

**WAC 458-18A-050 Deferral of special assessments and/or property taxes—Declarations to renew deferral—Filing—Forms.** (1) Declarations to defer assessments and/or real property taxes for all years following the first year must be made by filing a "declaration to renew deferral" with the county assessor no later than the first day of September of the year in which the tax or assessment is due. For good cause shown, the department may waive this requirement with respect to the filing deadline. If the claimant is unable to make his or her renewal declaration, it may be made and signed by a duly authorized agent or by a guardian or other person charged with care of the person or property of such claimant.

(2) Such "declaration to renew deferral" will be made solely upon forms prescribed by the department and supplied by the county assessor. The "declaration to renew deferral" form must include, but not be limited to, those requirements contained in WAC 458-18A-030 (2)(a), (c), (d), (e), (f), (g), (h), and (i).

[Statutory Authority: RCW 84.08.010, 84.08.070, and chapter 84.37 RCW. WSR 09-14-038, § 458-18A-050, filed 6/24/09, effective 7/25/09.]