

**WAC 458-18-020 Deferral of special assessments and/or property taxes—Qualifications for deferral.** (1) **Introduction.** This rule describes the qualifications a person (claimant) must meet to qualify for a deferral of special assessments and/or real property taxes on residential housing.

(2) **Qualifications for deferral.** A claimant may defer payment of special assessments and/or real property taxes on up to eighty percent of the amount of their equity value in their residence if the following conditions are met:

(a) **Ownership.** 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 rule, a residence owned by a marital community, a state registered domestic partnership, or cotenants will be deemed to be owned by each spouse, each domestic partner, and 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.

(b) **Fire and casualty insurance.** If the amount deferred will exceed one hundred percent of the claimant's equity value in the land or lot only, the claimant must have and keep in force fire and casualty insurance in sufficient amount to protect the interest of the state of Washington and designate the state as a loss payee on the policy. The deferred amount may not exceed the amount of the insured value of the improvement plus the land value.

(c) **Installment method.** For special assessment deferrals, the claimant must have opted for payment of the special assessments on the installment method if that method was available.

(d) **Income.** The claimant must have a combined disposable income, as defined in RCW 84.36.383, equal to or less than the income threshold defined in RCW 84.38.020.

(e) **Age.** 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 meets the requirements of the deferral.

(f) **Other requirements.** The claimant must meet all requirements for an exemption for a residence under RCW 84.36.381, other than the age and income requirements, and to the extent eligible, must have first applied for the exemptions under RCW 84.36.381 through 84.36.389 prior to filing a declaration to defer.

[Statutory Authority: RCW 84.38.180. WSR 20-04-016, § 458-18-020, filed 1/24/20, effective 2/24/20. Statutory Authority: RCW 84.08.010, 84.08.070, 84.52.0502, and 84.55.010. WSR 16-06-043, § 458-18-020, filed 2/24/16, effective 3/26/16. Statutory Authority: RCW 84.38.180. WSR 08-16-077, § 458-18-020, filed 7/31/08, effective 8/31/08; WSR 92-15-057, § 458-18-020, filed 7/13/92, effective 8/13/92; WSR 88-13-042 (Order PT 88-9), § 458-18-020, filed 6/9/88; WSR 84-21-010 (Order PT 84-4), § 458-18-020, filed 10/5/84; WSR 81-05-020 (Order PT 81-8), § 458-18-020, filed 2/11/81; Order PT 76-1, § 458-18-020, filed 4/7/76.]