

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

MOBILE HOME Real Estate Excise Tax Affidavit

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

Used for sales on or after December 1, 2024.

	NCOMPLETE AFFIDAVI	TS WILL NOT BE .	ACCEPTED			Name		
_						Ivanie		
REGISTERED WNER (Seller)					EREI yer)			
	Street					Street		
ER I					LEG	Sheet		
REGIS' OWNER	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te Zip cod
⁻ 0	Phone number				Z	Phone number		
LOCATION OF MOBILE HOME	Name				R	Name		
					OWNER			
	Street				LEGAL (Street		
LOC. MOB	City		State	Zip code	LEC	City	Sta	te Zip cod
	PERSONAL PROPERTY					EAL PROPERTY		
	PARCEL or ACCOUNT I						NT NO	
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
84.3 See Date	is property predomin 4 and 84.33) or agric ETA 3215 of Sale	ulture (as classi	fied under RCW	V 84.34.020)? Yes No			AFFIDAVIT nalty of perjury under the laws the foregoing is true and correct	
84.3 See Date Tax	4 and 84.33) or agric ETA 3215 of Sale able Sale Price	ulture (as classi	fied under RCW	V 84.34.020)? Yes No	W Sig	ashington that t gnature of	nalty of perjury under the laws he foregoing is true and correc	ct.
84.3 See Date Tax	4 and 84.33) or agric ETA 3215 of Sale able Sale Price se Tax: State	ulture (as classi	fied under RCW	V 84.34.020)? Yes No	W Sig Se	ashington that t gnature of ller/Agent	nalty of perjury under the laws the foregoing is true and correct	ct.
84.3 See Date Tax Exc	4 and 84.33) or agric ETA 3215 of Sale able Sale Price se Tax: State Local	ulture (as classi	fied under RCW	V 84.34.020)? Yes No	W Sig Se	ashington that t gnature of ller/Agent	nalty of perjury under the laws he foregoing is true and correc	ct.
84.3 See Date Tax Exc	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta	ulture (as classi	fied under RCW \$ \$ \$ \$ \$	V 84.34.020)? Yes No	W Siş Se Na	ashington that t gnature of Iller/Agent ame (print)	nalty of perjury under the laws the foregoing is true and correct	ct.
84.3 See Date Tax Exc Deli	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta Lo	ulture (as classi	fied under RCW \$ \$ \$ \$ 	V 84.34.020)? Yes No	W Sig Se Na Da	ashington that t gnature of Iler/Agent ame (print) ate and Place of	nalty of perjury under the laws the foregoing is true and correct	ct.
84.3 See Date Tax Exc Deli	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta Lo nquent Penalty	ulture (as classi	fied under RCW \$ \$ \$ \$ \$	V 84.34.020)? Yes No	W Sig Se Na Da Sig	ashington that t gnature of Iller/Agent ame (print) ate and Place of gnature of	nalty of perjury under the laws the foregoing is true and correct Signing:	ct.
84.3 See Data Tax Exc Deli Deli Sub	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta Lo nquent Penalty	ulture (as classi	fied under RCW \$ \$ \$ \$ \$ \$	V 84.34.020)? Yes No	W Si _i Se Na Da Si _i Bu	ashington that t gnature of Iller/Agent ame (print) ate and Place of gnature of iyer/Agent	nalty of perjury under the laws the foregoing is true and correct Signing:	ct.
84.3 See Date Tax Exc Deli Sub Stat	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta Lo nquent Penalty total	ulture (as classi	fied under RCW\$	V 84.34.020)? Yes No	W Si _i Se Na Da Si _i Bu	ashington that t gnature of Iller/Agent ame (print) ate and Place of gnature of iyer/Agent	nalty of perjury under the laws the foregoing is true and correct Signing:	ct.
84.3 See Data Tax Exc Deli Deli Sub Stat Affi	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta Lo nquent Penalty	ulture (as classi nte	fied under RCW	V 84.34.020)? Yes No	W Si _i Se Da Da Si _i Bu Na	ashington that t gnature of Iller/Agent ame (print) ate and Place of gnature of Iyer/Agent ame (print)	nalty of perjury under the laws the foregoing is true and correct Signing:	ct.
84.3 See Data Tax Exc Deli Sub Stat Affi Tota	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta Lo nquent Penalty total total davit Processing Fee. 1 Due	ulture (as classi	fied under RCW\$	V 84.34.020)? Yes No	W Si _i Se Da Da Si _i Bu Na	ashington that t gnature of Iller/Agent ame (print) ate and Place of gnature of Iyer/Agent ame (print)	nalty of perjury under the laws the foregoing is true and correct Signing:	ct.
