

**WAC 458-18A-030 Deferral of special assessments and/or property taxes—Declarations to defer—Filing—Forms.** (1) Declarations to defer special assessments and/or real property taxes for any year are due no later than the first day of September of the year in which the tax or assessment is due. For good cause shown, the department may waive this requirement with respect to the filing deadline. All declarations to defer must be made and signed by the claimant. If the claimant is unable to make his or her own declaration, it may be made and signed by a duly authorized agent or by a guardian or other person charged with care of the person or property of such claimant.

(2) The declaration to defer must be made solely upon forms prescribed by the department of revenue and supplied by the county assessor. Such forms will contain the following:

(a) Name and address of the claimant.

(b) A complete and accurate legal description that encompasses the residence and the residential parcel of land eligible for deferral and/or to be included in the lien.

(c) An affirmation that the claimant meets the conditions of WAC 458-18A-020 including, but not limited to, the name, address, policy number, and amount of fire and casualty insurance carried on the residence.

(d) A list of all members of the claimant's household.

(e) The claimant's equity in the residence including all liens, obligations, and encumbrances against the property.

(f) The names, signatures, and percentage of interest of other parties with an interest in the residence to which the deferral applies.

(g) An affirmation that the claimant is aware of the lien of the deferred special assessments and/or real property taxes and when the lien becomes payable.

(h) A numbering system approved by the department.

(i) Any other pertinent information the department deems relevant.

[Statutory Authority: RCW 84.08.010, 84.08.070, and chapter 84.37 RCW. WSR 09-14-038, § 458-18A-030, filed 6/24/09, effective 7/25/09.]