

**WAC 458-18-030 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 shall be filed no later than thirty days before the tax or assessment is due, or thirty days after receiving notice under RCW 84.64.030 or 84.64.050 whichever is later. For good cause shown the department may waive this requirement. All declarations to defer shall 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 shall be made solely upon forms prescribed by the department of revenue and supplied by the county assessor. Such forms shall contain the following:

(a) Name and address of the claimant.

(b) If the property described upon the assessment rolls by the assessor contains more than one acre, the claimant must supply a complete and accurate legal description that encompasses the residence and that does not contain more than one acre, except that a residence may include any additional property up to a total of five acres that comprises the residential parcel if this larger parcel size is required under land use regulations as provided by RCW 84.36.383.

(c) An affirmation that the claimant meets the conditions of WAC 458-18-020 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 his residence including all liens, obligations and encumbrances against the property.

(f) Information concerning any special assessments to be deferred.

(g) The names of other parties with an interest in the residence to which the deferral applies.

(h) Signatures of other parties in interest designating the claimant.

(i) Signature of any mortgagee, contract purchase holder and/or beneficiary under a deed of trust.

(j) 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.

(k) A numbering system approved by the department.

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

[Statutory Authority: RCW 84.38.180. WSR 13-08-031, § 458-18-030, filed 3/27/13, effective 4/27/13; WSR 84-21-010 (Order PT 84-4), § 458-18-030, filed 10/5/84; WSR 81-05-020 (Order PT 81-8), § 458-18-030, filed 2/11/81; Order PT 76-1, § 458-18-030, filed 4/7/76.]