84.3 See Data Tax Exc Deli Sub Stat Affi Tota	4 and 84.33) or agric ETA 3215 of Sale able Sale Price Local nquent Interest: State nquent Penalty total e Technology Fee davit Processing Fee. l Due	tt exemption nur	fied under RCW\$	V 84.34.020)? Yes No	W Si Se Da Si Bu Na Da	ashington that t gnature of Iler/Agent ame (print) ate and Place of gnature of yyer/Agent ame (print) ate & Place of S	nalty of perjury under the laws the foregoing is true and correct Signing:	ct.
84.3 See Data Tax Exc Deli Sub Stat Affi Tota If e: Exe	4 and 84.33) or agric ETA 3215 of Sale able Sale Price Local nquent Interest: State nquent Interest: State Lo nquent Penalty total davit Processing Fee advit Processing Fee at Due	texemption nur	fied under RCW\$	V 84.34.020)? Yes No	W Sił Se Da Sił Bu Na Da If, wł	ashington that t gnature of iller/Agent ame (print) ate and Place of gnature of iver/Agent ame (print) ate & Place of S in selling (or on nich possesses a	halty of perjury under the laws the foregoing is true and correct Signing:	ct. ip of) a mobile home form the buyer (new
84.3 See Data Tax Exc Deli Sub Stat Affi Tota If e: Exe	4 and 84.33) or agric ETA 3215 of Sale able Sale Price Local nquent Interest: State Local nquent Penalty total total e Technology Fee davit Processing Fee. l Due cemption claimed, lis mption No. (Sec/Sub	tte cal st exemption nur	ified under RCW \$	V 84.34.020)? Yes No	W Sił Se Da Sił Bu Na Da If, wł	ashington that t gnature of iller/Agent ame (print) ate and Place of gnature of iyer/Agent ame (print) ate & Place of S in selling (or o nich possesses a vner) of such a	halty of perjury under the laws the foregoing is true and correct Signing:	ip of) a mobile home iform the buyer (new berate deception as it
84.3 See Data Tax Exc Deli Sub Stat Affi Tota If e: Exe	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta Lo nquent Penalty total davit Processing Fee. 1 Due cemption claimed, lis mption No. (Sec/Sub mption Title A MINIMUM OF S	tte cal st exemption nur	ified under RCW \$	V 84.34.020)? Yes No	W Sił Se Da Sił Bu Da Da If, wł ow ap	ashington that t gnature of ller/Agent ame (print) ate and Place of gnature of lyer/Agent ame (print) ate & Place of S in selling (or o nich possesses a vner) of such a plies to Fraud a	halty of perjury under the laws the foregoing is true and correct Signing:	ip of) a mobile home iform the buyer (new berate deception as it e 9 and 9A RCW (RCW
84.3 See Data Tax Exc Delii Sub Stat Affi Tota If e: Exe	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta Lo nquent Penalty total e Technology Fee davit Processing Fee. l Due temption claimed, lise mption No. (Sec/Sub mption Title A MINIMUM OF S	st exemption nur)	ified under RCW \$	V 84.34.020)? Yes No	W Sił Se Da Sił Bu Da Da If, wł ow ap	ashington that t gnature of ller/Agent ame (print) ate and Place of gnature of lyer/Agent ame (print) ate & Place of S in selling (or o nich possesses a vner) of such a plies to Fraud a	halty of perjury under the laws the foregoing is true and correct Signing:	ip of) a mobile home iform the buyer (new berate deception as it e 9 and 9A RCW (RCW
84.3 See Data Tax Exc Delii Sub Stat Affi Tota If e: Exe Exe Exe	4 and 84.33) or agric ETA 3215 of Sale able Sale Price ise Tax: State Local nquent Interest: Sta Lo nquent Penalty total davit Processing Fee. 1 Due cemption claimed, lis mption No. (Sec/Sub mption Title A MINIMUM OF S	st exemption nur 10.00 IS DUE ASURER'S CE erty taxes due _ me described he	ified under RCW \$	V 84.34.020)? Yes No	W Sił Se Da Sił Bu Da Da If, wł ow ap	ashington that t gnature of ller/Agent ame (print) ate and Place of gnature of lyer/Agent ame (print) ate & Place of S in selling (or o nich possesses a vner) of such a plies to Fraud a	halty of perjury under the laws the foregoing is true and correct Signing:	ip of) a mobile home iform the buyer (new berate deception as it 9 and 9A RCW (RCW

