



Step 1 Complete New Home Move In form and return to Takesa Village.

Step 2 Board of Directors will Approve or Deny the home and if approve move to next step

Step 3 Complete a Background check @ www.takesavillage.coop This is \$60 and paid for on the website. If you have any questions, you can reach out to Common Wealth at 503-244-2300

Step 4 Background Check is approved (if denied you can meet with the Board to explain issues. The Board may allow for an exception)

Step 5 Complete all requirements for moving the home (see below) Work with Takesa on date of moving

Step 6 Complete a Lease with the Office and Pay your one-time Membership Fee of \$200.00 (certified funds) Takesa Office number 509-466-1492

Useful information to assist you in on relocating your home to Takesa Village.

Building and Codes 509-477-3675

For Placement Permit see attachment

Acquire the Tax Moving Permit in the County the Home is in.

- Documents required for Mobile Homes that are being moved
 - Washington State Title or Affidavit in Lieu of Title with proper signatures
 - Proof from the Treasurer's Office that the property taxes are current
 - Application with notarized signatures of all registered owners to be shown on the new title
 - Name and address of lien holder
 - Sales tax is due on the purchase price

OR

If the home is being moved within Spokane County

www.spokanecounty.org 509-477-4713.

Move or Transfer a Mobile Home

Transfer of Ownership of a Mobile Home, Manufactured Home

If a mobile home is sold or transferred to another party but not required to move from its current location, then a [Mobile Home Real Estate Excise Tax Affidavit \(PDF\)](#) must be completed. Excise tax may be due in order to transfer the title to the new owner. This form can be downloaded from the above link or obtained from the Spokane County Treasurer's Office and must be signed by both buyer and seller. For further information about what is required to complete the mobile home real estate excise affidavit please call 509-477-4713.

WA DOL 360-902-3900

Mobile Home Transfer of Ownership

- Documents required for Mobile Homes that are not being moved
 - o Washington State title or Affidavit in Lieu of Title with proper signatures
 - o Excise Tax Affidavit from the County Treasurer's Office
 - o Application with notarized signature of all registered owners to be shown on the new title
 - o Name and address of lien holder

If a mobile home is sold or transferred to another party and is required to move from its current location then sales tax may be due in order to transfer the title. **Sales tax is collected by the Department of Licensing / Auditors. Please call 509-477-2222** for further details and requirements. The DOL will require proof of taxes paid from the County Treasurer. **A Moving (Tax Certificate) Permit** is required as your proof of taxes paid. See requirements below.

Moving (Tax Certificate) Permit Requirements

Moving (Tax Certificate) Permits to relocate a mobile home are issued by the Spokane County Treasurer's Office. Information required to obtain a Moving (Tax Certificate) Permit is as follows:

- o Current owner's name and address
- o New owner (if applicable) name and address
- o Name of the moving company (please check with our office to see if the moving company information is on file)
- o Assessor parcel number of the mobile home
- o Assessor parcel number where mobile home is moving from
- o Assessor parcel number where mobile home is moving to
- o The mobile home or manufactured home title or copy of the title or a title application/registration form is required. A moving permit will **not** be issued without one of these documents
- o Please bring all information, listed above, to the Spokane County Treasurer's Office to complete the application. This must be done in person due to signature requirements

All real estate taxes for the mobile home must be paid in full.

If the mobile home is moving out of County, but within the state, then the next year's taxes must be paid as well.

Additional Resources

Connecting to the Power

LNI 1-800-705-1411 option 3

A permit is required to connect to the power pedestal

Avista 800-227-9187



Manufactured Home Permits

BP-3

Department of Building and Planning

The purpose of this brochure is to provide an overview what information will be necessary to complete your application and to answer some common questions related to your permit for installation of a Manufactured Home. Your installation must conform to standards adopted by Spokane County and the State of Washington, the Zoning Code, and the manufacturers specifications. Building sites must conform to applicable regulations governing the division of land.

