

**Chapter 84.38 RCW**  
**DEFERRAL OF SPECIAL ASSESSMENTS AND/OR PROPERTY TAXES**

**Sections**

- 84.38.010 Legislative finding and purpose.
- 84.38.020 Definitions.
- 84.38.030 Conditions and qualifications for claiming deferral.
- 84.38.040 Declaration to defer special assessments and/or real property taxes—Filing—Contents—Appeal.
- 84.38.050 Renewal of deferral—Forms—Notice to renew—Limitation upon special assessment deferral amount.
- 84.38.060 Declaration of deferral by agent, guardian, etc.
- 84.38.070 Ceasing to reside permanently on property subject to deferral declaration.
- 84.38.080 Right to deferral not reduced by contract or agreement.
- 84.38.090 Procedure where residence under mortgage or purchase contract.
- 84.38.100 Lien of state, mortgage or purchase contract holder—Priority—Amount—Interest.
- 84.38.110 Duties of county assessor.
- 84.38.120 Payments to local improvement or taxing districts.
- 84.38.130 When deferred assessments or taxes become payable.
- 84.38.140 Collection of deferred assessments or taxes.
- 84.38.150 Election to continue deferral by surviving spouse or surviving domestic partner.
- 84.38.160 Payment of part or all of deferred taxes authorized.
- 84.38.170 Collection of personal property taxes not affected.
- 84.38.180 Forms—Rules and regulations.
- 84.38.900 Severability—1975 1st ex.s. c 291.
- 84.38.910 Effective dates—1975 1st ex.s. c 291.