Department of	P
Revenue '	5
Washington St	ate

REAL ESTATE EXCISE TAX AFFIDAVIT Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC

MOBILE HOME

This form is your receipt when stamped by cashier.

Used for sales on or after December 1, 2024.

		TS WILL NOT BI	E ACCEPTED			Name			
	Name				\circ	Name			
ERED Seller)					EREI yer)				
\sim	Street				NEW REGISTERED OWNER (Buyer)	Street			
GIS VER	<u>ci</u>		<u></u>	7: 1	REC	<u> </u>	<u>.</u>	te Zip cod	
REGIST OWNER	City		State	Zip code	VEW OW	City State			
Ŭ	Phone number					Phone number			
OF ME	Name				ER	Name			
0 N O H O I					OWNER				
LOCATION OF MOBILE HOME	Street					Street			
TOC MOE	City		State	Zip code	LEGAL	City	Sta	te Zip cod	
	PERSONAL PROPERTY					EAL PROPERTY			
	PARCEL or ACCOUNT N LIST ASSESSED VALUE						NT NO LUE(S): \$		
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.	
84.3 See	is property predomina 4 and 84.33) or agricu ETA 3215						AFFIDAVIT alty of perjury under the laws he foregoing is true and correct		
84.3 See Date	4 and 84.33) or agricu ETA 3215 of Sale	ulture (as class	sified under RCW	84.34.020)? Yes No	W Si	ashington that the gnature of	alty of perjury under the laws he foregoing is true and correc	ct.	
84.3 See Date Taxa	4 and 84.33) or agricu ETA 3215 of Sale ible Sale Price	ulture (as class	sified under RCW	84.34.020)? Yes No	W Si	ashington that the gnature of	alty of perjury under the laws	ct.	
84.3 See Date Taxa	4 and 84.33) or agricu ETA 3215 of Sale ible Sale Price se Tax: State	ulture (as class	sified under RCW	84.34.020)? Yes No	W Si Se	ashington that tl gnature of ller/Agent	alty of perjury under the laws he foregoing is true and correc	ct.	
84.3 See Date Taxa Exci	4 and 84.33) or agricu ETA 3215 of Sale ible Sale Price se Tax: State Local	ulture (as class	sified under RCW 	84.34.020)? Yes No	W Si Se Na	ashington that the second seco	alty of perjury under the laws he foregoing is true and correc	ct.	
84.3 See Date Taxa Exci	4 and 84.33) or agricu ETA 3215 of Sale ible Sale Price se Tax: State Local nquent Interest: Stat	ulture (as class	sified under RCW \$	84.34.020)? Yes No	W Si Se Na	ashington that the second seco	halty of perjury under the laws	ct.	
84.3 See Date Taxa Exci	4 and 84.33) or agricu ETA 3215 of Sale ible Sale Price se Tax: State Local nquent Interest: Stat	ulture (as class	sified under RCW \$ \$ \$ \$	84.34.020)? Yes No	W Si Se Na Da	ashington that the gnature of iller/Agent ame (print) ate and Place of gnature of	halty of perjury under the laws the foregoing is true and correct Signing:	ct.	
84.3 See Taxa Exci Deli	4 and 84.33) or agricu ETA 3215 of Sale Ible Sale Price se Tax: State Local nquent Interest: Stat	ulture (as class	sified under RCW \$	84.34.020)? Yes No	W Si Se Na Da Si Bi	ashington that the gnature of the second sec	alty of perjury under the laws he foregoing is true and correct Signing:	ct.	