Other local and state ordinances could impact your project depending upon its specific nature and location. Permits for remodels, additions or repairs to manufactured homes requires information similar to that for new installations and may require review by the Washington State Department of Labor and Industries.

While manufactured homes are built to minimum standards defined by HUD, each site is unique and conditions, such as snowload vary. Manufactured homes are generally designed with a snowload between 20 and 30 lbs. per square foot. Spokane County has snowloads exceeding 100 lbs. per square foot in some areas. Please check with our office for the actual snowload on your property. Snow roofs or roof covers may be necessary to protect your home.

When is the permit necessary?

In general you will need an installation permit any time you locate/relocate a manufactured home in Spokane County, whether on private property or within a mobile home park. Site built additions to manufactured homes require separate permits; interior alterations require separate permits from the Washington State Department of Labor & Industries. Accessory buildings such as tool and storage sheds which are less than 200 square feet in area are exempt from permit requirements. Permits are required to be obtained prior to installation.

What information will be necessary to complete the application?

In order to submit an application for your installation permit the following information should be provided:

- Tax Assessor's Parcel Number
- Legal Description of the property

Note: This information can be found on your property tax statement or may be obtained from the County Assessor's office

- One of the following:
 - ✓ Washington State Certified installer's ID number/ name if applicable.
 - ✓ Retailers license number; or
 - ✓ General contractors registration number.
- The Year, Make, Manufacturer and Manufacturer's HUD number and size of the home.
- Foundation/blocking plans:
 - ✓ For new installations, the manufacturer's installation/blocking plans.
 - ✓ For relocated homes, the manufacturer's installation/blocking plans where available, blocking plans conforming to ANSI A225.1 or plans designed by licensed architect/engineer.
- Site plan, on 8 1/2 x 11 inch paper. Please indicate:
 - ✓ Scale used and a marker showing the direction of north.
 - ✓ Location and dimension of all property lines.
 - ✓ Location, dimensions and type of easements (i.e., drainage, access, utilities).
 - ✓ Location, dimension and use of all existing buildings and structures on the site, showing distances from property lines.
 - ✓ Existing buildings scheduled for demolition or removal must be indicated.
 - ✓ For all proposed buildings show porches, walks, decks, overhangs, etc.
 - ✓ If the project is located within 250 feet of a body of water or wetland the ordinary high water mark needs to be indicated.
 - ✓ Location of proposed or existing sewage disposal system(s), well(s), sewer line(s), and water line(s).
 - ✓ Unless you're installing a new manufactured home, an alteration permit for a safety inspection from the Washington State Department of Labor and Industry may be necessary (Pre-1976 models). This must be ob-

tained prior to release of your manufactured home permit.

How long will it take to receive the processed permit?

When a septic system is not involved, your application and plans are complete, and the proposal clearly conforms to the codes and ordinances adopted by Spokane County, the permit may be issued within 2 - 3 days, if not the same day, after review by county staff. In the case of a new installation involving installation of a septic system, or alterations to a septic system, generally a time frame of 7 to 10 days is necessary to allow review of the sewage disposal system by the Spokane Regional Health District.

How much will my permit cost?

Fees for installation permits are based on the type of mobile home (single wide, double wide, etc.).

Please refer to the County's current fee schedule or consult with department staff.

Will I need other permits in conjunction with my application?

Approvals or permits from other County and State agencies may be required prior to the release of your installation permit:

- If you are installing or altering a septic system, or if your project is such that your septic system may need to be enlarged or relocated, permits are required from the [Spokane Regional Health District](#). ((509) 324-1560).
- If sewer is available to your site, a side sewer permit will need to be obtained from the [Spokane County Division of Utilities](#). ((509) 477-3604).
- Curbcuts, driveway approaches and the construction of curbs and sidewalks need to be reviewed by the [Spokane County Engineer's Office](#). If you are located in a flood hazard area additional review is necessary. Permits may be required. ((509) 477-3600).
- Electrical permits for work in unincorporated areas of the County can be obtained from the [Washington State Department of Labor and Industries](#), ((509) 324-2640). For connection to the power distribution lines, contact the serving utility.
- You will need to contact the appropriate utility for connections to a public water system.

