



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 February 1, 2023

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED OWNER (Seller) Name: LINDA S. ZIMMER, Street: 1260 SYCAMORE ST, City: CLARKSTON WA 99403, Phone number: 509 254 1741

NEW REGISTERED OWNER (Buyer) Name: Tammy Taylor, Street: 1360 Libby, City: Clarkston WA 99403, Phone number: 509-596-7243

LOCATION OF MOBILE HOME Name: Street: 1360 LIBBY ST, City: CLARKSTON WA 99403

LEGAL OWNER Name: Street: City: State: Zip code:

PERSONAL PROPERTY PARCEL or ACCOUNT NO. 5-078-02-010-0004 0010 LIST ASSESSED VALUE(S): \$ 502.00

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. Row 1: 1972, NASU, 52'12", 15749

Is this property predominantly used for timber... See ETA 3215 Date of Sale 5-4-23 Yes No

Table of taxes: Taxable Sale Price, Excise Tax (State, Local), Delinquent Interest, Delinquent Penalty, Subtotal, State Technology Fee (5.00), Affidavit Processing Fee (5.00), Total Due (10.00)

If exemption claimed, WAC number & title: WAC No. (Sec/Sub) 458-61A-201 (B) (1) WAC Title GIFT W/O CONSIDERATION A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.

TREASURER'S CERTIFICATE I hereby certify that property taxes due ASOTIN County on the mobile home described hereon have been paid to and including the year 2023 5-4-23

AFFIDAVIT I certify under penalty of perjury... Signature of Seller/Agent Linda Sue Zimmer, Name (print) Linda Sue Zimmer, Date and Place of Signing: May 4-2023

Signature of Buyer/Agent J-y Taylor, Name (print) Tammy Taylor, Date & Place of Signing: J-y Taylor 5-4-2023

If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer... PAID

MAY 04 2023 ASOTIN COUNTY TREASURER

CASH \$10.00

#56039

**REAL ESTATE EXCISE TAX  
 SUPPLEMENTAL STATEMENT**  
 (WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A for deeded transfers and Form REV 84 0001B for controlling interest transfers) for claims of tax exemption as provided below. Completion of this form is required for the types of real property transfers listed in numbers 1-3 below. Only the first page of this form needs original signatures.

**AUDIT:** Information you provide on this form is subject to audit by the Department of Revenue. 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) Failure to provide supporting documentation when requested may result in the assessment of tax, penalties, and interest. Any filing that is determined to be fraudulent will carry a 50% evasion penalty in addition to any other accrued penalties or interest when the tax is assessed.

**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)).

The persons signing below do hereby declare under penalty of perjury that the following is true (check appropriate statement):

1.  **DATE OF SALE:** (WAC 458-61A-306(2))

I, (print name) \_\_\_\_\_, certify that the \_\_\_\_\_  
 (type of instrument), dated \_\_\_\_\_, was delivered to me in escrow by \_\_\_\_\_  
 (seller's name). **NOTE:** Agent named here must sign below and indicate name of firm. The payment of the tax is considered current if it is not more than 90 days beyond the date shown on the instrument. If it is past 90 days, interest and penalties apply to the date of the instrument.  
 Reasons held in escrow \_\_\_\_\_

Signature \_\_\_\_\_ Firm Name \_\_\_\_\_

2. **GIFTS:** (WAC 458-61A-201) The gift of equity is non-taxable; however, any consideration received is not a gift and is taxable. The value exchanged or paid for equity plus the amount of debt equals the taxable amount. One of the boxes below must be checked.

Both Grantor (seller) and Grantee (buyer) must sign below.

Grantor (seller) gifts equity valued at \$ \_\_\_\_\_ to grantee (buyer).

**NOTE:** Examples of different transfer types are provided on the back. This is to assist you with correctly completing this form and paying your tax.

"Consideration" means money or anything of value, either tangible (boats, motor homes, etc) or intangible, paid or delivered, or contracted to be paid or delivered, including performance of services, in return for the transfer of real property. The term includes the amount of any lien, mortgage, contract indebtedness, or other encumbrance, given to secure the purchase price, or any part thereof, or remaining unpaid on the property at the time of sale. "Consideration" includes the assumption of an underlying debt on the property by the buyer at the time of transfer.

**A. Gifts with consideration**

1.  Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of \$ \_\_\_\_\_ and has received from the grantee (buyer) \$ \_\_\_\_\_ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
2.  Grantee (buyer) will make payments on \_\_\_\_\_% of total debt of \$ \_\_\_\_\_ for which grantor (seller) is liable and pay grantor (seller) \$ \_\_\_\_\_ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.

**B. Gifts without consideration**

1.  There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
2.  Grantor (seller) has made and will continue to make 100% of the payments on the total debt of \$ \_\_\_\_\_ and has not received any consideration towards equity. No tax is due.
3.  Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ \_\_\_\_\_ and has not paid grantor (seller) any consideration towards equity. No tax is due.
4.  Grantor (seller) and grantee (buyer) have made and will continue to make payments from joint account on total debt before and after the transfer. Grantee (buyer) has not paid grantor (seller) any consideration towards equity. No tax is due.

Has there been or will there be a refinance of the debt?  YES  NO (If yes, please call 360-704-5905 to see if this transfer is taxable). If grantor (seller) was on title as co-signer only, please see WAC 458-61A-215 for exemption requirements.

The undersigned acknowledge this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.

Grantor's Signature: Rinda Sue Zimmer Date: May 4 2023  
 Grantor's Name (print): Rinda Sue Zimmer  
 Grantee's Signature: Tammy Taylor Date: 5-4-2023  
 Grantee's Name (print): Tammy Taylor

3.  **IRS "TAX DEFERRED" EXCHANGE** (WAC 458-61A-213)

I, (print name) \_\_\_\_\_, certify that I am acting as an Exchange Facilitator in transferring real property to \_\_\_\_\_ pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213. **NOTE:** Exchange Facilitator must sign below.

