

**RCW 84.38.110 Duties of county assessor.** The county assessor must:

(1) Immediately transmit a copy of each declaration to defer to the department of revenue. The department may audit any declaration and must notify the assessor as soon as possible of any claim where any factor appears to disqualify the claimant for the deferral sought.

(2) Transmit a copy of each declaration to defer a special assessment to the local improvement district which imposed such assessment.

(3) Compute the dollar tax rate for the county as if any deferrals provided by this chapter did not exist.

(4) As soon as possible notify the department of revenue and the county treasurer of the amount of real property taxes deferred for that year and notify the department of revenue and the respective treasurers of municipal corporations of the amount of special assessments deferred for each local improvement district within such unit. [2020 c 139 s 53; 1984 c 220 s 24; 1975 1st ex.s. c 291 s 36.]