

INSTRUCTIONS FOR PROCESSING DEEDS IN LEWIS COUNTY

STOP 1: TREASURER'S OFFICE

STOP 2: AUDITOR'S OFFICE

REAL PROPERTY TRANSFERS:

A deed must be prepared and signed by the Grantor(s) (Seller) in the presence of a Notary.

A real estate excise tax affidavit (REETA) must be filled out and signed by one of the Grantors and one of the Grantees (buyer). Four copies of the REETA must be submitted to the Treasurer's Office with the top copy to contain **original** signatures.

If you are claiming an exemption from excise tax, a WAC number must be cited in Box 7 on the REETA. When citing a gift WAC (458-61A-201), a Real Estate Excise Tax Supplemental Statement must be included with your deed and REETA. This form must be signed by ALL parties involved in the transfer. For example, if there are three Grantors and three Grantees, all six parties must sign the form. It is not acceptable for an agent to sign the Supplemental Statement for either the Grantor or the Grantee. Four copies of the Supplemental Statement must be submitted to the Treasurer's Office with the top copy to contain **original** signatures.

All deeds must be recorded in the Auditor's Office after they are processed through the Treasurer's Office. Information on Auditors recording requirements can be found online at <http://lewiscountywa.gov/auditor/recording-requirements> or by calling 360-740-1165.

MOBILE HOME TRANSFERS:

A deed is not required to transfer a mobile home; however a Mobile Home Excise Tax Affidavit is required. 5 copies of this form must be submitted to the Treasurer's Office with the top copy to contain **original** signatures.

Mobile Home Excise Tax Affidavits are used when a mobile home is being sold in place. If you are moving the mobile home a mobile home movement permit is required and may be obtained in the Treasurer's Office. Please contact the Treasurer's Office for details. 360-740-1115.

ALL PROPERTY TAXES MUST BE PAID IN FULL PRIOR TRANSFERRING MOBILE HOME TITLES.

Titles to the mobile home must be transferred in the Auditor's Office licensing department after they are processed in the Treasurer's Office.

FEES:

Excise tax is due on both real property transfers and mobile home transfers where applicable.

Excise tax is calculated based on the location of the property and the sales price. Contact the Treasurer's Office for a quote of tax due at 360-740-1115. Checks for excise tax are made payable to the Lewis County Treasurer's Office.

When no excise tax is due (WAC code cited) a processing fee of \$10 is due and payable to the Lewis County Treasurer's Office.

Auditor recording fees can be found online at <http://lewiscountywa.gov/sites/default/files/users/auditor/07232017feeschedule.pdf> or by calling 360-740-1165.

ADDITIONAL INFORMATION:

- **A deed is a legal document; employees of the Treasurer's Office are not attorneys and cannot offer legal advice. Any assistance filling out deeds must be through an Attorney or a Title Company.**
- There are some cases when a REETA is not required. The below list of those instances is supplied by the Washington State Department of Revenue.
 - *The real estate excise tax affidavit is not required nor accepted for the following transactions including, but not limited to:*
 - *Transfer of cemetery lots or graves;*
 - *Transfer for assignment or release of security, stated on the face of the instrument;*
 - *To secure or assign a debt; or*
 - *To provide or release collateral;*
 - *A lease of real property that does not transfer lessee-owned improvements;*
 - *A mortgage or deed of trust, satisfaction of mortgage, or reconveyance of a deed of trust;*
 - *A seller's assignment of deed and contract;*
 - *A fulfillment deed pursuant to a real estate contract;*
 - *A community property agreement under RCW 26.16.120;*
 - *Purchase of an option;*
 - *An earnest money agreement;*
 - *The recording of a transfer on death deed; or*
 - *The revocation of a transfer on death deed.*

FORMS:

Below is a link to the REETA, Real Estate Excise Tax Supplemental Statement & Mobile Home Excise Affidavit.

<https://dor.wa.gov/get-form-or-publication/forms-name-r>

Lewis County Treasurer mailing address:
PO Box 509
Chehalis, WA 98532