

**WAC 458-18-080 Deferral of special assessments and/or property taxes—Duties of the department of revenue—State treasurer.** The department will:

(1) Notify the county assessor as soon as possible of any declaration to defer, where any factor appears to disqualify the claimant;

(2) Certify to the state treasurer the amount due the respective treasurers for any special assessments and/or real property taxes deferred for that year;

(3) File a notice of the deferral with the county recorder or auditor;

(4) Notify the department of licensing to show the state's lien on the certificate of title of a mobile home.

The department may audit any "declaration to defer" and/or "declaration to renew deferral" it deems necessary.

The state treasurer will pay, before delinquency, to the county treasurers and the treasurers of the respective local improvement districts the amounts certified by the department of revenue. The amount paid must be distributed to the districts which levied the taxes.

[Statutory Authority: RCW 84.38.180. WSR 13-08-031, § 458-18-080, filed 3/27/13, effective 4/27/13; WSR 84-21-010 (Order PT 84-4), § 458-18-080, filed 10/5/84; WSR 81-05-020 (Order PT 81-8), § 458-18-080, filed 2/11/81; Order PT 76-1, § 458-18-080, filed 4/7/76.]