



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 Jan. 1, 2020

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT
INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED OWNER (Seller)
Name: LOIS R. GOLDMAN
Street: 720 FROST LANE
City: CLARKSTON State: WA Zip code: 99403

NEW REGISTERED OWNER (Buyer)
Name: CAROL HAYNES
Street: 710 FROST LANE
City: CLARKSTON WA State: WA Zip code: 99403

LOCATION OF MOBILE HOME
Name:
Street: 720 FROST LANE
City: CLARKSTON State: WA Zip code: 99403

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

PERSONAL PROPERTY PARCEL or ACCOUNT NO. 5-362-00-002-0000-0010
LIST ASSESSED VALUE(S): \$ 8100

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.
Row 1: LAMPLIGHTER, 1970, 64-12, 64-12, 11395

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 5-10-21

Taxable Sale Price \$
Excise Tax: State \$
Local \$
Delinquent Interest: State \$
Local \$
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 2021
5-10-21 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 Lois R Goldman

Name (print) Lois R Goldman

Date and Place of Signing: 4/23/21

Signature of Buyer/Agent Carol Haynes

Name (print) CAROL HAYNES

Date & Place of Signing: 99403 4-23-2021

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).

PAID

MAY 10 2021

ASOTIN COUNTY TREASURER

THIS SPACE - TREASURER'S USE ONLY

**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:** Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

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) 534-1503 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.

Lois R. Goffman  
 Grantor's Signature  
Lois R. Goffman  
 Grantor's Name (print)

4/23/21  
 Date

Carol Haynes  
 Grantee's Signature  
CAROL HAYNES  
 Grantee's Name (print)

5-10-21  
 Date

4.  **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) \_\_\_\_\_

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

