

RCW 84.38.150 Election to continue deferral by surviving spouse or surviving domestic partner. (1) A surviving spouse, surviving domestic partner, heir, or devisee of the claimant may elect to continue the property in its deferred tax status if the property is the residence of the spouse, domestic partner, heir, or devisee of the claimant and the spouse, domestic partner, heir, or devisee meets the requirements of this chapter.

(2) The election under this section to continue the property in its deferred status by the spouse, the domestic partner, heir, or devisee of the claimant must be filed in the same manner as an original claim for deferral is filed under this chapter. Thereupon, the property with respect to which the deferral of special assessments and/or real property taxes is claimed must continue to be treated as deferred property. When the property has been continued in its deferred status by the filing of the spouse, the domestic partner, heir, or devisee of the claimant of an election under this section, the spouse, the domestic partner, heir, or devisee of the claimant may continue the property in its deferred status in subsequent years by filing a claim under this chapter so long as the spouse, domestic partner, heir, or devisee meets the qualifications set out in this section. [2019 c 453 § 8; 2008 c 6 § 705; 1975 1st ex.s. c 291 § 40.]

Application—Automatic expiration date and tax preference performance statement exemption—2019 c 453: See notes following RCW 84.36.381.

Part headings not law—Severability—2008 c 6: See RCW 26.60.900 and 26.60.901.