What inspections will be required?

- At a minimum, the following inspections are required by County Code.
- Site Review/Site Preparation - If footings (stringers) are being used as a base for blocking, an inspection is required when forms and reinforcement are in place and prior to placement of concrete.

- Skirting/Final - When complete, stairs, skirting, etc. are installed, prior to occupancy.

It is the responsibility of the permittee to see that the required inspections are made and the proper signatures and certification numbers appear on the "Installer Tag(s)". Failure to notify this department that construction has progressed to a point where inspection is required may necessitate the removal of certain parts of the construction at the owner's expense.

When you are ready for any of the preceding inspections, please call (509) 477-3675, and give your name, project address, permit number and type of inspection needed. We can usually schedule an inspection within 24 hours.

Under certain circumstances, part of your project may require inspections from other agencies:

- Road cuts for utilities or drives, State or [County Engineer's Office](#), (509) 477-3600.
- On-site waste disposal system, [Spokane Regional Health District](#), (509) 324-1560.
- Construction in a flood plain, [County Engineer's Office](#) (509) 477-3600.
- Electrical wiring, [Washington State Department of Labor and Industries](#), (509) 324-2640.
- Sewer and hook-up, [County Division of Utilities](#), (509) 477-3604.

These agencies should be contacted directly for their particular inspection requirements.

Will the permit expire?

Building permits shall automatically expire and become invalid by limitation of time three (3) years from the date of permit issuance. Other permits not issued in conjunction with the construction or completion of a building or structure shall automatically expire and become invalid by limitation of time 18 months from the date of permit issuance. The Director is authorized within his/her discretion to grant one (1) extension of time, for a period not to exceed 180 days. A request for an extension shall be made by the permit holder in writing and shall be submitted to and received by the Spokane County Building and Planning Department prior to the expiration date of the permit and shall demonstrate just cause for the requested extension.

What instructions are used for a manufactured home installation?

WAC 296-150I-0310. The following instructions must be used for an initial or relocated manufactured home installation:

**Table 4-1 Minimum Pier Capacity
Frame Plus Perimeter Blocking
(Both Frame and Perimeter Blocking May be Required)**

Section Width	Roof Live Load (per pounds, per square foot)	Pier Location	Minimum Pier Capacity (pounds)			
			Maximum Pier Spacing (feet)			
			4	6	8	10
8	30	Frame Perimeter	900 700	1300 1100	1800 1400	2200 1800
	40	Frame Perimeter	900 900	1300 1300	1800 1800	2200 2200
10	30	Frame Perimeter	1100 900	1700 1400	2200 1800	2800 2300
	40	Frame Perimeter	1100 1100	1700 1700	2200 2200	2800 2800
12	30	Frame Perimeter	1300 1100	1900 1600	2600 2100	3200 2600
	40	Frame Perimeter	1300 1300	1900 1900	2600 2600	3200 3200
14	30	Frame Perimeter	1500 1200	2200 1800	3000 2400	3700 3000
	40	Frame Perimeter	1500 1500	2200 2200	3000 3000	3700 3700
16	30	Frame Perimeter	1700 1400	2600 2100	3400 2800	4300 3500
	40	Frame Perimeter	1700 1700	2600 2600	3400 3400	4300 4300
18	30	Frame Perimeter	1900 1600	2900 2400	3900 3200	4800 3900
	40	Frame Perimeter	1900 1900	2900 2900	3900 3900	4800 4800

Example:

- Select section width of home
- Follow table across under the homes designed roof live load
- Select the desired pier spacing to determine the minimum pier capacity.
- Using the determined pier capacity, refer to Table 4-3 to establish the minimum footing size. Remember: use the next highest number if the determined pier capacity falls between those listed in the column "Pier Capacity" contained in Table 4-3.

