

CHAPTER 10

PERSONAL PROPERTY/MOBILE HOMES

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I. GENERAL INFORMATION

This Personal Property and Mobile Home Chapter is a general guideline for personal property and mobile home tax collection by the county treasurer. There will be strong emphasis on the statutes defining the duties of the treasurer with regards to personal property and mobile home tax collection. This will not only support the policies set forth in this manual but will allow a disinterested party to read this manual and have a clear understanding of what the treasurers can and should be doing.

A treasurer is not bound to conduct all procedures in strict conformity with the manual, and the use of personal discretion may be necessary in some instances; however, one is encouraged to keep in mind that the courts expect and demand technical precision in the collection process.

If a treasurer wants to implement a local change, they should first seek advice from the County Prosecuting Attorney as to the legal propriety of such a change. Then, there should be some form of documentation to ensure that uniform collection policies continue in accordance with this change.

Definitions

ADVANCE TAX (QUICK COLLECT)
[\(RCW 84.56.070\)](#)

Tax collected on personal property that is to be sold, moved, liquidated, calculated and collected on current year levy, based on new value.

ASSESSMENT DATE
[\(RCW 84.40.020\)](#)

All real and personal property in this state, subject to taxation shall be listed and assessed every year, with reference to its value on the First of January of the year in which it is assessed.

CANCELLATION

Reduction to the tax roll after the roll has been certified for collection for a specific year.

CTED
[\(WAC 458-16-560\)](#)
COUNTY LEGISLATIVE AUTHORITY TITLE 36 RCW

The state department of community, trade, and economic development or its successor agency

The county commissioners, or in a case of a home rule charter county, the governmental authority empowered to so act.

DELINQUENT TAXES

Taxes remaining unpaid on or after the due date for which a penalty of non-payment is attached.

DISTRAINT

Seizure of personal property for non-payment of taxes.

LEVY
[\(RCW 84.52.040\)](#)

The rate percent necessary to raise the amount of taxes for any taxing district within the county computed by an assessed valuation on any property. The total dollar amount is also

referred to as a levy. (Verb) To impose taxes, assessments or charges for support of governmental activities. (Noun) the total amount of taxes assessments or charges imposed by governmental unit.

MOBILE HOME
(RCW 82.50.010)
(RCW 46.04.302)

A structure transportable in one or more sections, which is thirty-two feet or more in length and is eight body feet or more in width, and which is built on a permanent chassis, and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and electrical systems contained therein. This definition excludes travel trailers, modular homes, campers, or motor homes.

PARK TRAILER OR
PARK MODEL TRAILER
(RCW 46.04.622)

"Park trailer" or "park model trailer" means a travel trailer designed to be used with temporary connections to utilities necessary for operation of installed fixtures and appliances. The trailer's gross area shall not exceed four hundred square feet when in the setup mode. "Park trailer" excludes a mobile home.

"MOBILE HOME"
(RCW 46.04.302 or
RCW 82.50.010)

A structure, designed and constructed to be transportable in one or more sections, and is built on a permanent chassis, and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities that include plumbing, heating, and electrical systems contained therein. The structure must comply with the national mobile home construction and safety standards act of 1974 as adopted by chapter [43.22 RCW](#) if applicable. Manufactured home does not include a modular home. A structure which met the definition of a "manufactured home" at the time of manufacture is still considered to meet this definition notwithstanding that it is no longer transportable. Anything smaller than 8' x 33' is considered a travel trailer and the taxes are paid through the Department of Licensing.

"USED MOBILE HOME"
(RCW 84.45.032)

A "used" mobile home means a mobile home which has been previously sold at retail and has been subject to tax under [Chapter 82.08 RCW](#) (retail sales tax) or which has been previously used and subject to tax under [Chapter 82.12 RCW](#) (use tax), and which has substantially by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe connections with sewer, water, and other utilities."

PERSONAL PROPERTY
(PERSONALTY)

Personal property" for the purposes of taxation, shall be held and construed to embrace and include, without especially defining and enumerating it, all goods, chattels, stocks, estates or moneys; all standing timber held or owned separately from

the ownership of the land on which it may stand; all fish trap, pound net, reef net, set net and drag seine fishing locations; all leases of real property and leasehold interests therein for a term less than the life of the holder; all improvements upon lands the fee of which is still vested in the United States, or in the state of Washington; all gas and water mains and pipes laid in roads, streets or alleys; and all property of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property for the purpose of taxation and as being subject to the laws and under the jurisdiction of the courts of this state, whether the same be any marine craft, as ships and vessels, or other property held under the laws and jurisdiction of the courts of this state, be the same at home or abroad: PROVIDED, That mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county, municipal and taxing district bonds and warrants shall not be considered as property for the purpose of this title, and no deduction shall hereafter be made or allowed on account of any indebtedness owed.

TAX ROLL
[RCW 84.52.080](#)

The official list showing the amount of taxes levied against each parcel or tract of land. (See example on page 7)

Calendar For Treasurer's Duties And Obligations

The assessment year for personal property runs from January 1 to December 31

JANUARY:

On or before **the first Monday in January** the county auditor will give the county treasurer a warrant authorizing the collection of taxes listed on the tax rolls for the current assessment year. ([RCW 84.56.010](#)) this is the same warrant of collection, which must be included in certification requests to other counties. ([RCW 84.56.160](#)) (Auditor warrant not included in certifications to other counties)

FEBRUARY:

On **February 1** the county treasurer must file a list of uncollectible personal property taxes with the county executive offices, also known as the 'write-off list' ([RCW 84.56.240](#))

The collection year for personal property taxes starts when the assessor notifies the treasurer of the tax certification and when the treasurer gives official notification of the Completion of the Tax Roll.

When the treasurer gives official notification of the completion of the tax roll, the county treasurer should mail property tax statements and the county treasurer may start to collect all personal property taxes. ([RCW 84.56.070](#))

APRIL:

By **April 30**, if the amount of the personal property tax is less than fifty dollars then the tax must be paid in full. If the amount is fifty dollars or more then at least half the tax is due. ([RCW 84.56.020](#))

After April 30, action may be taken by the county treasurer to petition for the cancellation of personal property taxes more than four years delinquent. [RCW 84.56.270](#) mandates that the Treasurer's Office must petition the superior court in their county to finally cancel these accounts, only after receiving approval to do so from the county legislative authority of such county.

Legal interpretation of this requirement varies from county to county. Some counties conduct four-year cancellations, and other county cancellations are done year to year.