84.3 See Taxa Exci Deli Deli Subt	4 and 84.33) or agricu ETA 3215 of Sale uble Sale Price se Tax: State Local nquent Interest: Stat Loc nquent Penalty otal	ulture (as class	sified under RCW \$	84.34.020)? Yes No	W Si Sc N; D; Si Bi N;	ashington that the gnature of the second sec	halty of perjury under the laws the foregoing is true and correct Signing:	ct.	
84.3 See Date Taxa Exci Deli Subt State Affie	4 and 84.33) or agricu ETA 3215 of Sale ible Sale Price se Tax: State Local nquent Interest: Stat Loc nquent Penalty otal te Technology Fee davit Processing Fee	ulture (as class	sified under RCW \$	84.34.020)? Yes No	W Si Sc N; D; Si Bi N;	ashington that the gnature of the second sec	alty of perjury under the laws he foregoing is true and correct Signing:	ct.	
84.3 See Date Taxa Exci Deli Subt State Affie	4 and 84.33) or agricu ETA 3215 of Sale uble Sale Price se Tax: State Local nquent Interest: Stat Loc nquent Penalty otal	ulture (as class	sified under RCW \$	84.34.020)? Yes No	W Si Sc N; D; Si Bi N;	ashington that the gnature of the second sec	halty of perjury under the laws the foregoing is true and correct Signing:	ct.	
84.3 See Taxa Exci Deli Deli Subt State Affie Tota If ex	4 and 84.33) or agricu ETA 3215 of Sale ible Sale Price se Tax: State Local nquent Interest: Stat Loc nquent Penalty otal otal tavit Processing Fee davit Processing Fee l Due	exemption nu	sified under RCW\$	84.34.020)? Yes No	W Si Sc N; D; Si Bi N;	ashington that the gnature of the second sec	halty of perjury under the laws the foregoing is true and correct Signing:	ct.	
84.3 See Taxa Exci Deli Deli Subt State Affie Tota If ex	4 and 84.33) or agricu ETA 3215 of Sale able Sale Price Local nquent Interest: Stat Loc nquent Penalty otal t Technology Fee davit Processing Fee l Due emption claimed, list nption No. (Sec/Sub)	exemption nu	sified under RCW\$	84.34.020)? Yes No	W Si Sc N; D; Si Bi N;	ashington that the gnature of the second sec	halty of perjury under the laws the foregoing is true and correct Signing:	ct.	
84.3 See Taxa Exci Deli Deli Subt State Affie Tota If ex	4 and 84.33) or agricu ETA 3215 of Sale able Sale Price Local nquent Interest: Stat Loc nquent Penalty otal t Technology Fee davit Processing Fee l Due emption claimed, list nption No. (Sec/Sub)	exemption nu	sified under RCW\$	84.34.020)? Yes No	W Si Sc N; D; Si Bi N;	ashington that the gnature of the second sec	halty of perjury under the laws the foregoing is true and correct Signing:	ct.	
84.3 See Taxa Exci Deli Deli Subt State Affie Tota If ex	4 and 84.33) or agricu ETA 3215 of Sale uble Sale Price se Tax: State Local nquent Interest: Stat Loc nquent Penalty otal otal tavit Processing Fee davit Processing Fee l Due emption claimed, list nption No. (Sec/Sub) nption Title A MINIMUM OF \$	exemption nu	sified under RCW\$	84.34.020)? Yes No	W Si Si Di Si Bi Ni	ashington that the gnature of iller/Agent ame (print) ate and Place of gnature of iyer/Agent ame (print) ate & Place of S	halty of perjury under the laws the foregoing is true and correct Signing:	ct.	

