

**RCW 84.38.050 Renewal of deferral—Forms—Notice to renew—
Limitation upon special assessment deferral amount.** (1) (a)

Declarations to defer property taxes for all years following the first year may be made by filing with the county assessor no later than thirty days before the tax is due a renewal form, prescribed by the department of revenue and supplied by the county assessor, which affirms the continued eligibility of the claimant.

(b) In January of each year, the county assessor must send to each claimant who has been granted deferral of ad valorem taxes for the previous year renewal forms and notice to renew.

(2) Declarations to defer special assessments must be made by filing with the assessor no later than thirty days before the special assessment is due on a form to be prescribed by the department of revenue and supplied by the county assessor. Upon approval, the full amount of special assessments upon such claimant's residence must be deferred but not to exceed an amount equal to eighty percent of the claimant's equity value in said property. [2020 c 139 § 52; 1979 ex.s. c 214 § 8; 1975 1st ex.s. c 291 § 30.]