MAY:

On **May 1**, if the first half of the year's taxes have not been paid by April 30, personal property is subject to 1% interest a month until paid in full. Beginning January 2023 mobile/manufactured homes are subject to interest of 9% per annum. ([RCW 84.56.020](#))

Also on **May 1**, the delinquent tax collection year begins with a search of the rolls for delinquencies.

JUNE:

On **June 1**, a penalty of three (3) percent will be assessed on the amount of taxes still delinquent. No penalty was assessed in 2022. The penalty of 3% is restored in 2023, except for residential property with four units or fewer, and mobile and manufactured homes, which have no penalty.

By June 30, submit a report to the Department of Commerce, any personal and real property taxes the treasurer willfully refused to collect in the prior year. ([RCW 84.56.250](#))

JULY, AUGUST AND SEPTEMBER:

These months are primarily used for the collection or distraint of delinquent personal property and mobile home accounts.

OCTOBER:

By **October 31**, all personal property and mobile home taxes should be paid in full to the County Treasurer's Office. ([RCW 84.56.020](#))

DECEMBER:

On **December 1**, of the year the tax is due, an additional penalty of eight (8) percent shall be assessed on the total amount of tax delinquent. ([RCW 84.56.020](#)). No penalty was assessed in 2022. The penalty of 8% is restored in 2023, except for residential property with four units or fewer, and mobile and manufactured homes, which have no penalty.

TAX ROLL SAMPLE

R.C.W. 84.52.080 - DELIVERY OF TAX ROLLS
REAL PROPERTY TAX ROLL
PERSONAL PROPERTY TAX ROLL
OPEN SPACE FAIR MARKET ROLL

No paper roll printed per request of the County Treasurer.

	FULL ASSESSED VALUE TAXABLE PROPERTY	1993 TAXES	FOREST FIRE PATROL TAX
REAL PROPERTY	\$ 6,119,452,780	\$ 83,772,356.91	\$ 147,092.66
PERSONAL PROPERTY	\$ 626,965,347	\$ 8,625,628.60	
TOTAL	\$ 6,746,418,127	\$ 92,397,985.51**	\$ 147,092.66*

* Does not include Whatcom County Forest Fire Patrol Tax: \$ 262.00
 ** - \$ 17.55 to balance rounding, and + \$ 394,445.57 1st and 2nd
 Timber Assessed Value (TAV) Distribution, to equal the

1993 "ORDER OF LEVY": \$ 92,792,413.53

OPEN SPACE
 FAIR MARKET \$ 541,724,755 \$ 8,054,947.48

WHATCOM COUNTY
 BELLINGHAM, WA
 01/22/93 3:46 PM
 REQUEST OF: WHATCOM C
 Shirley Forslof, AUDITOR
 BY: LK, DEPUTY
 \$1.00 AFF

I, KEITH M. WILLNAUER, Assessor of Whatcom County, State of Washington, do hereby certify that the foregoing is a correct list of taxes levied on real and personal property in the County of Whatcom for the year one thousand nine hundred and ninety three.

Witness my hand this 22ND day of JANUARY, 1993

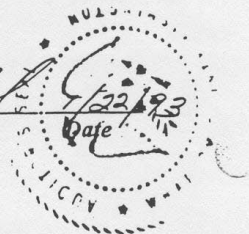
Keith M. Willnauer, COUNTY ASSESSOR

Receipt of the above statement of taxes is hereby acknowledged:

Barbara J. Cory
 County Treasurer

1/22/93
 Date

Shirley Forslof
 County Auditor



Vol: 298 Page: 798
 File No: 93012217

II. PERSONAL PROPERTY

The nature of the personal property tax system is based on voluntary compliance. It is the taxpayer's responsibility to list all taxable property fully and accurately within their possession annually to the Assessor's Office. Having foundational knowledge of the collection process and knowing what items constitute as personal property are important to adequately handle any problem that may arise. This chapter outlines how personal property is defined and characterized throughout the Revised Codes of Washington.

Definition Of Personal Property

Personal Property falls into two categories:

- Tangible Personal Property - things that have a physical existence.
- Intangible Personal Property - rights and privileges having a legal but not a physical existence.

The definition of personal property can be found under [RCW84.04.080](#). To clarify exactly what this code includes in its definition of personal property; the following is a list of personal property that has been assessed as such in Washington State:

1. Farm Equipment
2. Manufacturing, Contracting, Logging, and Mining Equipment
3. All Other Equipment and Machinery (e.g., Business cash registers, shelving, typewriters)
4. Supplies and Materials not part of a finished product (e.g., A business that needs string, paper, tape to do a job)
5. Property Franchises/ Utilities
6. Mobile Homes & Park Model Trailers on Leased Land
7. Timber Owned Separately From Land
8. Land Improvements
9. Commercial Boats
10. All other Items of Personal Property
11. State Assessed Utilities
12. Boat House (a boat garage)

Exemptions

Certain categories of property are exempt from taxation including the typical exemption of: municipal property, cemeteries, churches, educational institutions and hospitals. More importantly, business inventories and personal property held for household use and noncommercial purposes are exempt under [RCW 84.36.477](#) and [RCW 84.36.100](#).

Situs of Personal Property

Personal Property is always listed and assessed in the county where it is situated except personal property pertaining to the business of a merchant or of a manufacturer. In these two cases personal property will be listed in the town or place where the business is conducted. ([RCW 84.44.010](#)) For example when a company leases equipment from one county and moves it to another county to use in its business, the personal property taxes are paid to the county where the equipment operates.

Assessment of Personal Property

Personal property taxes are assessed in the year prior to the year for which the tax is owed. [RCW 84.40.040](#) requires that an owner file a list of all personal property with the Assessor's Office by April 30. This law also requires that all personal property be listed and valued by the Assessor's Office by May 31.

Destruction of Personal Property

If personal property is destroyed the lien of the personal property tax shall attach to and follow any insurance that may be upon the property and the insurer shall pay from the insurance money all taxes, interest and costs that may be due to the county treasurer ([RCW 84.56.220](#)).