Date

County Treasurer or Deputy



MOBILE HOME Real Estate Excise Tax Affidavit

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.

OR USE WHEN TRANSFE PLEASE TYPE OR PRIN		MOBILE HOME C	DNLY			Used for sales of or and	. December 1, 2024.		
INCOMPLETE AFFIDA		ACCEPTED		٦	N				
Name					Name				
eller)				er)					
Street				ISTE (Buy	Street				
				LEG	Succi				
REGISTERED OWNER (Seller Cith Cith		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te Zip coo		
O Phone number				Z -	Phone number				
Name				_] _	Name				
ME				OWNER					
HO HO				M					
OH HITS Street					Street				
City		State	Zip code	LEGAL	City	Sta	ite Zip coo		
$ \Sigma $		State	Zip code		City	318			
PERSONAL PROPER' PARCEL or ACCOUN	TY T NO				EAL PROPERTY ARCEL or ACCOU	NT NO.			
LIST ASSESSED VAI						ALUE(S): \$			
MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX		
							CODE NO.		
See ETA 3215 Date of Sale Taxable Sale Price		\$		 I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct. Signature of 					
Excise Tax: State				Se	eller/Agent				
				Name (print)					
Delinquent Interest: S				Date and Place of Signing:					
	Local	-		Date and Frace of Signing.					
Delinquent Penalty Subtotal				Signature of Buyer/Agent Name (print)					
State Technology Fee .									
Affidavit Processing Fo									
Total Due				Date & Place of Signing:					
				_					
If exemption claimed, Exemption No. (Sec/Su	ıb)								
Exemption Title									
A MINIMUM O	F \$10.00 IS DUE	IN FEE(S) AND/	OR TAX.						
TF	REASURER'S CE	RTIFICATE							
I hereby certify that pro	operty taxes due					therwise transferring ownersh a tax lien, the seller does not in			
County on the mobile h including the year	nome described he	ereon have been pa		ov ap	vner) of such a plies to Fraud a	a tax lien, the seller does not n lien, the seller is guilty of deli und/or Theft as defined in Title A.56.010 (4d), and RCW 9A.	berate deception as it e 9 and 9A RCW (RCV		
Date	Coun	ty Treasurer or D	enuty	9.	тэ.000, КС W 9	A.30.010 (40), and KC W 9A.	50.0203.		



MOBILE HOME Real Estate Excise Tax Affidavit

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.

