

**RCW 84.38.070 Ceasing to reside permanently on property subject to deferral declaration.** If the claimant declaring his or her intention to defer special assessments or real property tax obligations under this chapter ceases to reside permanently on the property for which the declaration to defer is made between the date of filing the declaration and December 15th of that year, the deferral otherwise allowable under this chapter is not allowed on such tax roll. However, this section does not apply where the claimant dies, leaving a spouse, domestic partner, heir, or devisee surviving, who is also eligible for deferral of special assessment and/or property taxes. [2019 c 453 § 6; 2008 c 6 § 703; 1975 1st ex.s. c 291 § 32.]

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

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