Variations of Tax Collection on Personal Property

Under [RCW 84.56.250](#), the county treasurer is held liable for the whole amount of uncollected taxes if they willfully refuse to collect any taxes. Personal property tax collection will either be accomplished by:

1. Payment in full,
2. Certification to real property ([RCW 84.60.040](#)),
3. Distrain ([RCW 84.56.090](#)),
4. Certification to a separate county ([RCW 84.56.150](#)), or
5. Written-off ([RCW 84.56.240](#))

III. MOBILE HOMES

Tax collection for mobile homes has never been an easy task for the County Treasurer's Office. Unfortunately, various counties in Washington State treat mobile homes differently for tax collection purposes. The discrepancies stem from the way in which mobile homes are characterized by the law. On the one hand, mobile homes are defined as "real property" for assessment purposes in [RCW 84.04.090](#). Yet in the same law; mobile homes on leased land are subject to the personal property tax collection provisions of [Chapter 84.56 RCW](#) and [RCW 84.60.040](#). Legally, the only time that mobile homes should be treated as "real property" for tax collection purposes is when the title of the mobile home has been eliminated as per the [RCW 65.20](#). However, some counties take real property foreclosure action on common ownership homes that are still titled when the mobile home and land are combined as one parcel.

As stated in the introduction, the purpose of this manual is to set forth policies, in accordance with the laws, to try to foster a greater degree of uniformity in county treasurers' practices across the state. Therefore, in the following chapters, where appropriate, mobile homes will be treated as personal property, in strict conformity with the law, and the correct policies and procedures will be identified.

Note: For Mobile Home Excise Tax see Chapter 7 - REAL ESTATE EXCISE TAX.

Identification of Mobile Homes

A mobile home is easily identified on the assessment rolls because the assessment record should contain a description of the mobile home including the make, model and serial number ([RCW 84.40.343](#)). Unfortunately, many mobile homeowners do not respond to the Assessor's Office request for such data so the county records are incomplete on many mobile homes. Whenever you have an excise tax transaction that involves mobile homes, make sure you get valid identification numbers before processing the mobile home affidavit so the Assessor's Office can update their records.

Mobile Home Title Elimination

The legislature recognizes that confusion exists regarding the classification of manufactured homes as personal or real property. This confusion is increased because manufactured homes are treated as vehicles in some parts of state statutes, however these homes are often used as residences to house persons residing in the state of Washington. This results in a variety of problems, including: (1) Creating confusion as to the creation, perfection, and priority of security interests in manufactured homes; (2) making it more difficult and expensive to obtain financing and title insurance; (3) making it more difficult to utilize manufactured homes as an affordable housing option; and (4) increasing the risk of problems for and losses to the consumer. Therefore, the purpose of this chapter is to clarify the type of property manufactured homes are, particularly relating to security interests, and to provide a statutory process to make the manufactured home real property by eliminating the title to a manufactured home when the home is affixed to land owned by the homeowner. ([RCW 65.20](#)) An application for this title

elimination is made to the Department of Licensing in the Auditor's Office. After the title of the mobile home is surrendered the mobile home is recorded with the land as real property and the Treasurer's Office should consider the mobile home as real property and collect the taxes accordingly.

There are several steps involved in the application process for this title elimination. The owner(s) must complete and meet the requirements of the application from the Department of Licensing per [RCW 65.20.040](#).

An affidavit, in the form prescribed by the department, shall be signed by all owners of the manufactured home and contain the following information:

- The date;
- The names of all owners of record of the manufactured home;
- The legal description of the real property;
- A description of the manufactured home including model year, make, width, length, and vehicle identification number;
- The names of all secured parties in the manufactured home;
- And a statement that the owner of the manufactured home owns the real property to which it is affixed.

Also required is the Certificate of Ownership for the manufactured home or the MSO in the case of a new manufactured home. Plus, a certification by the local government indicating that the manufactured home is affixed to the land, and payment of all licensing fees and any excise tax, use tax, real estate excise tax, recording fees, and proof of payment of all property taxes then due.

One defect to DOL's Title Elimination Application is that there is no place on the application attesting to [RCW 65.20.040](#) 1(f) stating that the owner of the home owns the real property to which it is affixed. The DOL pink Certificate of Fact form is to be used to fulfill this requirement by written testament. Another controversy is that DOL does not care if the owner of the real property is the exact same ownership as the manufactured home and believes that if you have owners A & B own the land but owners B & C own the manufactured home that you should be able to process the title elimination since there is a common owner B. DOL believes that the difference in ownership is something the Assessor's Office has to deal with and keep track of in their records. DOR believes the ownership should be exactly the same but does not have jurisdiction on this form. Some Treasurer's Offices still require that the ownership of the real and manufactured home be the same before they provide confirmation to the Auditor's Office Licensing Dept. that all taxes due are paid in full.

Attachment of Tax Liens

[RCW 84.60.020](#) stipulates that the taxes assessed upon real property, including mobile homes assessed thereon and other mobile homes as defined in [RCW 82.50.010](#) will be a lien from the first day of January in the year in which they are levied until the same are paid.

The advance taxes should be canceled and not collected for a mobile home moving out of the state. This law also mandates that the lien for the property taxes assessed on a mobile home

shall be terminated and absolved for the year subsequent to the year of its removal from the state, when notice is given to the county treasurer describing the mobile home, if all property taxes due at the time of removal are satisfied.

Liability of Taxes

If a mobile home is being sold and there is no express agreement as to the payment of taxes thereon due and payable in the calendar year of the sale or contract to sell, the Revised Code has mandated that: “the grantor or vendor shall be liable for the same proportion of the taxes as the part of the calendar year prior to the day of the sale or the contract to sell bears to the whole of such calendar year and the grantee or purchaser shall be liable for the remainder of such taxes and subsequent taxes.” ([RCW 84.60.020](#)) The question here is the county required to pro-rate taxes pursuant to this RCW or is it the between the buyer and seller?

Mobile Home Moving Permits - Tax Certificates

[RCW 46.44.170](#) states that any person moving a mobile home upon public highways of the state must first obtain a special permit from the Department of Transportation (DOT) and local authorities. The only instance a manufactured home movement would not require the permit is if the movement originates at a manufacturing company or is a retail distribution location ([RCW 46.44.170](#) (2)(a)). DOT special permit only applies to state highways. If the movement of a mobile home travels on both county and state highways, then the mover must seek special permits from both the state DOT and the county Public Works Dept. Technically, if moving over county roads in a new county, a special permit should be attained in the destination county’s Public Works Dept. This law also stipulates that this special permit is not valid until the county treasurer of the county in which the mobile home is located has certified that all property taxes which are a lien, or which are delinquent or both, upon the mobile home being moved are satisfied. In other words, the county treasurer is required to collect all taxes “which are a lien on a mobile home” before issuing a moving permit including supplemented taxes for senior/exemption removals.