Exchange Facilitator's Signature \_\_\_\_\_ Date \_\_\_\_\_ Exchange Facilitator's Name (print) \_\_\_\_\_

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STATE OF WASHINGTON

# Vehicle Certificate of Title

Title Number

1838852487

Vehicle Identification Number (VIN)	Year	Make	Model	Body style
15749	1972	NASU	52/12	
Title Issue Date	Odometer Miles	Odometer Status	Fuel Type	
17-May-2022	0	Exempt		

Scale Weight	Gross Vehicle Weight Rating Code	Vehicle Color	Prior Title State	Prior Title Number
0			Washington	8505003911
Comments 500/2022				

Brands

Sale price \$ 6.1K

Date of sale May 4 2023

**Buyer:** You must apply for title within 15 calendar days of acquiring the vehicle to avoid a penalty. Take this signed title to a vehicle/vessel licensing office with the appropriate fees.

**Legal Owner:** To release interest, sign below and give this title to the registered owner/transferee or to a vehicle licensing office with the proper fee within 10 days of satisfaction of the security interest, or you may be liable to the owner/transferee for penalties.

**Seller:** You must complete a Report of Sale and file it with the Department of Licensing within 5 business days of the sale. File at [dol.wa.gov](http://dol.wa.gov) or at any vehicle licensing office or county auditor.

Legal Owner	Registered Owner
LINDA SUE ZIMMER 1260 SYCAMORE ST CLARKSTON WA 99403-2241	Same as Legal Owner

Linda Sue Zimmer  
Signature of first legal owner releases all interest in the vehicle described above. If signing for a business, include business name, signature, and title.

Date \_\_\_\_\_

\_\_\_\_\_  
Signature of registered owner releases all interest in the vehicle described above. If signing for a business, include business name, signature and title.

Date \_\_\_\_\_

\_\_\_\_\_  
Signature of second legal owner releases all interest in the vehicle described above. If signing for a business, include business name, signature, and title.

Date \_\_\_\_\_

\_\_\_\_\_  
Signature of registered owner releases all interest in the vehicle described above. If signing for a business, include business name, signature, and title.

Date \_\_\_\_\_

I certify that the records of the Department of Licensing show the persons named hereon as registered owners and legal owners of the vehicle described.

Teresa Brinton  
Director, Department of Licensing

Assignment by registered owner	Federal regulation and state law require you to state the mileage when transferring ownership if the vehicle is less than 20 years old, unless exempt. Failure to complete this statement or providing a false statement may result in fines and/or imprisonment.	
	I certify, to the best of my knowledge, the odometer reading is: _____ (no tenths) Transfer date _____/_____/_____	
	This reading is (check one): <input type="checkbox"/> the actual mileage of the vehicle <input type="checkbox"/> in excess of its mechanic limits <input type="checkbox"/> not the actual mileage	
	Signature of transferee/buyer <input checked="" type="checkbox"/>	Signature of transferor/seller <input checked="" type="checkbox"/>
PRINTED name of transferee/buyer		PRINTED name of transferor/seller
Address of transferee/buyer		Address of transferor/seller

50023

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Keep in a safe place. Any alteration or erasure voids this title.



24001003-003674-01-00000000

LINDA SUE ZIMMER  
 1260 SYCAMORE ST  
 CLARKSTON WA 99403-2241



Reassignment by vehicle dealer	Federal regulation and state law require you to state the mileage when transferring ownership if the vehicle is less than 20 years old, unless exempt. Failure to complete this statement or providing a false statement may result in fines and/or imprisonment. I certify, to the best of my knowledge, the odometer reading is: ➤ _____ (no tenths) Transfer date ____/____/____ <small>Odometer reading in miles</small> This reading is (check one): <input type="checkbox"/> the actual mileage of the vehicle <input type="checkbox"/> in excess of its mechanic limits <input type="checkbox"/> not the actual mileage.	
	Signature of transferee/buyer <b>X</b>	Signature of transferor/seller <b>X</b>
	PRINT name of transferee/buyer	PRINT name of transferor/seller
	Address of transferee/buyer	Address of transferor/seller
	Buying dealer's state license number (if applicable)	Selling dealer's state license number (if applicable)
Reassignment by vehicle dealer	Federal regulation and state law require you to state the mileage when transferring ownership if the vehicle is less than 20 years old, unless exempt. Failure to complete this statement or providing a false statement may result in fines and/or imprisonment. I certify, to the best of my knowledge, the odometer reading is: ➤ _____ (no tenths) Transfer date ____/____/____ <small>Odometer reading in miles</small> This reading is (check one): <input type="checkbox"/> the actual mileage of the vehicle <input type="checkbox"/> in excess of its mechanic limits <input type="checkbox"/> not the actual mileage.	
	Signature of transferee/buyer <b>X</b>	Signature of transferor/seller <b>X</b>
	PRINT name of transferee/buyer	PRINT name of transferor/seller
	Address of transferee/buyer	Address of transferor/seller
	Buying dealer's state license number (if applicable)	Selling dealer's state license number (if applicable)

Legal owner/Lienholder to be recorded and shown on the new Vehicle Certificate of Title:

Name of legal owner/lienholder \_\_\_\_\_ Address of legal owner/lienholder \_\_\_\_\_  
 Legal owner/Lienholder customer account number \_\_\_\_\_ Washington driver license number or Unified Business Identifier (UBI) \_\_\_\_\_

*Handwritten scribble*

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