

**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.

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

REGISTERED
OWNER (Seller)

Name
Street
City State Zip code
Phone number

LOCATION OF
MOBILE HOME

Name
Street
City State Zip code

NEW REGISTERED
OWNER (Buyer)

Name
Street
City State Zip code
Phone number

LEGAL OWNER

Name
Street
City State 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.

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.....\$ _____
Local.....\$ _____
Delinquent Penalty\$ _____
Subtotal\$ _____
State Technology Fee\$ _____
Affidavit Processing Fee.....\$ _____
Total Due.....\$ _____

If exemption claimed, list exemption number & title:
Exemption No. (Sec/Sub) _____
Exemption Title _____

A MINIMUM OF \$10.00 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 _____.

Date County Treasurer or Deputy

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) _____

Date and Place of Signing: _____

Signature of
Buyer/Agent _____

Name (print) _____

Date & Place of Signing: _____

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\(5\)\(d\)](#), and [RCW 9A.56.020](#)).

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Name			
Street			
City	State	Zip code	
Phone number			

NEW REGISTERED OWNER (Buyer)

Name			
Street			
City	State	Zip code	
Phone number			

LOCATION OF MOBILE HOME

Name			
Street			
City	State	Zip code	

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Street			
City	State	Zip code	

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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 owned 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 ([WAC 458-20-100\(9\)](#)). Go to our website at dor.wa.gov/rulings 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(l)(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.