Currently a couple counties differ in their interpretation of this law. Most counties collect advance taxes before issuing a moving permit when the mobile home goes to a dealer’s lot or to another county and the other counties require that taxes only be paid in full. Many counties collect all outstanding taxes when a mobile home is moving to a different location within the same county while others collect just enough for the taxes to be current when the mobile home is not selling. These differences stem primarily from the way each county interprets the notion of a “lien”. To some a lien is when the tax is levied rather than listed (assessed) by the County Assessor, therefore, advance taxes are not considered.

In accordance with [RCW 84.60.020](#): “the taxes assessed upon real property, including mobile homes assessed thereon, and other mobile homes as defined in [RCW 82.50.010](#) shall be a lien thereon from and including the first day of January in the year in which they are levied until the same are paid....” Therefore, the law defines a lien not only as those taxes which have been levied but those taxes which have also been assessed.

Under strict interpretation of the law, before issuing a movement permit, the county treasurer should collect all delinquent taxes, current year taxes and advance taxes for the mobile home being moved. A recommendation is that latitude, logic and discretion should be used by the county treasurer when deciding whether or not to collect the advance tax. For example, if a mobile home is not being sold and is not leaving the county, the advance tax collection should not be mandatory.

For those counties that have mobile homes assessed with real property, and the mobile home is being moved, the Treasurer's Office will ask the Assessor's Office to segregate the value of the mobile home from the real property for the purposes of collecting taxes due.

There are special circumstances when these moving permits are not required and taxes do not have to be satisfied: when a mobile home is to enter the state or is being moved from a manufacturer or distributor to a retail sales outlet, if a new mobile home is being moved directly to the purchaser's designated location, or between retail and sales outlets. Movement permits are required to be attained for used mobile homes on dealer's lot moving off the lot.

Moving Out Of State Or Out Of County

If a person has obtained a moving permit to move out of state or out of country, then they are not required to pay any advance taxes. These taxes are canceled pursuant to [RCW 84.60.020](#), when the County Treasurer's Office is notified of the move and all property taxes due at the time of a removal are satisfied.

Pre-76 Mobile Home Requirements

In 2005, additional legislative changes were made to mobile homes constructed before June 15, 1976. As of July 24, 2005, [RCW 46.44.170](#) was amended requiring the following additional documentation to be obtained before a movement permit would be issued.

If a PRE-76 mobile home was being moved to a wrecking yard or similar facility to be destroyed, a Mobile Home Disposal Affidavit from the County Assessor with certificate of ownership or title. There would be no cancellation of taxes without a receipt of disposal submitted to the Assessor.

If a PRE-76 mobile home was being moved to be lived in for continued occupation and use (no sale), an affidavit from CTED stating the mobile home is being used for continued use. The homeowner must sign the affidavit at the time of application in the Treasurer's Office.

If a PRE-76 mobile home is being sold to be lived in that is moving to a new location, a Fire Safety Certificate from the Washington State Department of Labor & Industries must be obtained showing that the home was inspected for fire safety. (At this writing a final decision has not been made yet on if the mobile home has to pass before we issue a movement permit.)

Other Suggested Requirements For Movement Permits

Movement permits require the moving company's WUTC number and DOT number. WUTC stands for Washington Utilities and Transportation Commission, which issues a 'common carrier' number for any company or person who is transporting property other than household goods for compensation within the state of Washington. A DOT number is assigned by the Federal Motor Carrier Safety Administration, which monitors and ensures compliance with regulations governing both safety (all carriers) and commerce (for-hire carriers). Both WUTC and DOT numbers can be verified quickly online prior to issuing a movement permit at these websites:

DOT: <https://www.fmcsa.dot.gov/>

WUTC: <https://www.utc.wa.gov/>

Establishing an office policy that requires a title, affidavit in lieu of title, or License Express print out that will clearly identify the structure moving helps eliminate any future confusion on the movement. In addition, including notification of the placement permit acceptance from the Dept of Building and Planning will also help circumvent any future issues. As there is no authority that specifically mandates the title or placement permit, each county is able to establish its own office policies to prevent future issues from arising.



Meredith R. Green, CPA
Kitsap County Treasurer

614 Division Street, MS-32 • Port Orchard, WA 98366-4678

TREASURER'S CERTIFICATE

Mobile Homes

January 5, 2017

Taxpayer Information:

ELIZABETH RADCLIFFE LLC
6811 S 204TH ST STE 395
KENT, WA 98032

Mobile Home Description:

Land Account #: 062202-2-070-2003
Mobile Home Account #:
Mobile Home Year: 1983
Make: SUNNYBROOK
Size: 66X28
Serial/VIN #: SB4832

Reason for Certification:

- ☐ Demo Permit (Full)
☒ Title Elimination (Current)
☐ Mobile Home Moved- Sales Tax Applies (Full)
☐ Re-Title Mobile Home (Current)
☐ Delay in Title Transfer---See Excise # Dated (Current)
☐ Other-

I hereby certify that the taxes on the above described mobile are:

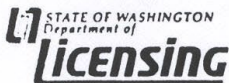
- ☒ Current
☐ Paid in full for tax year
☐ NEW - NOT ASSESSED
☐ Other -

Certified by:

Heather Freeman, Office Assistant

Valid through 4/29/17

Tax Collections: (360) 337-7135 - Facsimile: (360) 337-4635 - District Services: (360) 337-4941 - Investments: (360) 337-7139
Toll free from: Olalla (253) 851-4147 - Bainbridge Island (206) 842-2061
www.kitsapgov.com/treas



MANUFACTURED HOME APPLICATION

RECORDER'S CLOCK

TITLE OPTIONS

- ☐ Original
☐ Transfer
☐ Duplicate
☐ Reissue

- ☐ TITLE ELIMINATION (Complete all but section 3, below)
☐ TRANSFER IN LOCATION (Complete ALL sections below)
☐ REMOVAL FROM REAL PROPERTY (Complete all but section 4, below)

RECORDED AT
REQUEST OF:

1 MANUFACTURED HOME					
YEAR	MAKE	WIDTH/LENGTH	VEHICLE IDENTIFICATION NUMBER (VIN)	COLOR #1 TOP OR FRONT:	COLOR #2 BOTTOM OR REAR COLOR:

2 LAND	
<ul style="list-style-type: none">• Attach a copy of the legal description of your land. It can be obtained from your County Assessor's office.• Land to which the manufactured home is being: <input type="checkbox"/> AFFIXED <input type="checkbox"/> REMOVED	PROPERTY TAX PARCEL NUMBER

3 TITLE COMPANY CERTIFICATION			
I certify that the legal description of the land and ownership are true and correct.			
NAME	TITLE COMPANY/PHONE NUMBER	SIGNATURE X	DATE
NOTE: Application must be finalized with a Licensing Agent within 10 calendar days of the date signed by the Title Company Representative			

