

**RCW 84.38.090 Procedure where residence under mortgage or purchase contract.** If any residence is under mortgage or purchase contract requiring accumulation of reserves out of which the holder of the mortgage or contract is required to pay real estate taxes, said holder shall cosign the declaration of deferral either before a notary public or the county assessor or his or her deputy in the county where the real property is located. [2013 c 23 s 356; 1975 1st ex.s. c 291 s 34.]