

RCW 84.38.030 Conditions and qualifications for claiming deferral. A claimant may defer payment of special assessments and/or real property taxes on up to eighty percent of the amount of the claimant's equity value in the claimant's residence if the following conditions are met:

(1) The claimant must meet all requirements for an exemption for the residence under RCW 84.36.381, other than the age and income limits under RCW 84.36.381.

(2) The claimant must be sixty years of age or older on December 31st of the year in which the deferral claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of disability as defined in RCW 84.36.383. However, any surviving spouse, surviving domestic partner, heir, or devisee of a person who was receiving a deferral at the time of the person's death qualifies if the surviving spouse, surviving domestic partner, heir, or devisee is fifty-seven years of age or older and otherwise meets the requirements of this section.

(3) The claimant must have a combined disposable income, as defined in RCW 84.36.383, equal to or less than the income threshold.

(4) The claimant must have owned, at the time of filing, the residence on which the special assessment and/or real property taxes have been imposed. For purposes of this subsection, a residence owned by a marital community, owned by domestic partners, or owned by cotenants is deemed to be owned by each spouse, each domestic partner, or each cotenant. A claimant who has only a share ownership in cooperative housing, a life estate, a lease for life, or a revocable trust does not satisfy the ownership requirement.

(5) The claimant must have and keep in force fire and casualty insurance in sufficient amount to protect the interest of the state in the claimant's equity value. However, if the claimant fails to keep fire and casualty insurance in force to the extent of the state's interest in the claimant's equity value, the amount deferred may not exceed one hundred percent of the claimant's equity value in the land or lot only.

(6) In the case of special assessment deferral, the claimant must have opted for payment of such special assessments on the installment method if such method was available. [2019 c 453 s 5. Prior: 2015 3rd sp.s. c 30 s 3; 2015 c 86 s 313; 2008 c 6 s 702; 2006 c 62 s 3; 2004 c 270 s 3; 1995 c 329 s 2; 1991 c 213 s 2; 1988 c 222 s 11; 1984 c 220 s 21; 1979 ex.s. c 214 s 6; 1975 1st ex.s. c 291 s 28.]

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

Tax preference performance statement—Application—2015 3rd sp.s. c 30: See notes following RCW 84.36.381.

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

Application—2006 c 62: See note following RCW 84.36.383.

Applicability—1991 c 213: See note following RCW 84.38.020.