

**RCW 84.38.140 Collection of deferred assessments or taxes. (1)**

The department must collect all the amounts deferred together with interest under this chapter. However, in the event that the department is unable to collect an amount deferred together with interest, that amount deferred together with interest must be collected by the county treasurer in the manner provided for in chapter 84.56 RCW. For purposes of collection of deferred taxes, the provisions of chapters 84.56, 84.60, and 84.64 RCW are applicable.

(2) When any deferred special assessment and/or real property taxes together with interest are collected the moneys must be deposited in the state general fund.

(3) The department may charge off as finally uncollectible any amount deferred under this chapter or chapter 84.37 RCW, including accrued interest, if the department is satisfied that there are no cost-effective means of collecting the amount due. [2013 c 221 § 9; 2001 c 299 § 18; 1984 c 220 § 27; 1975 1st ex.s. c 291 § 39.]