	E WHEN TRANSFER LEASE TYPE OR PRINT		MOBILE HOM	E ONLY			Used for Sales of or an			
	ICOMPLETE AFFIDAV		ACCEPTED		_					
	Name					Name				
ERED Seller)					L 2 L 1 L NEW REGISTERED OWNER (Buyer)					
ERI	Sturret				STE Buy	Cture et				
IST) ER (Street				ER	Street				
REGISTERED OWNER (Sellei	City	ty State			EW REGISTERE OWNER (Buyer)	City	Sta	te Zip cod		
а <u>0</u>	Phone number				- E O	Phone number				
с. [T]	Name					Name				
LOCATION OF MOBILE HOME					OWNER					
NOH					MO					
ATI ILE	Street					Street				
LOCATION MOBILE HC	City		State	Zip code	LEGAL	City	Sta	te Zip cod		
ΣΓ	City		State	Zip cout			512			
	PERSONAL PROPERTY PARCEL or ACCOUNT					EAL PROPERTY ARCEL or ACCOU	NT NO.			
	LIST ASSESSED VALU					IST ASSESSED VALUE(S): \$				
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
Date Taxa	ETA 3215 of Sale ble Sale Price se Tax: State		\$ \$		W Si	ashington that t ignature of	nalty of perjury under the law the foregoing is true and corre	ct.		
					Name (print)					
Delir	nquent Interest: Sta					· ·	Signing:			
יר ח	Local\$									
		\$			Si	gnature of				
					B	uyer/Agent				
			\$			Name (print)				
	-	lavit Processing Fee\$					Signing:			
If exe Exen	emption claimed, lis nption No. (Sec/Sub nption Title	t exemption nu	mber & title:							
	A MINIMUM OF	\$10.00 IS DUE	E IN FEE(S) AN	D/OR TAX.						
Cour	TRE eby certify that prop nty on the mobile ho iding the year	me described h	ereon have beer	n paid to and	w ov	hich possesses a wner) of such a	therwise transferring ownersh a tax lien, the seller does not in lien, the seller is guilty of deli	nform the buyer (new		

Date

County Treasurer or Deputy

THIS SPACE - TREASURER'S USE ONLY

Revenue Washington State
washington state

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

MOBILE HOME Real Estate Excise Tax Affidavit

Chapter 82.45 RCW Chapter 458-61A WAC

This form is your receipt when stamped by cashier.

Used for Sales on or after December 1, 2024.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY
PLEASE TYPE OR PRINT

	COMPLETE AFFIDAVIT Name					Name				
n (j					ED					
Seller					TER					
$=$ \square	Street					Street				
OWNER	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te Zip cod		
6	Phone number				Ξ.	Phone number				
L	Name					Name				
HOME					OWNER					
					ΟMΟ					
MOBILE	Street				EGAL	Street				
MOB	City		State	Zip code	LEC	City	Sta	te Zip cod		
	PERSONAL PROPERTY					EAL PROPERTY				
	PARCEL or ACCOUNT N						NT NO			
	MAKE	YEAR		AODEL	Ľ.	SIZE		REVENUE TAX		
	MAKE	YEAK	N	IODEL		SIZE	SERIAL NO. or I.D.	CODE NO.		
Date	TA 3215 of Sale ble Sale Price		\$		W Sig	ashington that t gnature of	nalty of perjury under the laws he foregoing is true and corre	ct.		
Excis	e Tax: State				Se	ller/Agent				
			\$		Na	ame (print)				
Delin	quent Interest: Sta		\$		Date and Place of Signing:					
Delin	quent Penalty		-		c:	gnature of				
	tal				Buyer/Agent					
	Technology Fee				Na	ame (print)				
	avit Processing Fee.				Da	ate & Place of S	Signing:			
	Due						-88-			
	mption claimed, list	-								
	ption No. (Sec/Sub) ption Title									
LACII	•									
		10.00 13 17012 11	V FEE(S) AND/O	R TAX.						
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX. TREASURER'S CERTIFICATE Thereby certify that property taxes due County on the mobile home described hereon have been paid to and										
Coun	by certify that prope	ASURER'S CER erty taxes due ne described here	TIFICATE con have been pai		wł ow	nich possesses a vner) of such a l	therwise transferring ownersh tax lien, the seller does not ir lien, the seller is guilty of deli nd/or Theft as defined in Title	form the buyer (new berate deception as it		

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 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.

For tax assistance, contact your local County Treasurer/Recorder or visit https://dor.wa.gov or call 360-534-1503. To request this document in an alternate format, visit https://dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

REV 84 0003e (11/13/24)