

**WAC 458-18A-100 Deferral of special assessments and/or property taxes—When payable—Collection—Partial payment.** (1) Any special assessments and/or real property taxes deferred will become payable together with interest:

(a) Upon the conveyance of property which has a deferred special assessment and/or real property tax lien upon it.

(b) Upon the death of the claimant except when the surviving spouse or surviving domestic partner is qualified and elects to incur the lien and continue the deferral by (i) filing an original "declaration to defer" within ninety days of the claimant's death and (ii) continuing to meet the qualifications of WAC 458-18A-010 through 458-18A-100.

When a surviving spouse or surviving domestic partner elects to continue the deferral, the spouse or domestic partner then becomes the claimant and is fully subject to the conditions of WAC 458-18A-010 through 458-18A-100.

(c) Upon condemnation of property with a deferred special assessment and/or real property tax lien upon it by a public or private body exercising the power of eminent domain: Provided, That 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: Provided further, That the amount of the lien allowed to be set over must not exceed forty percent of the claimant's equity in the retained property.

(d) At such time as the claimant ceases to reside permanently in the residence upon which the deferral has been granted. If the cessation occurs between filing the declaration and the date the taxes are payable, the deferral will not be allowed.

(e) Upon the 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 upon said policy. Subsection (1)(b) of this section takes precedence over subsection (1)(d) of this section.

(2) Once a deferral has been granted, the various conditions contained within WAC 458-18A-010 through 458-18A-100 may prohibit the claimant from qualifying for further deferrals, but any obligations resulting from deferrals previously granted will become due and payable only upon occurrence of the conditions set forth in subsection (1) of this section.

(3) Upon occurrence of any condition requiring the payment of any deferred special assessments and/or real property taxes, the county treasurer must proceed to collect the same in the manner provided for in chapter 84.56 RCW. For purposes of collection of the deferred taxes and interest, provisions of chapters 84.56, 84.60, and 84.64 RCW are applicable. When these moneys are collected, they must be credited to a special account in the county treasury and must then be remitted to the state treasurer within thirty days from collection with remittance advice to the department of revenue. The state treasurer must deposit the moneys in the state general fund.

(4) Any person may at any time pay a part or all of the deferred assessments and/or taxes including the interest, but such payment will not affect the deferred tax status of the property. Any payment made will be credited to the oldest deferred amount and will be applied to accrued interest and then to deferred assessments and/or taxes.

[Statutory Authority: RCW 84.08.010, 84.08.070, and chapter 84.37 RCW.  
WSR 09-14-038, § 458-18A-100, filed 6/24/09, effective 7/25/09.]