

RCW 84.38.040 Declaration to defer special assessments and/or real property taxes—Filing—Contents—Appeal. (1) Each claimant electing to defer payment of special assessments and/or real property tax obligations under this chapter must file with the county assessor, on forms prescribed by the department and supplied by the assessor, a written declaration thereof. The declaration to defer special assessments and/or real property taxes for any year must be filed no later than thirty days before the tax or assessment is due or thirty days after receiving notice under RCW 84.64.050, whichever is later; however, for good cause shown, the department may waive this requirement.

(2) The declaration must designate the property to which the deferral applies, and must include a statement setting forth (a) a list of all members of the claimant's household, (b) the claimant's equity value in his or her residence, (c) facts establishing the eligibility for the deferral under the provisions of this chapter, and (d) any other relevant information required by the rules of the department. The declaration must be signed by the claimant subject to the penalties as provided in chapter 9A.72 RCW for false swearing. The first declaration to defer filed in a county must include proof of the claimant's age acceptable to the assessor.

(3) The county assessor must determine if each claimant is granted a deferral for each year but the claimant has the right to appeal this determination to the county board of equalization, in accordance with the provisions of RCW 84.40.038, whose decision is final as to the deferral of that year. [2020 c 139 § 51; 2013 c 23 § 353; 2001 c 185 § 10; 1994 c 301 § 34; 1984 c 220 § 22; 1979 ex.s. c 214 § 7; 1975 1st ex.s. c 291 § 29.]

Application—2001 c 185 §§ 1-12: See note following RCW 84.14.110.