

**RCW 84.36.820 Renewal notice for exempt property—Failure to file before due date, effect.** On or before January 1st of each year, the department of revenue must notify the owners of record of property exempted from property taxation at their last known address about the obligation to file an annual renewal declaration for continued exemption. When a continued exemption is not approved, the department must notify the assessor of the county in which the property is located who, in turn, must remove the tax exemption from the property. The failure to file an annual renewal declaration for continued exemption and subsequent removal of the exemption is not subject to review as provided in RCW 84.36.850. The department of revenue must review applications received after the due date required under RCW 84.36.815, but these applications are subject to late filing penalties provided in RCW 84.36.825. [2016 c 217 § 5; 2007 c 111 § 302; 1984 c 220 § 11; 1975-'76 2nd ex.s. c 127 § 1; 1973 2nd ex.s. c 40 § 10.]

**Tax preference performance statement—Application—2016 c 217:** See notes following RCW 84.36.049.

**Part headings not law—2007 c 111:** See note following RCW 82.16.120.