

RCW 84.38.130 When deferred assessments or taxes become payable.

Special assessments and/or real property tax obligations deferred under this chapter become payable together with interest as provided in RCW 84.38.100:

(1) Upon the sale of property which has a deferred special assessment and/or real property tax lien upon it.

(2) Upon the death of the claimant with an outstanding deferred special assessment and/or real property tax lien except a surviving spouse, surviving domestic partner, heir, or devisee who is qualified under this chapter may elect to incur the special assessment and/or real property tax lien, which is then payable by that spouse, domestic partner, heir, or devisee as provided in this section.

(3) Upon the condemnation of property with a deferred special assessment and/or real property tax lien upon it by a public or private body exercising eminent domain power, except as otherwise provided in RCW 84.60.070.

(4) At such time as the claimant ceases to reside permanently in the residence upon which the deferral has been granted.

(5) Upon the failure of any condition set forth in RCW 84.38.030. [2019 c 453 § 7; 2008 c 6 § 704; 1984 c 220 § 26; 1975 1st ex.s. c 291 § 38.]

Application—Automatic expiration date and tax preference performance statement exemption—2019 c 453: See notes following RCW 84.36.381.

Part headings not law—Severability—2008 c 6: See RCW 26.60.900 and 26.60.901.