

Manufactured and Mobile Homes

General Information

Manufactured homes and mobile homes are constructed as follows:

- On a permanent chassis
- Transportable in one or more sections
- For use as a dwelling, with or without permanent foundations, when connected to utilities (plumbing, heating, etc.)

Note: Modular homes are not considered manufactured or mobile homes because they do not contain running gear, and must be mounted on permanent foundations.

Ownership Documents

Ownership documents include, but are not limited to, the following:

- Affidavit in Lieu of Title or Affidavit of Loss
- Certificate of Title
- Court order or divorce decree
- Manufacturer's Certificate or Statement of Origin (MCO/MSO)
- Manufacturer's invoice
- Purchase contract from a dealer or other purchase order
- Quit claim deed
- Real estate contract
- Real estate excise tax form if ownership is changing
- Settlement statement prepared by an escrow company
- Statutory warranty deeds

Supporting Documentation

The following documents may be required in addition to the ownership document:

- Proof of property taxes paid for a minimum of five years, including the current year's taxes. Proof may be in the current owner's name or in the previous owner's name if a sale has occurred
- Proof of Real Estate Excise Tax (REET) paid on the sale of the home
- Proof of sales or use tax paid on the sale of the home
- Mobile Home Notice Affidavit for homes manufactured before June 15, 1976
- Deed of Trust (record of a mortgage) – should describe the home

Note: If you cannot provide proof of REET, or sales or use tax paid, use tax may be due at time of title transfer.

Titling Options

Titling options for manufactured or mobile homes vary depending on the circumstances. If the home is taxed as personal property, it must be titled. If it is affixed to land that you also own, you can have the title eliminated so that it can then be taxed as real property. The following options and procedures apply:

To Title a Manufactured or Mobile Home:

1. Complete a Manufactured Home Application (form TD-420-729 check appropriate box at the top). A Vehicle Certificate of Ownership Application is NOT needed when this application is used.
2. Have the Building Permit Office sign the application if the home is new.
3. Have the application approved by the county auditor and recorded by the recording office of the county where the mobile home is affixed.
4. Bring documentation to a vehicle or vessel licensing office to complete

To Eliminate the Title or Retitle (*remove from real property*) after Elimination:

1. Complete a Manufactured Home Application (form TD-420-729 check appropriate box at the top).
2. Have the Title Company sign the application if removing from real property.
3. Have the application approved at the county auditor's office where the mobile home is affixed.
4. Complete a Department of Revenue Real Estate Excise Tax Affidavit if ownership is changing.
5. Obtain proof of taxes paid from the County Treasurer's Office if ownership is not changing and it is only a title elimination transaction.
6. Have the county record the elimination in the county Real Property Records.
7. Take the application (or a certified copy) to an agent or subagent office to process a title elimination transaction, once the recording office records the application.

Note: Mobile home manufacturers or builders who purchase mobile homes from a manufacturer, and install them on property for retail sale must apply for title elimination prior to sale of the home; otherwise, a dealer's license is required. The installer must remit sales tax to DOR.

Transfer in Location

Homeowners must apply for a transfer in location before a manufactured or mobile home (of which the title is eliminated and will again become real property), can be moved to a new location. If ownership is changing, the new owner must also apply for title elimination.

To Apply for a Transfer in Location:

1. Complete a Transfer in Location application (form TD-420-729 check appropriate box at the top).
2. Take the application, for approval, to the county auditor's office where the mobile home is affixed. If the home is being moved to a different county, the application must be filed in both counties.
3. Have the county record the elimination in the county Real Property records. Only applications where a person buys a mobile home and moves it to a new location need further processing at a vehicle licensing office.

Note: For questions on how to move a mobile home, contact the Department of Transportation Motor Carrier Services office at (360) 704-6340.

Removing a Legal Owner

To remove a legal owner, also known as a lien holder, from the title, submit one of the following to a vehicle licensing office:

- Release of Interest
- Documents referring to a "Full Reconveyance"
 - If the home is titled this document should be notarized
 - If the title is eliminated it does not need to be notarized

Tax

Sales or Use Tax is due on the sale of any new or used manufactured or mobile home that meets any of the following criteria:

- Is not affixed to land by a foundation and does not have connections for utilities
- If the removal of the mobile home from the land is a condition of the sale

Real Estate Excise Tax (REET) is due on the sale of any new or used manufactured or mobile home that meets all of the following criteria:

- Is affixed to land by a foundation and has connections for utilities
- Is not required to be removed from the land as a condition of sale
- Has been subject to retail sales or use tax during a previous sale

Other Applicable Fees

- **Mobile Home Park Fee \$100** - Collected on title transactions for manufactured or mobile homes when all of the following apply:
 - One year old or older
 - Used, and ownership is changing (excluding adding, or deleting co-registered owners, legal owners, etc.)
 - Located in a mobile home park
 - Sold for \$5000 or more
- **Mobile Home Affairs Fee \$15** - Collected on title transactions except the following:
 - Adding or deleting a spouse who is a co-owner
 - Adding or deleting a lienholder
- **Title Elimination Fee \$25** - Collected on the following title transactions:
 - Title eliminations
 - Removal from real property

Note: Additional taxes and fees may apply.

Vehicle Identification Number (VIN) Locations

A VIN can be in a variety of locations depending on the year the home was manufactured.

1976 and Newer - Look for a HUD "data plate" inside the home. The data plate is an 8 ½ by 11-inch sheet of paper that includes the following:

- A map of the United States
- The Vehicle Identification Number (VIN)
- Housing and Urban Development (HUD) number
- Date of manufacture

Possible Locations:

- On or near the main electrical panel
- In a cabinet in the utility room
- In a kitchen cabinet
- In a bedroom closet

1975 and Older – Washington State used the American National Standards Institute (ANSI) standard, which DOL can use as a VIN. You may locate the ANSI number on or in the following areas:

- The tongue or hitch
- The electrical panel
- The enclosure containing the hot water tank
- The kitchen sink cabinet
- The walls of the bedroom closets

Other Possible VIN Locations

Serial Number/VIN Plate - Serial numbers and VIN plates are metal tags that are typically riveted to the manufactured or mobile home in places such as the following:

- On the exterior side of the end-wall opposite the hitch
- At the lower right of the main entry just outside the door trim
- Stamped on the first cross member of the steel frame at the tongue and hitch end

County Treasurer's Office - You may contact the county treasurer's office to see whether the mobile home VIN is included on the county tax records.

Certification Label - Certification labels are located on the outside of the home approximately one foot up from the floor and one foot in from the right side of the end wall opposite the hitch. The label contains:

- The manufacturer's certification
- An embossed number and possibly a VIN

If you locate a Certification Label with no VIN, Housing and Urban Development (HUD) may be able to find a VIN on file with the embossed number. HUD may also have data plate information that may contain the VIN. You may contact HUD's Office of Manufactured Housing Programs:

- Phone: **(202) 708-6423**
- Email: **mhs@hud.gov**
- Internet: **www.hud.gov/offices/hsg/sfh/mhs/mhshome.cfm**

Labor and Industries Tag - This is an aluminum tag on the end wall opposite the hitch. On older units, it may be next to the front or back door. The tag includes an insignia number with the prefix "MH."

If you find a Labor and Industries tags, with insignia numbers you may contact the Department of Labor and Industries (LNI) to locate any VIN information on LNI's records.

- Phone: **(360) 902-5264**
- Internet: **www.LNI.wa.gov/tradeslicensing/fas**

RCWs:

46.12.290
46.12.700
46.44.170
65.20
82.08
82.12
82.45
84.04.090

WACs

308-56A-505
458-61-540