4 BUILDING PERMIT OFFICE CERTIFICATION			
I certify that the manufactured home has been affixed to the real property as described, or the following building permit has been issued for this purpose and will be inspected upon completion.			
NAME	SIGNATURE/TITLE X	BLDG PERMIT #	DATE

5 OWNER INFORMATION			*FEES			
COUNTY #	INC	UNINC	NUMBER OF REGISTERED OWNERS	NUMBER OF LEGAL OWNERS	Please provide the Department of Licensing (DOL) Client "NUMBER" for each owner:	FILING FEE
REGISTERED	NAME OF FIRST REGISTERED OWNER					APPLICATION
	NAME OF SECOND REGISTERED OWNER					MOBILE HOME FEES
	ADDRESS OF FIRST REGISTERED OWNER					ELIMINATION
	CITY STATE ZIPCODE					USE TAX
	NAME OF FIRST LEGAL OWNER*					SUB-AGENT FEES
LEGAL	MAILING ADDRESS OF FIRST LEGAL OWNER					TOTAL FEES & TAX
	CITY STATE ZIPCODE					\$
	*SIGNATURE OF LEGAL OWNER INDICATES CONSENT FOR ELIMINATION OF TITLE: X					

Anyone who knowingly makes a false statement of a material fact is guilty of a felony, and upon conviction may be punished by a fine of up to \$5,000 and/or 10 years imprisonment (RCW 46.12.210). I DO SOLEMNLY ATTEST UNDER PENALTY OF PERJURY LAW THAT I/WE ARE THE REGISTERED OWNERS OF THIS VEHICLE AND THIS INFORMATION IS ACCURATE:

Registered Owner Signature(s):

X

X

X

NOTARY OR LICENSE AGENT & NUMBER

X

Subscribed and Sworn to Before Me This

Day of 19

DEALER'S REPORT OF SALE

I certify that this information is correct. The vehicle is clear of encumbrances except as shown.

DEALER NAME

WA DLR NO.

DEALER'S AUTHORIZED SIGNATURE

X

Residing in

County

PURCHASE PRICE

\$

TAX JURISDICTION/TAX RATE

DATE OF SALE

☐ USE TAX EXEMPT See to Indian on the Reservation (attach notarized statement of delivery)

6 COUNTY AUDITOR/AGENT LICENSING OFFICE APPROVAL: (Not for use by Sub-Agents)			
I certify that the above application appears to have been completed correctly, and the applicant has sufficient documentation to proceed with the recording of this form.			
NAME	SIGNATURE X	OFFICE/VFS OPERATOR NUMBER	DATE

7 RECORDING OFFICE			
This form has been recorded in the county records.			
RECORDING NUMBER	COUNTY	VOLUME/PAGE	DATE

LIENS

A lien is defined as the right to take and hold or sell the property of a debtor as security or payment for a debt or duty. [RCW 84.60.020](#) outlines the three statutory liens for the collection of personal property taxes. Since the law does not actually grant the three types distraint names, it is possible that they are in fact referenced differently throughout the state. Therefore, it is important to have a clear understanding of the three possible liens and how they affect personal property tax collection.

Primary Lien

The tax assessed upon each item of personal property is a lien which attaches to that item of personal property on that date the property is listed and assessed by the County Assessor. The lien follows the property therefore the subsequent sale or transfer of such personal property does not affect the tax lien.

No seizure or distraint is necessary to perfect lien rights in determining priority between the County and other creditors. [RCW 84.60.010](#) states that the County's lien is entitled to priority over all such creditors whose lien may have been perfected and final on a date subsequent to the date of listing and assessment of the personal property.

Collateral Lien

If the treasurer is unable to locate the personal property assessed for tax collection purposes they may perfect a lien on other items of personal property which belong to the same person.

The law provides that the taxes assessed on personal property may become a lien on each item of personal property of the person assessed, from and after the date such property is distrained (physically or constructively seized) by the county treasurer ([RCW 84.60.020](#)). The two key elements to consider for a collateral lien are: Who was the owner of the personal property in question on January first of the assessment year and has this property been distrained?

As with a primary lien, once the collateral lien has been perfected by the treasurer, no sale or transfer of the property so charged affects the tax lien.

Charging Lien

A treasurer may also establish a lien for taxes on personal property against real property of the person assessed ([RCW 84.60.040](#)). The county treasurer must first verify that the same person who owned the personal property on January first of the assessment year also owns the real property in question. Then, the treasurer must designate and charge upon the tax rolls such property as a lien for the taxes assessed on the personal property. If the personal property taxes are not satisfied, the treasurer may sell the real property through foreclosure to collect any money owed. Again, the general lien is perfected and enforceable at the moment the property is selected, designated and charged on the tax rolls.

Selection of Parcel Of Real Property

The treasurer may select any parcel of real estate, but usually will pick the parcel of real estate with the highest assessed value. This parcel must still be owned by and in the same name as the personal property assessed. Be sure to confirm the identity of the title owner and not just the taxpayer.

Priority of Tax Lien

There have been no cases dealing with the priority status of [RCW 84.60.040](#) liens in situation where there are prior-perfected federal or commercial liens on the same real property. While it may be argued that [RCW 84.60.010](#) conveys the same universal priority to these as to true real property tax liens, the better view is that a [RCW 84.60.040](#) lien is prior to all subsequent competing liens so long as it appears on the real property tax rolls. In summary, this lien is also subject to the priority race of “first in time, first in right”, therefore it is important to certify a lien to the real estate as soon as possible.

Foreclosure On “Certified” Real Estate

A treasurer will charge real property with personal property taxes as a safeguard in case there is no other way to collect personal property taxes. In most cases, the treasurer will go on to attempt a valid distraint and sale of the personal property to satisfy all taxes, accrued interest and costs.

Once the certification of personal property taxes has been initiated on the real property, the foreclosure of the real property would be in the same manner and time as for real property. This foreclosure action can only be initiated if three years have passed from the date of the attachment to real property. ([RCW 84.64.050](#))

Attaching Liens

A treasurer is not allowed to attach the amount of the taxes owing to someone’s bank account. A treasurer is also not allowed to attach liens to the property of corporate officers, only to property of the corporation.

However, a treasurer can attach a lien to insurance proceeds. For example, if a business burns down delinquent personal property taxes may be charged to insurance proceeds resulting from the fire. If a taxpayer is not willing to give you the name of their insurance company, find out this information from the fire department.

