



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.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED OWNER

Name: Karen Garton Nielsen; Street: 5632 W. Hearn Rd.; City: Henderson, AZ 85306

NEW REGISTERED OWNER

Name: Judy L. Foust; Street: 2115 6th Ave. Unit 60; City: Clarkston, WA 99403

LOCATION OF MOBILE HOME

Name: Sunset Heights Mobile Home Park; Street: 2115 6th Ave. Unit 60; City: Clarkston, WA 99403

LEGAL OWNER

Name: Judy L. Foust; Street: 2115 6th Ave. Unit 60; City: Clarkston, WA 99403

PERSONAL PROPERTY PARCEL or ACCOUNT NO. 541-35-003-0001-0600 LIST ASSESSED VALUE(S): \$44,800.00

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: Champion, 1998, 28/50, 16984906009AB, 23P

Date of Sale: 11/16/2018; Taxable Sale Price: \$63,000.00; Excise Tax: State \$806.40, Local \$157.50; Total Due: \$968.90

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AFFIDAVIT

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Signature of Grantor/Agent: Karen Garton Nielsen

Name (print): Karen Garton Nielsen

Date and Place of Signing: 11/9/2018 - Clarkston, WA

Signature of Grantee/Agent: Judy L. Foust

Name (print): Judy L. Foust

Date & Place of Signing: 11/13/2018 - Clarkston, WA

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 2018. Date: 12/19/18, County Treasurer or Deputy: Kayla Mathews

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

A TEC CLK# 25850

REV 84 0003e (4/9/08) COUNTY TREASURER

PAID

DEC 19 2018

ASOTIN COUNTY TREASURER

51827



STATE OF WASHINGTON
Vehicle Certificate of Title

Title Number
1754658972

Vehicle Identification Number (VIN) 16984906009AB
Year 1998
Make CHMN
Model 28/50
Body style
Title Issue Date 04-Dec-2018
Odometer Miles 0
Odometer Status Exempt
Fuel Type
Scale Weight 0
Gross Vehicle Weight Rating Code
Vehicle Color WHI
Prior Title State Washington
Prior Title Number 1723715804
Comments 73000/2009

Brands

Sale price \$

Date of sale

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 or at any vehicle licensing office or county auditor.

Legal Owner
KAREN GARTON NIELSEN
2115 6TH AVE TRLR 60
CLARKSTON WA 99403-1570

Registered Owner
Same as Legal Owner

X
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

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

X
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

X
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 Bortman
Director, Department of Licensing

Federal regulation and state law require you to state the mileage when transferring ownership if the vehicle is less than 10 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 / /
Odometer reading in miles

This reading is (check one): the actual mileage of the vehicle in excess of its mechanic limits not the actual mileage.

Table with 2 columns: Signature of transferee/buyer, Signature of transferor/seller, PRINTED name of transferee/buyer, PRINTED name of transferor/seller, Address of transferee/buyer, Address of transferor/seller. Includes handwritten number 51827.

Assignment by registered owner

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



24001003-000127-01-00000000

KAREN GARTON NIELSEN
2115 6TH AVE TRLR 60
CLARKSTON WA 99403-1570



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) _____

Reassignment by vehicle dealer Federal regulation and state law require you to state the mileage when transferring ownership if the vehicle is less than 10 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: <input checked="" type="checkbox"/> Odometer reading in miles (no tenths) _____ Transfer date ____/____/____ <input type="checkbox"/> 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"/>
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)

**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 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) Debbie Heagy certify that the Mobile Home Excise Tax Affidavit (type of instrument), dated 11/08/18, was delivered to me in escrow by Karen Barton Nielsen (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: Delayed waiting for lienholder to forward original mobile home title after released.

Debbie Heagy
Signature

Alliance Title & Escrow Corp.
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 \$ 130,000.00 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

- Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of \$ 0.00 and has received from the grantee (buyer) \$ 0.00 (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
- Grantee (buyer) will make payments on 0.00 % of total debt of \$ 0.00 for which grantor (seller) is liable and pay grantor (seller) \$ 0.00 (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

- There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
- Grantor (seller) has made and will continue to make 100% of the payments on total debt of \$ 0.00 and has not received any consideration towards equity. No tax is due.
- Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ 0.00 and has not paid grantor (seller) any consideration towards equity. No tax is due.
- 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 grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

Grantor's Signature

Grantee's Signature

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

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.