownersh			
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					
	Date County Treasurer or Deputy					9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).				



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	PLEASE TYPE OR PRINT			N TRANSFERRING	TITLE T	O MOBILE HON	ME ONLY				
Ω	INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED  Name					Name					
REGISTERED OWNER											
	Street					Street					
$\Xi$	City		State	Zip Code	NEW	City	Sta	te Zip Code			
OF ME	Name					Name					
TON OF E HOME					OWNER						
LOCATION MOBILE HO	Street		- Cu	7: 0 1	EGAL	Street					
ΪΨ	City		State	Zip Code	LE	City	Sta	te Zip Code			
	PERSONAL PROPERTY PARCEL or ACCOUNT N LIST ASSESSED VALUE				. P.		NT NO LUE(S): \$				
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.			
Date	of Sale						AFFIDAVIT				
	able Sale Price					I certify under penalty of perjury under the laws of the State of					
Exci			\$		W	ashington that t	he foregoing is true and correct	et.			
Deli	nquent Interest: Stat		\$		Signature of Grantor/Agent						
DÇII			\$ \$								
Deli	nquent Penalty				Name (print)						
	otal				Date and Place of Signing:						
State	e Technology Fee		\$		a:						
Affi	davit Processing Fee.		\$		Signature of Grantee/Agent						
Tota	l Due		\$		Name (print)						
If exemption claimed, WAC number & title: WAC No. (Sec/Sub)					Date & Place of Signing:						
WA	C Title										
	A MINIMUM OF \$	510.00 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					wł ow 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	Coun	ty Treasurer or D	Deputy							



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	PLEASE TYPE OR PRINT		FOR USE WHEN T	TRANSFERRING T	TITLE T	O MOBILE HOM	EONLY				
	INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED  Name					Name					
REGISTERED OWNER											
GGISTE	Street					Street					
RI	City		State	Zip Code	NEW	City	Stat	e Zip Code			
)F 1E	Name					Name					
ON C HON					OWNER						
LOCATION OF MOBILE HOME	Street					Street					
LOC MOJ	City		State	Zip Code	LEGAL	City	Stat	e Zip Code			
	PERSONAL PROPERTY PARCEL or ACCOUNT NO					REAL PROPERTY PARCEL or ACCOUNT NO					
	LIST ASSESSED VALUE	E(S): \$			L	ST ASSESSED VA	LUE(S): \$				
	MAKE	YEAR	N	MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.			
Date	of Sale										
	ble Sale Price				Ιc	AFFIDAVIT  I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.  Signature of					
Exci	se Tax: State										
			\$								
Deli	nquent Interest: Star				Name (print)  Date and Place of Signing:						
- ·			\$								
	nquent Penalty		<u>-</u>								
	otal Technology Fee										
l	davit Processing Fee		<u>'</u>		Signature of						
	l Due				Grantee/Agent						
	emption claimed, WA		·		Name (print)  Date & Place of Signing:						
	-										
	WAC No. (Sec/Sub) WAC Title										
	A MINIMUM OF \$	310.00 IS DUE	IN FEE(S) AND/O	R TAX.							
		ASURER'S C			If, in selling (or otherwise transferring ownership of) a mobile home						
I hereby certify that property taxes due County on the mobile home described hereon have been paid to and including the year					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	Cou	nty Treasurer or Dep	outy	9.4	15.060, RCW 9 <i>F</i>	A.56.010 (4d), and RCW 9A.5	6.020).			



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	PLEASE TYPE OR PRINT			TRANSFERRING 7	TITLE T	O MOBILE HOM	IE ONLY				
D	INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED  Name					Name					
REGISTERED OWNER											
GISTE	Street					Street					
RI	City State Zip			Zip Code	NEW	City	Stat	te Zip Code			
OF AE	Name	Name									
ONO					OWNER						
LOCATION OF MOBILE HOME	Street				EGAL (	Street					
LO( MO)	City		State	Zip Code	LEC	City	Stat	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.			
			Ф				AFFIDAVIT				
	able Sale Pricese Tax: State					I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.					
EXC			\$ \$		W	ashington that ti	ne foregoing is true and correc	et.			
Deli	nquent Interest: Stat		·		Signature of Grantor/Agent						
	-		\$		Name (print)						
	nquent Penalty		·		Date and Place of Signing:						
	otal										
	e Technology Fee davit Processing Fee.		` <u> </u>		Signature of						
	ll Due		·		Grantee/Agent						
If ex	emption claimed, WA	AC number & 1	title:		Name (print)						
WAC No. (Sec/Sub)  WAC Title					Da	ite & Place of S	igning:				
WA	A MINIMUM OF \$										
	TDE	A CLIDED 2C CI									
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					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 County Treasurer or Deputy											



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	PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED										
О	Name					Name					
REGISTERED OWNER											
	Street					Street					
	City State Zip Code					City	Sta	te Zip Code			
TION OF E HOME	Name				NER	Name					
					OWN						
LOCATION MOBILE HC	Street				4L	Street					
TO WC	City		State	Zip Code	TEG,	City	Sta	te Zip Code			
	PERSONAL PROPERTY PARCEL or ACCOUNT N	NO			P.		NT NO.				
	LIST ASSESSED VALUE	E(2): 2			_ L	LIST ASSESSED VALUE(S): \$					
	MAKE	YEAR	l l	MODEL		SIZE	SERIAL NO. or I.D.	CODE NO.			
	e of Saleable Sale Price				AFFIDAVIT						
	ise Tax: State					I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.					
L.i.e.			\$								
Deli	nquent Interest: Sta				Signature of Grantor/Agent						
Den			\$								
Deli	nquent Penalty				Name (print)						
	total				Date and Place of Signing:						
	e Technology Fee										
	davit Processing Fee.				Signature of						
	ll Due				Grantee/Agent						
	temption claimed, WA		'		Name (print)						
	C No. (Sec/Sub)				Date & Place of Signing:						
	C Title										
	A MINIMUM OF \$										
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 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 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 0.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).					
	Date	Cou	inty Treasurer or De	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.

## **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 REOUESTS**

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 http://dor.wa.gov or call (360) 534-1503. To request this document in an alternate format, visit http://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.