As noted in [RCW 84.56.120](#) when an officer acts as agent or seller a lien upon proceeds of an auction and shall be paid to the treasurer to satisfy that lien prior to distribution to any other lien holder. If proceeds are not distributed in this manner the seller or agent of the seller shall assume all liability for the taxes, interest and penalty owed to the county treasurer.

IV. BILLING

The collection process for personal property taxes is conducted in several stages. It is imperative that each step is handled in an explicit manner. The first and most important step for successful collection of the entire assessment rolls billing. The treasurer's obligations regarding billing are detailed in the Revised Codes of Washington.

Notification

[RCW 84.56.050](#) states that the treasurer shall notify each taxpayer in the county, at the expense of the county, of the amount of real and personal property, and the current and delinquent amount of tax due on that property.

Person to Be Notified

[RCW 84.56.050](#) also specifies to whom the billing notice should be sent. If there is any question or doubt as to who should be billed for the respective taxes, the "taxpayer" to be billed is any person charged, or whose property is charged, with property tax; and whose name appears on the treasurer's tax rolls or tax receipts of any preceding year as the payer of the last-paid tax on the property.

Contents Of Billing

The notice should include the name of each tax and the levy made on the same. ([RCW 84.56.050](#))

The billing should never suggest that the amount due should be payable to the individual holding the office of the treasurer nor any other individual. ([RCW 84.56.020](#))

Cancellation and Correction of Erroneous Assessments

The county treasurer may cancel or correct assessments on the assessment or tax rolls that are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls and such manifest errors in the listing of property which do not involve a revaluation of property.

If the county treasurer does make a change, a record of such action shall be prepared, setting forth therein the facts relating to the error. No cancellation or correction shall be made for any period more than three years preceding the year in which the error is discovered. ([RCW 84.48.065](#))

Refunds

The county treasurer must submit a refund list of taxes refunded in the prior year to the County Legislative Authority by the first Monday of February of each year. ([RCW 84.69.020](#))

.res //92

SPONSORED BY: _____

PROPOSED BY: TREASURER

INTRODUCTION DATE: _____

RESOLUTION NO. _____

A RESOLUTION ACCEPTING THE TREASURER'S
LIST OF PROPERTY TAX REFUNDS

WHEREAS, RCW 84.69.020 REQUIRES THE COUNTY TREASURER TO
PRESENT A LIST OF ALL REFUNDS MADE DURING THE PREVIOUS YEAR,
AND WHEREAS, THE WHATCOM COUNTY COUNCIL HAS REVIEWED THE
TREASURER'S LIST OF PROPERTY TAX REFUNDS CONSISTING OF THE
NAMES, AMOUNTS, AND REASONS FOR SAID REFUNDS FOR THE YEAR
1992. (REFERENCE EXHIBIT A)

NOW, THEREFORE, BE IT RESOLVED THAT THE WHATCOM COUNTY
COUNCIL ACCEPTS THE 1992 PROPERTY TAX REFUND LIST.

APPROVED this _____ day of _____, 1992.

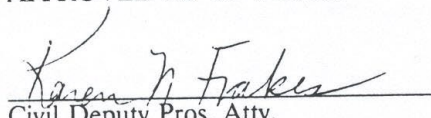
ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Ramona Reeves, Council Clerk

Daniel M. Warner, Chair

APPROVED AS TO FORM:


Civil Deputy Pros. Atty.

Delinquent Billing

There is nothing in the law that specifically dictates a policy for delinquent billing but [RCW 84.56.020](#) requires treasurers to provide notification to each taxpayer whose taxes have become delinquent. Therefore, the policy and procedures for this practice can be individually tailored by each county to best suit their specific needs. However, once the collection begins after first half taxes are posted it is prudent to ensure the taxpayer is fully notified of the tax obligation.



CLARK COUNTY WASHINGTON

TREASURER
PO Box 5000
Vancouver, WA 98666-5000

5088***G47**0.382**1/1*****SNGLP
SMITH JOE & JOAN
123 ANY STREET
VANCOUVER, WA 98660



URGENT PROPERTY TAX NOTICE

Our records indicate you have **past due property taxes**
as of **11/14/2022** for the following property:
2541100

TAKE ACTION

To make a payment:
www.clark.wa.gov/treasurer

To contact our office:
treasoff@clark.wa.gov | 564.397.2252

Past due taxes are subject to 1% interest charged on the full year balance owing on the first of each month from the date of delinquency until paid. For information regarding interest charges and date of assessment, see RCW 84.56.020.

PLEASE NOTE

- Your payment and this notice may have crossed in the mail.
- If a lender is responsible for making a tax payment on your behalf, please contact them regarding the status of your payment.
- Verify your account balance by visiting:
<https://gis.clark.wa.gov/gishome/property/>

TI-14-22_v3

5088 1/1



The Washington Homeownership Resource Center is available for referral to housing counseling and/or legal assistance at 877.894.4663

Mobile Home:



Meredith R. Green, CPA

Kitsap County Treasurer

614 Division Street, MS-32 ~ Port Orchard, WA 98366-4678

*** IMPORTANT ***
***** NOTICE OF DELINQUENT TAX *****

May 10, 2018

HERZOG MANAGEMENT KINGSTON LLC
4308 73RD AVE NW
GIG HARBOR, WA 98335-6575

RE: Tax Account # 9000-000-026-0001

Dear Taxpayer:

Our records indicate that we have not received payment of your 2018 and/or previous year's personal property taxes. Enclosed is a delinquent tax statement indicating the amount due. Washington state law (R.C.W. 84.56.070) requires the Treasurer to distrain (seize) and sell sufficient goods to satisfy this claim. Your payment by the below date will help us avoid this requirement.

Please send your remittance to us by June 15, 2018. Delay in payment will result in additional Distraint Charges. **PLEASE GIVE THIS YOUR IMMEDIATE ATTENTION.**

If you are a Senior Citizen or Disabled person and cannot redeem your property, there is a Senior Citizen and Disabled Persons Special Exemption and Property Tax Deferral available to qualifying taxpayers. This Exemption and Property Tax Deferral is for property owned and occupied as a principal place of residence. Should you need Property Tax Exemption and Deferral forms, please call the Assessor's Office at (360) 337-7160.

Enclose your payment and the payment stub in the envelope provided. **If you need to work out some payment arrangements** or have any questions, please call.

