

**WAC 458-18A-070 Deferral of special assessments and/or property taxes—Duties of the county assessor.** The county assessor will:

(1) In January of each year mail renewal declarations to each claimant who had received a deferral the previous year;

(2) Determine each year if each claimant filing a "declaration to defer" and/or a "declaration to renew deferral" will be granted a deferral. If the assessor determines the claimant is not eligible, the assessor must notify the claimant in writing as soon as possible, setting forth the reason for denial and instructions for appealing the decision;

(3) Notify the county treasurer of which claimants and properties have qualified for deferral and request a tax statement for the second installment special assessments and/or property taxes due in October;

(4) Immediately transmit one copy of each approved declaration to the department;

(5) Notify the county treasurer and the department immediately upon occurrence of any condition set forth in WAC 458-18A-100(1).

[Statutory Authority: RCW 84.08.010, 84.08.070, and chapter 84.37 RCW. WSR 09-14-038, § 458-18A-070, filed 6/24/09, effective 7/25/09.]