

**RCW 84.37.050 Renewals—Requirement to reside on property. (1)**

The provisions of RCW 84.38.050(1)(b) apply to declarations to defer special assessments or property taxes, or both, for all years following the first year.

(2) The provisions of RCW 84.38.070 apply to claimants ceasing 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. [2007 sp.s. c 2 § 5.]