Sincerely,

Heather Young
Program Assistant
(360) 337-4936

Tax Collections: (360) 337-7135 - Facsimile: (360) 337-4635 - District Services: (360) 337-4941 - Investments: (360) 337-7139
Toll free from: Olalla (253) 851-4147 - Bainbridge Island (206) 842-2061
www.kitsapgov.com/treas/

V. DISPERSED PERSONAL PROPERTY AND ADVANCE TAXES

In accordance with [RCW 84.56.070](#) and [84.56.090](#) if the treasurer has reasonable grounds to believe that any personal property upon which taxes have been levied but not paid is about to

- be removed or is being removed outside the limits of the state,
- is being dissipated or about to be dissipated, or
- is being sold or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes

The treasurer may demand all personal property taxes assessed including those not normally due (advance taxes). In other words, the treasurer shall collect “on demand” personal property taxes based on all assessments made to date, including the current year’s assessment for taxes not normally due until next year. The treasurer does not have to provide notice to collect these taxes and if necessary the treasurer may distrain sufficient goods and chattels to pay the same.

Reasonable Grounds

It is hard to specifically define what constitutes “reasonable grounds”. Often, a Treasurer will have made the decision that the collection of personal property taxes is in jeopardy based on sources of information which include but is not limited to: social media posts, newspaper ads, auction notices, flyers, radio ads or notification by the taxpayer. The best advice is to always be looking for such indicators.

Removal Or Sale Of Personal Property Without Paying Taxes

[RCW 84.56.120](#) mandates that after personal property has been assessed, it shall be unlawful for any person to remove it from the county in which it was assessed until taxes and interest have been paid. It is also unlawful to sell any personal property until taxes and interest have been paid. Any person violating these provisions will be guilty of a misdemeanor.

It is also unlawful to remove any timber that is assessed as personal property until personal property taxes have been paid. [RCW 84.56.200](#) states: “that it will be unlawful for any person, firm or corporation to remove any timber from timbered lands, no portion of which is occupied for farming purposes by the owner or to remove any building or improvements from lands, upon which taxes are delinquent, until taxes have been paid.”

Attachment of Liens

It is important to remember, when considering advance taxes that personal property taxes are assessed one year and payable the next. As well as the fact that by law, a lien on personal property exists from the time the Assessor lists and values the property until the tax is paid ([RCW 84.60.020](#)). There will, in most circumstances, be an advance tax on items of personal property, if the property is in the county as of January first of the assessment year.

Liability for Payment of Taxes

The person who owns the property as of January 1st of the assessment year owes the tax due the following year. The person is liable even if the business closes or the property is sold or transferred. For example, a property owner lists all his personal property on the affidavit due by April 30, 2022. Then, in July he sells equipment. He is still liable for the full amount of tax due in 2023 for the 2022 assessment year. The lien follows the property. So the new owner, as successor to the tax, can be held responsible if the previous owner does not pay the tax.

Advance Tax Payment

The date is January 15, 2022. Personal property is being dispersed and advance taxes need to be collected. Therefore, first remember that from January 1 to the date that the treasurer certifies the tax roll for collection, the 2022 taxes need to be collected as an advance since technically they are not due until April 30. In addition, if on January 1, 2022, assessments were made for taxes due April 30, 2022, then these taxes should be collected as an advance tax payment.

To compute an advance tax after January first and prior to the levy or taxes, use the levy rate for the preceding year times the assessed value. All taxes collected in advance of the levy should be entered onto the tax rolls for the current year and be treated as collections for the current year. The property on which advance taxes are collected is discharged from any lien.

**SAMPLE DOCUMENT — IN NON-CHARTER COUNTIES THIS WOULD REFER
TO THE BOARD OF COUNTY COMMISSIONERS.**

WHATCOM COUNTY TREASURER

401 Grand Avenue - P.O. Box 5268
Bellingham, WA 98227-5268

BARBARA J. CORY

Treasurer of Whatcom County

MICHAELYN DIXON

Chief Deputy

January 3, 1994

Shirley Forslof
Whatcom County Auditor
Bellingham, Wa. 98225

Dear Shirley Forslof:

This is to inform you that we have presented to the County Executive a list of the personal property taxes which are considered to be uncollectible. The County Executive will deliver this list to the Whatcom County Council for action as is required to formally cancel the uncollectible personal property taxes. No action is required on your part.

Yours Truly,

Barbara J.Cory
Whatcom County Treasurer

Ken Colvin
Revenue Deputy

Nancy L. Butenschoen
Revenue Deputy

enclosed: Exhibit A (four pages)

**SAMPLE DOCUMENT — IN NON-CHARTER COUNTIES THIS
WOULD REFER TO THE BOARD OF COUNTY COMMISSIONERS.**

WHATCOM COUNTY TREASURER

401 Grand Avenue - P.O. Box 5268
Bellingham, WA 98227-5268

BARBARA J. CORY

Treasurer of Whatcom County

MICHAELYN DIXON

Chief Deputy

January 3, 1994

Shirley Van Zanten
Whatcom County Executive
Bellingham, Wa. 98225

Dear Shirley Van Zanten,

We are presenting this list of personal property taxes which are considered to be uncollectible, for delivery to the Whatcom County Council whereas the Council's action is required to formally cancel the uncollectible personal property taxes.

We certify that we have made diligent search and inquiry for goods and chattels wherewith to collect such taxes and were unable to collect the same.

Yours Truly,

Barbara J. Cory
Whatcom County Treasurer

Ken Colvin
Revenue Deputy

Nancy L. Butenschoen
Revenue Deputy

enclosed: Exhibit A (four pages)

RESOLUTION NO. 010 - 2018

IN THE MATTER OF CERTAIN
BANKRUPT, DELINQUENT AND
UNCOLLECTIBLE KITSAP
COUNTY PERSONAL PROPERTY TAXES

WHEREAS, RCW 84.56.240 authorizes the County Treasurer by affidavit to request cancellation of delinquent personal property taxes in Kitsap County, Washington; and,

WHEREAS, the Board of County commissioners of Kitsap County has received an affidavit from the Treasurer of Kitsap County dated on the 3rd day of January, 2018 and is hereby attached to this Resolution setting forth that certain delinquent personal property taxes are uncollectible and that said taxes should now be canceled for the want of goods or chattels whereupon to levy;

THEREFORE BE IT RESOLVED THAT WE, the undersigned Board of County Commissioners of Kitsap County, Washington are hereby satisfied that the delinquent taxes set forth in detail by attached affidavit of the Treasurer of Kitsap County cannot be collected and are hereby canceled.

PASSED this 22nd day of January, 2018.



