



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: DALE GUEST, Street: 2115 6TH AVE. TRLR, 47, City: CLARKSTON WA 99403

NEW REGISTERED OWNER (Buyer) Name: Dale Guest, Street: Brian Guest, 2115 6th Ave #47, City: Clarkston WA 99403

LOCATION OF MOBILE HOME Name: 2115 6TH AVE. TRLR. 47, Street: CLARKSTON WA 99403

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

PERSONAL PROPERTY PARCEL or ACCOUNT NO. 5-041-35-003-0001-0470 LIST ASSESSED VALUE(S): \$ 44,800

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

Table with columns: MAKE (FLEETWOOD), YEAR (1994), MODEL, SIZE (26X32), SERIAL NO. or I.D. (ORFLP48A1751), REVENUE TAX CODE NO. (864B)

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 1-15-21 Yes No

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 2020, Date 1-15-21, 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 Dale R Guest

Name (print) Dale R Guest

Date and Place of Signing: 1-15-21, ASOTIN, WA

Signature of Buyer/Agent Brian Guest

Name (print) Brian Guest

Date & Place of Signing: 1-15-21, ASOTIN, WA

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

JAN 15 2021

ASOTIN COUNTY TREASURER

053847

THIS SPACE - TREASURER'S USE ONLY

0200

**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 deceded 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

- 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.
- 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

- 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 the total debt of \$ \_\_\_\_\_ 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 \$ \_\_\_\_\_ 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 yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor 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.

Dale R Guest  
Grantor's Signature  
Dale R Guest  
Grantor's Name (print)

1-15-21  
Date

Brian Guest  
Grantee's Signature  
Brian Guest  
Grantee's Name (print)

1-15-21  
Date

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)

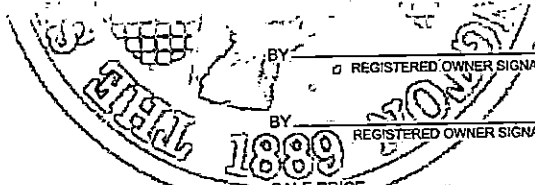
**STATE OF WASHINGTON  
VEHICLE CERTIFICATE OF OWNERSHIP**

CERTIFICATE NUMBER  
**0329602610**

LICENSE NUMBER <b>%091001</b>	DATE OF APPLICATION <b>10/23/2003</b>	MODEL YEAR <b>1994</b>	MAKE <b>FLTW</b>	POWER/USE <b>MOB</b>	SERIES & BODY STYLE <b>52/26</b>
VEHICLE IDENTIFICATION NUMBER (VIN) <b>ORFLP48A17518GHB</b>	FLEET/EQUIP. NUMBER	SCALE WT.	MILEAGE <b>000000</b>	ODOMETER CODE EXEMPTION	
COMMENTS/ BRANDS  <b>48000-2003</b>			PRIOR TITLE STATE  <b>WA</b>	PRIOR TITLE NUMBER  <b>9610702706</b>	

REGISTERED OWNER  
SAME AS LEGAL OWNER BELOW

SIGNATURE(S) OF REGISTERED OWNER(S) BELOW, HEREBY RELEASES ALL INTEREST IN VEHICLE DESCRIBED ABOVE.



BY \_\_\_\_\_  
REGISTERED OWNER SIGNATURE      DATE OF SALE

BY \_\_\_\_\_  
REGISTERED OWNER SIGNATURE      DATE OF SALE

SALE PRICE \_\_\_\_\_  
SIGNATURE(S) OF LEGAL OWNER(S) BELOW, HEREBY RELEASES ALL INTEREST IN VEHICLE DESCRIBED ABOVE.

LEGAL OWNER  
LGUEST, DALE R  
LGUEST, LAURA RUTH  
2115 6TH AVE TRLR 47  
CLARKSTON WA 99403-1569

BY \_\_\_\_\_  
FIRST LEGAL OWNER-SIGNATURE & TITLE      DATE RELEASED

BY \_\_\_\_\_  
SECOND LEGAL OWNER-SIGNATURE & TITLE      DATE RELEASED

**LEGAL OWNER:** When lien is satisfied, release interest by signing above and transmit this document to County Auditor or Agent with proper fee. Failure to properly release and transmit the document within 10 days after lien is satisfied may result in monetary penalty to the debtor, pursuant to RCW 4B 12.170.

**TRANSFEREE/BUYER MUST APPLY FOR TRANSFER OF OWNERSHIP WITHIN 15 DAYS FROM DATE OF DELIVERY TO AVOID PENALTY. (SEE REVERSE FOR ADDITIONAL INFORMATION)**

I CERTIFY THAT THE RECORDS OF THE DEPARTMENT OF LICENSING SHOW PERSONS NAMED HEREON AS REGISTERED OWNERS AND LEGAL OWNERS OF THE VEHICLE DESCRIBED.  
10/03  
TD-420-002



**KEEP IN A SAFE PLACE**

**ANY ALTERATION OR ERASURE VOIDS THIS TITLE**

Seller: Please DETACH HERE

STATE OF WASHINGTON - DEPARTMENT OF LICENSING  
**VEHICLE REPORT OF SALE**

Seller: Please DETACH HERE

ONLY RETURN THIS PORTION

DO NOT USE ONLY

53847