**Table 4-2 Minimum Pier Capacity
Multisection Center Beam Blocking**

Section Width	Roof Live Load (per pounds, per square foot)	Pier Load and Minimum Pier Capacity (pounds)						
		Maximum Pier Spacing (feet)						
		5	10	15	20	25	30	35
8	30	800	1600	2400	3200	4000	4800	5600
	40	1000	2000	3000	4000	5000	5000	7000
10	30	1000	2000	3000	4000	5000	6000	7000
	40	1300	2500	3800	5000	6300	7500	8800
12	30	1200	2300	3500	4700	5800	7000	8200
	40	1500	2900	4400	5800	7300	8800	10200
14	30	1400	2700	4100	5400	6800	8100	9500
	40	1700	3400	5100	6800	8400	10100	11800
16	30	1600	3100	4700	6200	7800	9300	10900
	40	1900	3800	5800	7500	9700	11600	13600

Example:

14 foot section width

30-pounds-per-square-foot roof live load

18-foot-wide mating-wall opening

Follow down the "Section Width" column to "14 feet." Follow across to "30 pounds per square foot" (psf) in the "Roof Live Load" column. Since the mating wall opening is 18 feet wide, follow across to the column headed "20". (For any opening width that is not shown, use the next highest number on the chart.) The required pier capacity is 5,400 pounds.

Information contained in tables courtesy of National Conference of States on Building Codes and Standards, Inc. /ANSI A225.1

GENERAL DESCRIPTION OF SOILS

Soil Type Based on the unified classification system	Allowable Pressure (pounds per square foot) No allowances made for overburden pressure, embedment depth, water table height, or settlement problems
Sand, silty sand, clayey sand, silty gravel, or clay gravel	1,500
Uncompacted fill	Special analysis is required
Peat or organic clays	Special analysis is required

Note: Spokane County typically recognizes 1,500 psf allowable soil pressure. If a higher pressure is desired, special analysis will be required.

Table 4-3 - Footing Size^{1,2}

Pier Capacity (pounds)	Minimum Footing Size or Equal Area (inches)			
	Soil Capacity			
	1000 psi³	1500 psi³	2000 psi³	4000 psi³
600	9x9	8x8	7x7	5x5
800	11x11	9x9	8x8	5x5
1000	12x12	10x10	8x8	6x6
1500	15x15	12x12	10x10	7x7
2000	17x17	14x14	12x12	8x8
2500	19x19	15x15	13x13	10x10
3000	21x21	17x17	15x15	11x11
3500	22x22	18x18	16x16	12x12
4000	24x24	20x20	17x17	13x13
4500	25x25	21x21	18x18	13x13
5000	27x27	22x22	19x19	14x14
5500	28x28	23x23	20x20	15x15
6000	29x29	24x24	21x21	15x15
6500	31x31	25x25	22x22	16x16
7000	32x32	26x26	22x22	16x16
7500	33x33	27x27	23x23	17x17
8000	34x34	28x28	24x24	17x17
8500	35x35	29x29	25x25	18x18
9000	36x36	29x29	25x25	19x19
10000	38x38	31x31	27x27	20x20
11000	40x40	32x32	28x28	21x21
12000	42x42	34x34	29x29	22x22
13000	43x43	35x35	31x31	22x22
14000	45x45	37x37	32x32	23x23
15000	46x46	38x38	33x33	24x24
16000	48x48	39x39	34x34	25x25
17000	49x49	40x40	35x35	25x25
18000	51x51	42x42	36x36	26x26
19000	52x52	43x43	37x37	26x26

Note:

- The footing sizes shown are for square pads and are based on the area (square inches) required for the load. Other footing configurations, such as a rectangular configuration, may be used, provided the area (square inches) is equal to or greater than the area of the square footing shown in the table. For example, a 12-inch x 22-inch (264-square-inch) footing may be used in place of a 16-inch x 16-inch (256-square-inch) footing. Also, two 12-inch x 24-inch pads may be used in place of one 24-inch x 24-inch pad.
- Local regulations may require design verification by an engineer.
- psf - pounds per square inch

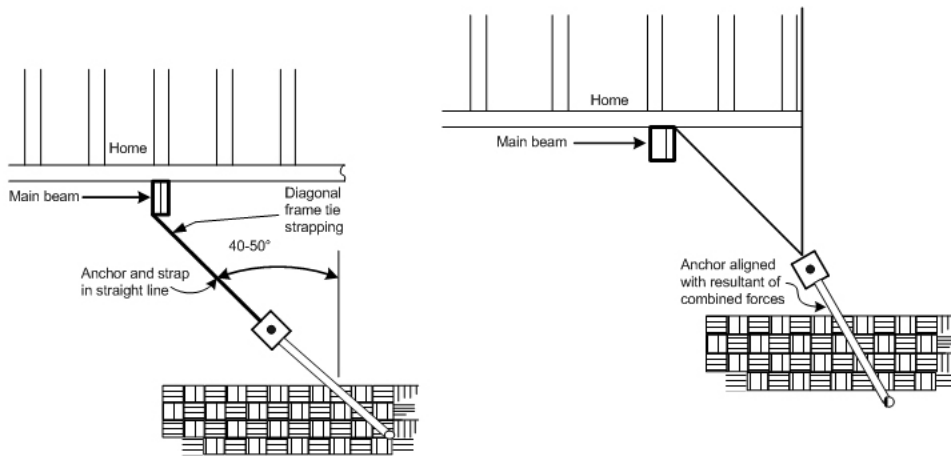
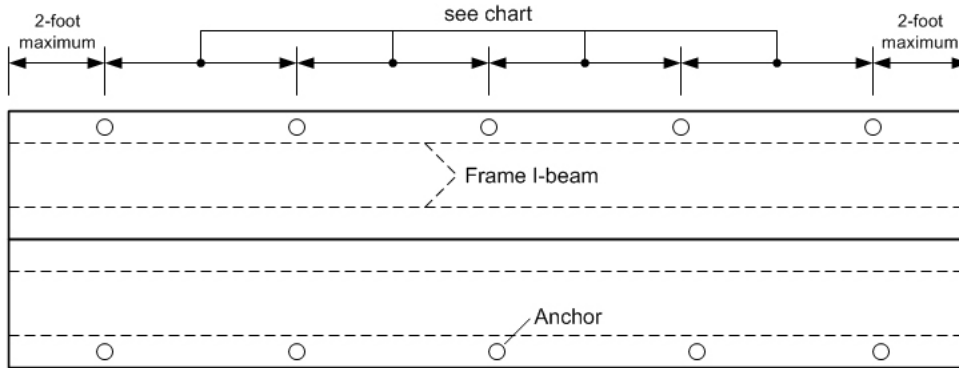
Information contained in tables and diagrams courtesy of National Conference of States on Building Codes and Standards, Inc./ANSI A225.1

NUMBER AND LOCATION OF STRAPS AND GROUND ANCHORS

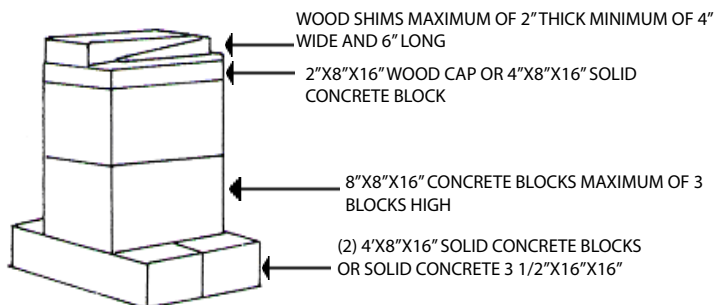
Strap Method	Anchor Min. Ultimate Load Capacity	Maximum Anchor Spacing		
		Zone I (Including Spokane County)	Zone II ³	Zone III ³
Single Strap	4725 lbs.	11'-0"	Not Applicable	Not Applicable
Double Strap	4725 lbs. ¹	11'-0" ²	Not Applicable	Not Applicable