ATTEST:

Dana Daniels
Dana Daniels, Clerk of the Board

BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON

Robert Gelder

ROBERT GELDER, Chair

Edward E. Wolfe

EDWARD E. WOLFE, Commissioner

Charlotte Garrido

CHARLOTTE GARRIDO, Commissioner

BEFORE THE COMMISSIONERS OF KITSAP COUNTY, WASHINGTON

IN THE MATTER OF CERTAIN
BANKRUPT, DELINQUENT AND
UNCOLLECTIBLE KITSAP COUNTY
PERSONAL PROPERTY TAXES

AFFIDAVIT OF COUNTY
TREASURER

COMES NOW the Treasurer of Kitsap County, MEREDITH R GREEN, CPA, who first
being duly sworn, deposes and says:

I.

That she is the duly elected, qualified and acting County Treasurer of Kitsap County,
Washington.

 II.

That pursuant to the law she is the receiver and collector of all taxes made payable upon
the personal property in Kitsap County.

III.

That as hereinafter set forth, she is unable, for the want of goods or chattels whereupon

RESOLUTION NO. 010 - 2018

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BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON

Robert Gelder

ROBERT GELDER, Chair

Edward E. Wolfe

EDWARD E. WOLFE, Commissioner

Charlotte Garrido

CHARLOTTE GARRIDO, Commissioner

ACCT NUMBER	ACCT NAME	TAX YEARS	AMOUNT	REASON CODE(S)
11018397	ALLAN WINDOWS INC	2016	\$82.66	R1, R2, R3
11040847	GURNEYS TILEWORK INC	2014	\$162.33	R1, R2, R3
11040847	GURNEYS TILEWORK INC	2015	\$150.07	R1, R2, R3
11023686	JSTAR PAINTING INC	2016	\$88.52	R1, R2, R3
11023686	JSTAR PAINTING INC	2017	\$74.28	R1, R2, R3
11037660	KAVA KAFFE	2016	\$131.68	R1, R2
11037660	KAVA KAFFE	2017	\$97.28	R1, R2
11008331	LUCKY BOYS TATTOO	2016	\$51.48	R1, R2, R3
11008331	LUCKY BOYS TATTOO	2017	\$24.96	R1, R2, R3
11031721	LUCYS SALOON LLC	2016	\$35.86	R1, R2
11031721	LUCYS SALOON LLC	2017	\$33.96	R1, R2
11045390	PUGET SOUND EQUIPMENT SERVICES LLC	2016	\$338.60	R1, R2, R3
11028321	QUALITY AUTO SERVICE	2016	\$82.08	R1, R2, R3
11028321	QUALITY AUTO SERVICE	2017	\$62.20	R1, R2, R3
0039396	SUQUAMISH AUTO SERVICE	2015	\$126.38	R1, R2, R3
0039396	SUQUAMISH AUTO SERVICE	2016	\$101.72	R1, R2, R3
11042553	PETER ROSS JEWELRY	2016	\$50.88	R1, R2
11042553	PETER ROSS JEWELRY	2017	\$48.22	R1, R2
11046000	NORTHWEST PSYCHIATRY INC PS	2017	\$17.92	R1, R2
9000-002-029-0004	WALZ JOHN	2014	\$54.95	R3, R7
9000-009-944-0001	ROGERS BEVERLY	2015	\$30.80	R3, R7
11025434	FIRE DESIGN BEADS INC	2017	\$84.94	R1, R2, R3
11041548	JALISCO HISPANIC MARKET	2016	\$114.80	R1, R2
TOTAL WRITEOFF AMOUNT= \$2,046.57				
REASONS: R1= OUT OF BUSINESS R2= UNABLE TO LOCATE ASSETS R3= UNABLE TO LOCATE TAXPAYER R4= BANKRUPTCY R5= DISPUTED, UNCOLLECTABLE R6= DESTROYED BY FIRE, UNCOLLECTABLE R7= NO LIQUIDATION VALUE				

Kitsap County Tax Certificate for Mobile Home Movement

(As required by RCW 46.44.170)

WILL NOT BE ACCEPTED IF INCOMPLETE OR ILLEGIBLE

MOVE PERMIT # _____

Treasurer Will Assign

CURRENT OWNER		NEW OWNER	
Name:		Name:	
Address:		Address:	
City:	State: Zip:	City:	State: Zip:
MOVER'S INFO		MOBILE HOME INFO	
Name:		Mobile Home Account #:	
Address:		Make:	Year: Size: x
City:	State: Zip:	Serial (VIN) #:	
Phone #:	DOT#: WUTCH:	For Mobile Homes that are constructed before 6/15/76	
		L&I Alteration Permit #:	HUD #:
MOVEMENT INFO (Check all that apply)			
In County Tribal Land Storage On Consignment Repossession From Dealer's Lot Out of State			
To Be Destroyed Out of County To Dealer's Lot Trade-in			
MOVING FROM			
County:	Land Account #:		
Address:			
City:	State:	Zip:	
MOVING TO			
County:	Land Account #:	Bldg Permit #:	
Land Owner Name:			
Address:			
City:	State:	Zip:	
OWNER/AGENT CERTIFICATION: I hereby certify that the information contained in the foregoing certificate is true and correct to the best of my knowledge.		TREASURER'S TAX CERTIFICATION: I hereby certify that all past, current and advanced taxes due Kitsap County have been paid in full as follows;	
Name:	Title:	Assessed value:	
Date:		Current and/or Past Taxes Paid:	
Phone:		Advanced Tax Paid:	For Tax Year:
Signature:		KITSAP COUNTY TREASURER, BY _____	DEPUTY _____

THIS FORM MUST BE CERTIFIED BY THE COUNTY TREASURER AND ATTACHED TO A MOBILE HOME MOVEMENT PERMIT ISSUED BY THE STATE HIGHWAY COMMISSION OR LOCAL AUTHORITIES BEFORE THAT PERMIT IS VALID.

MOBILE HOME MOVEMENT DECAL

MAKE: _____ MODEL YEAR: _____ SERIAL NO: _____

TRANSPORTER'S NAME: _____

DOT SPECIAL MOTOR VEHICLE PERMIT NO: _____ WUTC PERMIT NO: _____

DATE ISSUED: _____ ISSUED BY: **KITSAP COUNTY TREASURER**

**THIS DECAL IS NOT TRANSFERABLE AND VALID FOR FIFTEEN (15) DAYS FROM THE DATE ISSUED.
DECALS MUST BE DISPLAYED ON THE REAR OF MOBILE HOMES BEING TRANSPORTED.**

EXPIRATION DATE