

**WAC 458-18-100 Deferral of special assessments and/or property taxes—When payable—Collection—Partial payment.** (1) **Introduction.** This rule explains the circumstances under which amounts deferred under chapter 84.38 RCW become payable.

(2) **Deferral.** Special assessments and/or real property taxes deferred become payable together with interest upon the following:

(a) Conveyance of the property that has a deferred special assessment and/or real property tax lien against it.

(b) Death of the claimant except when the surviving spouse, surviving domestic partner, heir, or devisee is qualified and elects to incur the lien and continue the deferral by:

(i) Filing an original "declaration to defer"; and

(ii) Continuing to meet the qualifications of WAC 458-18-010 through 458-18-100.

If a surviving spouse, surviving domestic partner, heir, or devisee elect to continue the deferral, they become the claimant and will be fully subject to the conditions of WAC 458-18-010 through 458-18-100.

(c) Condemnation of the property with a deferred special assessment and/or real property tax lien against it by a public or private body exercising the power of eminent domain, provided:

(i) If the assessed value of the property not condemned exceeds the amount of the liens, including interest, the claimant may elect to have the liens set over to the property retained; and

(ii) The amount of the lien allowed to be set over may not exceed eighty percent of the claimant's equity in the retained property.

(d) Claimant ceasing to reside permanently in the residence on which the deferral was granted. If the cessation occurs between filing the declaration and December 15th of that year, the deferral will not be allowed. This disallowance does not apply if the claimant dies, leaving a spouse, domestic partner, heir, or devisee surviving, who is eligible for this deferral.

(e) Failure of the claimant to have or keep in force fire and casualty insurance in sufficient amount to protect the interest of the state of Washington, or failure to keep the state listed as a loss payee on the policy. Subsection (2)(b) of this rule takes precedence over subsection (2)(d) of this rule.

(3) **Other deferrals.** Once a deferral has been granted, the conditions in WAC 458-18-010 through 458-18-100 may prohibit the claimant from qualifying for further deferrals.

(4) **Payment of deferral.** Amounts owing from deferrals previously granted will become due and payable when any of the conditions in subsection (2) of this rule occurs.

When any of the conditions requiring the payment of deferred special assessments and/or real property taxes occur, the county treasurer will collect these amounts as provided in chapter 84.56 RCW. For purposes of collecting the deferred taxes and interest, the provisions of chapters 84.56, 84.60, and 84.64 RCW apply. Once collected, these amounts are credited to a special account in the county treasury and will be remitted to the state treasurer within thirty days from collection with remittance advice to the department. The state treasurer will deposit the deferred taxes and interest into the state general fund.

Payment of all or part of the deferred assessments and/or taxes, including the interest, does not affect the deferred tax status of the property. Payments made will be credited to the oldest deferred amount

and will be prorated between interest and the deferred assessments and/or taxes.

[Statutory Authority: RCW 84.38.180. WSR 20-04-016, § 458-18-100, filed 1/24/20, effective 2/24/20; WSR 08-16-077, § 458-18-100, filed 7/31/08, effective 8/31/08; WSR 84-21-010 (Order PT 84-4), § 458-18-100, filed 10/5/84; WSR 81-05-020 (Order PT 81-8), § 458-18-100, filed 2/11/81; Order PT 76-1, § 458-18-100, filed 4/7/76.]