Note:

1. Unless listed/labeled for a higher capacity by the anchor manufacturer
2. Unless a greater spacing is specified by the anchor manufacturer
3. All homes located in Wind zones II and III shall have a vertical tie installed at each diagonal tie location



SAMPLE BLOCKING DETAIL



Please note that while every effort is made to assure the accuracy of the information contained in this brochure it is not warranted for accuracy. This document is not intended to address all aspects or regulatory requirements for a project and should serve as a starting point for your investigation. For detailed information on a particular project, permit, or code requirement refer directly to applicable file and/or code/regulatory documents or contact the appropriate division or staff.

Note: Required perimeter blocking may be required to extend 24" below grade (frost depth) per manufacturers instructions.

- (1) Installation of a new manufactured home.
 - The initial manufactured home installation must be conducted according to the manufacturer's instructions.
 - If the manufacturer's instructions do not address an aspect of the installation, you may request:
 - (i) Specific instructions from the manufacturer; or
 - (ii) Specific instructions from a professional engineer or architect licensed in Washington State.

For example:

- √ A manufactured home is installed over a basement and the manufacturer's instructions do not address this application;
- √ A manufactured home is installed on a site where the specific soil bearing capacity is not addressed in the manufacturer's instructions.
- A manufactured home site must be prepared per the manufacturer's installation manual or per ANSI A225.1, 1994 edition, Section 3.
- A manufactured home must be anchored per the manufacturer's installation instructions or consistent with a design prepared by a professional engineer or architect licensed in Washington for Wind Zone 1.
- A manufactured home must have a skirting around its' entire perimeter. Skirting must be installed per the manufacturer's installation instructions or if the manufacturer is not specific, to the standards in this section. It must allow access to the under floor area per the manufacturer's installation instructions.
- Access to the under floor area of the manufactured home must have an opening not less than 18" x 24" and must be located so that all areas under the manufactured home are available for inspection. The cover must be of metal, pressure treated wood or vinyl.
- Skirting must be of materials suitable for ground contact. Metal fasteners must be galvanized, stainless steel or other corrosion resistant material. Ferrous metal members in contact with the earth, other than those that are galvanized or stainless steel, must be coated with an asphaltic emulsion. Skirting must not be attached in such a manner that can cause water to be trapped between the skirting and siding or trim.
- The skirting must be vented as follows except for manufactured homes sited in a flood plain. For homes sited in a flood plain, contact the Division of Engineering for proper ventilation: Skirting must be vented by openings protected from the entrance of rodents by being covered with corrosion-resistant wire mesh with mesh openings of to 1/4 inch in dimension. Such openings must have a net area of not less than one square foot for each one hundred fifty square feet of under floor area. Ventilation openings must be located as close to corners

and as high as practical. Openings must be located to provide cross-ventilation on at least two opposite sides.

- Heat duct crossovers must be installed per the manufacturer's installation instruction manual or if not available ANSI A225.1. Heat duct crossovers must be supported above the ground by strap-ping or blocking and be installed to avoid standing water. Heat ducts must also be installed to prevent compression and sharp bends and to minimize stress at the connections.
 - Dryer vents must exhaust to the exterior side of the wall or skirting.
 - Hot water tank pressure relief lines must exhaust to the exterior side of the exterior wall or skirting and must exhaust downward.
 - Water piping must be protected against freezing as per the manufacturer's installation instructions or by use of a heat tape listed for use with manufactured homes and installed per the heat tape manufacture's installation instructions.
 - The testing of water lines, waste lines, gas lines and electrical systems must be as per the manufacturer's installation instructions or per HUD standard CFR 33280.
- (2) Installation of a used manufactured home. In addition to the installation requirements for new mobile homes the following will apply:
 - A relocated manufactured home installation must be completed according to the manufacturer's instructions.
 - If the manufacturer's instructions are unavailable, you may use:
 - (i) The American National Standards Institute (ANSI) standard ANSI A225.1 Manufactured Homes Installation, 1994 edition instructions; or
 - (ii) Specific instructions from a professional engineer or architect licensed in Washington State.

