

## Real Estate Excise Tax

Washington State, under [Chapter 82.45 RCW](#), imposes an excise tax on the sale of real property. Unless otherwise specifically exempt from tax under [WAC 458-61A](#), all sales of real property are subject to the Real Estate Excise Tax (REET). The County Treasurer acts as agent on behalf of the Washington State Department of Revenue to collect the excise tax.

A **Real Estate Excise Tax Affidavit**, along with a legal document (usually a type of deed), must be presented to the County Treasurer's office for processing and collection of tax or fees due. Sale transactions must be presented within 30 days from the date of sale to avoid assessment of interest and penalties per [WAC 458-61A-306](#). The tax is the responsibility of the seller per [WAC 458-61A-301\(1\)\(b\)](#).

This process must be completed prior to presenting the conveyance document (deed) to the County Auditor's office for recording (recording fees apply).

**PLEASE NOTE:** It can take 10 – 20 minutes per document to process an excise tax transaction. Our office operates on a first come, first served basis. Please check with a staff member regarding wait times. Additionally, please keep in mind that the Auditor's office closes recording at 4:00 pm.

The following County offices all have a role in the final processing of Real Estate Excise Tax Affidavits and the recording of the deed or other conveyance document:

- For assistance with the Real Estate Excise Tax Affidavit, please contact:  
**Douglas County Treasurer, (509) 745-8525**
- For recording of your deed or conveyance document and applicable fees, please contact:  
**Douglas County Auditor, (509) 745-8527**
- For assistance with special land classifications or other property or value questions, please contact:  
**Douglas County Assessor, (509) 745-8521**

Courthouse employees do not have the appropriate legal expertise to assist you with completing or obtaining a legal document (deed), nor can we offer advice as to the accuracy or relevance of your document. If you require assistance with that process, we encourage you to seek help from a real estate attorney or a title company.

The Department of Revenue has made available on their website affidavits and other supporting documents. It is requested, but not required, that documents are formatted and printed on legal-size paper. For documents submitted in-person or via mail, original signatures must appear on at least one copy of the affidavit. Electronically submitted documents must conform to [RCW 19.34](#).

[Click here for fillable excise forms from the Department of Revenue](#)

The Excise tax rate for the county and municipalities located within Douglas County are as follows:

County/Municipalities	District/Levy	DOR Code	Local Rate	State Rate	Combined Rate
Bridgeport	001	0901	.25%	1.28%	1.53%
East Wenatchee	021 – 022	0902	.50%	1.28%	1.78%
Mansfield	005	0903	.50%	1.28%	1.78%
Rock Island	010 – 011	0904	.25%	1.28%	1.53%
Waterville	015	0905	.50%	1.28%	1.78%
Coulee Dam	025	0949	.50%	1.28%	1.78%
Douglas County	All Others	0900	.25%	1.28%	1.53%

This information is subject to change without notice. Last revision date: 9/24/18

Use the following links for Real Estate Excise Tax Information from the Department of Revenue.  
Washington Administration Code (WAC) [458-61A WAC](#)  
Revised Code of Washington (RCW) [82.45](#) and [82.46](#)

**Selling or transferring a Mobile/Manufactured Home?** Special requirements apply to mobile and manufactured home transactions. Please contact the Treasurer's office for more information.

**ATTENTION - Title Companies, Real Estate Attorneys, etc.:** Douglas County now accepts electronic Real Estate Excise Tax transactions through [Simplifile](#). This process allows you to electronically file excise tax documents with the Treasurer's Office, and electronic record the conveyance document with Auditor's Office. Mail and in-person processing of these documents will continue to be available to all users.

### **Helpful Links:**

Claiming an exemption from the excise tax?

[Click here to find the appropriate WAC number and documentation requirements for your exemption.](#)

Learn more about the Real Estate Excise Tax:

[Click here to visit the Department of Revenue Real Estate Excise Tax page.](#)

Will my Real Estate Excise Tax transaction be audited by the Department of Revenue?

[Click here for a brochure on the REET audit process.](#)

Learn more about conveyance documents:

[Click here for the RCW on Deeds and Conveyances.](#)

I need a legal professional to assist me with drafting the correct conveyance document.

[Click here to find an attorney with the Washington State Bar Association.](#)