Other brochures that may be helpful

[BP-4 Permit Fee Schedule](#)

[BP-15 Propane Tanks](#)

[BP-19 Erosion & Sedimentation Control](#)

[BP-19a Erosion & Sedimentation Control Techniques](#)

[BP-31 Rules, Regulations, and Red Tape](#)

[BP-39 Underground Storage Tank Facts](#)

[BP-40 Information Directory](#)

[BP-45 Slopes and Setbacks](#)

For more information or an appointment contact:

[Spokane County Department of Building and Planning](#)

1026 W. Broadway Avenue

Spokane, WA 99260-0059

(509) 477-3675 bp@spokanecounty.org

<http://www.spokanecounty.org/bp>



New Home Move In

Thank you for your interest in becoming a Community Member of Takesa Village Homeowner Cooperative. Please complete the following information. The board requires this information before they can make a decision.

Photos and proof of ownership of the home must be included.

Information about your home:

All homes must meet HUD codes and established community standards. Must be a 1980 or newer

NAME _____ Contact number _____

Year _____ Make _____ Vin _____

Dimensions _____

Lien Holder _____

Site # you are requesting 1st choice _____ 2nd choice _____

Anticipated Move in date _____

Company moving your home in _____

Spokane Permit # _____

LNI approved contractor completing site setup _____

**Skirting -Shall be t-111 wood, tin or vinyl or other approved Material and shall be installed within 30 days of occupancy.*

Extensions of time maybe given in writing for good cause

**Decks and porches shall have a presentable and professional appearance.*

**Tongues (hitches) to be removed or covered*

**The lot must be cleaned of all trash, debris, building supplies, and all other items listed in Community Rules Section IV Sites D. Must be removed from the lot in thirty (30) days from move in date.*

Operations Notes:

Board decision _____



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 July 1, 2022

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT
THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY AND ACCURATELY COMPLETED.

REGISTRED OWNER (Seller) form with fields for Name, Street, City, State, Zip code, and Phone number.

NEW REGISTRED OWNER (Buyer) form with fields for Name, Street, City, State, Zip code, and Phone number.

LOCATION OF MOBILE HOME form with fields for Name, Street, City, State, and Zip code.

LEGAL OWNER form with fields for Name, Street, City, State, and Zip code.

PERSONAL PROPERTY
PARCEL or ACCOUNT NO.
LIST ASSESSED VALUE(S): \$

REAL PROPERTY
PARCEL or ACCOUNT NO.
LIST ASSESSED VALUE(S): \$

Table with columns: 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) and will continue in its current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions). [] Yes [x] No

Date of Sale
Taxable Sale Price\$ 0.00
Excise Tax: State.....\$ 0.00
Select Location Local.....\$ 0.00
Delinquent Interest: State.....\$ 0.00
Delinquent Penalty\$ 0.00
Subtotal\$ 0.00
State Technology Fee\$ 5.00
Affidavit Processing Fee.....\$ 5.00
Total Due.....\$ 10.00

If exemption claimed, WAC number & title:
WAC No. (Sec/Sub)
WAC 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:

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)).

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).

THIS SPACE - TREASURER'S USE ONLY



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 July 1, 2022

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT
THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY AND ACCURATELY COMPLETED.

REGISTRED OWNER (Seller)
Name
Street
City State Zip code
Phone number

NEW REGISTRED OWNER (Buyer)
Name
Street
City State Zip code
Phone number

LOCATION OF MOBILE HOME
Name
Street
City State Zip code

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): \$

Table with 6 columns: 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) and will continue in its current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions). [] Yes [] No

Date of Sale
Taxable Sale Price \$ 0.00
Excise Tax: State \$ 0.00
Local \$ 0.00
Delinquent Interest: State \$ 0.00
Local \$ 0.00
Delinquent Penalty \$ 0.00
Subtotal \$ 0.00
State Technology Fee \$ 5.00
Affidavit Processing Fee \$ 5.00
Total Due \$ 10.00

If exemption claimed, WAC number & title:
WAC No. (Sec/Sub)
WAC 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:

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)).

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).

THIS SPACE - TREASURER'S USE ONLY



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 July 1, 2022

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY AND ACCURATELY COMPLETED.

REGISTRED OWNER (Seller) Name, Street, City, State, Zip code, Phone number

NEW REGISTRED OWNER (Buyer) Name, Street, City, State, Zip code, Phone number

LOCATION OF MOBILE HOME Name, Street, City, State, Zip code

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): \$

Table with columns: MAKE, YEAR, MODEL, SIZE, SERIAL NO. or I.D., REVENUE TAX CODE NO.

Is this property predominantly used for timber... or agriculture... 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, WAC number & title: WAC No. (Sec/Sub), WAC 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

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:

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THIS SPACE - TREASURER'S USE ONLY



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 July 1, 2022

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT
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REGISTRED OWNER (Seller) form with fields for Name, Street, City, State, Zip code, and Phone number.

NEW REGISTRED OWNER (Buyer) form with fields for Name, Street, City, State, Zip code, and Phone number.

LOCATION OF MOBILE HOME form with fields for Name, Street, City, State, and Zip code.

LEGAL OWNER form with fields for Name, Street, City, State, and Zip code.

PERSONAL PROPERTY PARCEL or ACCOUNT NO.
LIST ASSESSED VALUE(S): \$

REAL PROPERTY PARCEL or ACCOUNT NO.
LIST ASSESSED VALUE(S): \$

Table with columns: 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) and will continue in its current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions). [] Yes [] No

Date of Sale
Taxable Sale Price\$ 0.00
Excise Tax: State.....\$ 0.00
Select Location Local.....\$ 0.00
Delinquent Interest: State.....\$ 0.00
Delinquent Penalty\$ 0.00
Subtotal\$ 0.00
State Technology Fee\$ 5.00
Affidavit Processing Fee.....\$ 5.00
Total Due.....\$ 10.00

If exemption claimed, WAC number & title:
WAC No. (Sec/Sub)
WAC 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:

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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 July 1, 2022.

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

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY AND ACCURATELY COMPLETED.

REGISTERED OWNER (Seller) form with fields for Name, Street, City, State, Zip code, and Phone number.

NEW REGISTERED OWNER (Buyer) form with fields for Name, Street, City, State, Zip code, and Phone number.

LOCATION OF MOBILE HOME form with fields for Name, Street, City, State, and Zip code.

LEGAL OWNER form with fields for Name, Street, City, State, and Zip code.

PERSONAL PROPERTY PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$

REAL PROPERTY PARCEL or ACCOUNT NO. LIST ASSESSED VALUE(S): \$

Table with 6 columns: 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) and will continue in its current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions). [] Yes [] No

Date of Sale

Taxable Sale Price \$ 0.00

Excise Tax: State \$ 0.00

Select Location Local \$ 0.00

Delinquent Interest: State \$ 0.00

Local \$ 0.00

Delinquent Penalty \$ 0.00

Subtotal \$ 0.00

State Technology Fee \$ 5.00

Affidavit Processing Fee \$ 5.00

Total Due \$ 10.00

If exemption claimed, WAC number & title:

WAC No. (Sec/Sub)

WAC 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:

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THIS SPACE - TREASURER'S USE ONLY

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 Washington Relay Service by calling 711.