Property tax exemption for senior citizens and disabled persons

December 2019

If you are a senior citizen or disabled person with your residence in Washington State, there are two programs that may help you pay your property taxes and/or special assessments. Your household income and your age or disability determine your eligibility for both programs.

This publication provides an overview of the property tax exemption program that helps senior citizens and disabled persons reduce their payment of property taxes.

For information about the property tax deferral program, see the Property Tax Deferral for Senior Citizens and Disabled Persons fact sheet.

Program overview

Under the exemption program, your property taxes are reduced. First, the value of your residence is frozen for property tax purposes and you are exempt from all excess levies and Part 2 of the state school levy. Depending on your income, you may also be exempt from a portion of the regular levies.

* The exemption is available for a residence and one acre of land. If local zoning and land use regulations require more than one acre of land per residence in the area where you live, you may be eligible for a property tax exemption on up to five acres of land.

Eligibility requirements

To be eligible for this program you must meet the age or disability, ownership, occupancy, and income requirements Your application must include proof of your age or disability.

Age and disability

On Dec. 31 of the year before the tax is due, you must meet one of the following criteria.

- At least 61 years of age
- Unable to work because of a disability OR a disabled veteran with a service-connected evaluation of at least 80% or receiving compensation from the United States Department of Veterans Affairs at the 100% rate for a service-connected disability.

Example: Your 61st birthday is in Nov. 2019. You may file a 2019 application requesting an exemption on your 2020 taxes.

Ownership

You must own your home in Washington State by the year before the taxes to be exempted are due. For example, to receive an exemption in 2020, you must own your home by in 2019.

The type of ownership must be in total (fee owner), as a life estate (including a lease for life), or by contract purchase.

A home owned jointly by a married couple, a registered domestic partnership, or by co-tenants is considered owned by each spouse, domestic partner, or co-tenant. Only one person must meet the age or disability requirement. If you share ownership in a cooperative housing unit and your share represents the specific unit or portion where you live, you will be eligible for the exemption of your unit.

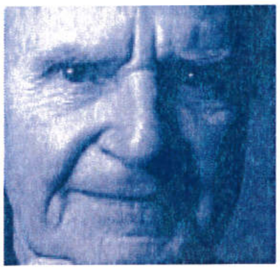
If your residence or the land under your residence is owned by a government entity and you meet the program requirements, you may be eligible for a leasehold excise tax credit.

Occupancy

Your residence must be your principal place of residence. Meaning, you must occupy your residence for more than nine months in a calendar year. For example, you must be living in your home more than nine months in 2019 to receive an exemption on your 2020 property tax. To keep your exemption going forward, you must continue to live in your home for more than nine months each year.

Your residence may qualify even if you

are in a hospital, nursing home, boarding home, adult family home, or home of a relative. You may rent your residence to someone else while you're temporarily away if the rental income is used to pay the facility costs.



Property used as a vacation home is not eligible for the exemption program.

Household income
Your annual household disposable income may not exceed *Income Threshold 3* (dor.wa.gov/incomethresholds). If your household income is between *Income Threshold 3* and *Deferral Threshold*, you may qualify for the deferral program. See the Property Tax Deferral for Senior Citizens and Disabled Persons fact sheet for more information.

Household income includes the combined disposable income of you, your spouse or domestic partner, and any co-tenants. A co-tenant is a person who lives in your home and has an ownership interest in your home.

Household income does not include income of a person who:

- Does not have ownership interest and lives in your home, except for a spouse or domestic partner. However, you must include any income that person contributes to the household.
- Has ownership interest in your home but does not live in the home. If someone living elsewhere has any ownership interest, the amount of your exemption will be based on the percentage of your ownership interest in the property.

Property tax and levies eligible for exemption

The value of your residence is "frozen" as of Jan. 1, 1995, or Jan. 1 of the initial application year, whichever is later.

Example: If you meet the qualifications in the 2019 application year, the taxable assessed value for your residence will remain "frozen" at the 2019 level, unless there is a change in your status or new construction.

The assessor will continue to establish the property market value, but you will only be billed for taxes on the lower of the market value or the frozen value.

If your annual income for the application year is *Income Threshold 3* or less, your home will be exempt from all excess levies and from Part 2 of the state school levy. Excess levies are in addition to regular levies. They require voter approval and provide money for a specific purpose.

In addition, if your income is *Income Threshold 2* or less, a portion of the regular levy amount may be exempt.

If your household income is between *Income Threshold 1* and *Income Threshold 2*, you are exempt from regular levies on $50,000 or 35% of the assessed value, whichever is greater (but not more than $70,000 of the assessed value).

For example:
Household income between *Income Threshold 1* and *Income Threshold 2:*

Assessed home value	$150,000
Taxable property value	$97,500

(35% of $150,000 = $52,500)
($150,000 - $52,500 = $97,500)

If your household income is *Income Threshold 1* or less, you are exempt from regular levies on the first $60,000 or 60% of your home's assessed value, whichever is greater.

For example:
Household income *Income Threshold 1* or less:

Assessed home value	$150,000
Taxable property value	$60,000

(60% of $150,000 = $90,000)
($150,000 - $90,000 = $60,000)

Computing disposable income

The maximum amount of annual income you may receive and qualify for the exemption is *Income Threshold 3*. The disposable income you receive during the application year determines your eligibility.

Example: You are filing a 2019 application requesting an exemption on your 2020 taxes. You must use your 2019 income to qualify.

Disposable income includes income from all sources, regardless of whether the income is taxable for federal income tax purposes. Some of the most common sources of income include:

- Social Security and Railroad Retirement benefits.
- Military pay and benefits other than attendant-care and medical-aid payments.
- Veterans benefits other than attendant-care payments, medical-aid payments, veteran's disability compensation and dependency and indemnity compensation.
- Pension receipts. Include distributions from retirement bonds and Keogh plans. Include only the taxable portion of Individual Retirement Accounts (IRA's).
- Business or rental income.

Depreciation cannot be deducted and you may not deduct business or rental losses or use those losses to offset other income.

- Annuity receipts. For purposes of this program, "annuity" is defined as a series of long-term payments, where long-term means a period of more than one full year from the annuity starting date.
- A one-time, lump sum, total distribution is not an "annuity" for purposes of this section and, in this instance, only the taxable portion included in federal adjusted gross income should be included in disposable income.
- Interest and dividend receipts.
- Capital gains other than the gain from the sale of your residence that was reinvested in another residence within one year. Capital losses may not be deducted from income or used to offset capital gains.

If there was a change in your circumstances prior to November 1 that is expected to last indefinitely and also affected your income for at least two months, you may be able to estimate income using income averaging. Check with your county assessor.

Example: You retired in September and your monthly income is reduced from $2,000 to $1,000 beginning in October. Multiply $1,000 x 12. The total, $12,000, is your new estimated annual disposable income.

Deductions from disposable income
To determine your combined disposable income you may take deductions for the following expenses paid by you, your spouse, or your domestic partner:

- Non-reimbursed amounts paid for you, your spouse, or your domestic partner to live in a nursing home, boarding home, or adult family home.

- Non-reimbursed amounts paid for prescription drugs for you, your spouse, or your domestic partner.
- Insurance premiums for Medicare under Title XVIII of the Social Security Act.
- Non-reimbursed amounts paid for goods and services that allow you, your spouse, or your domestic partner to receive in-home care. The care received must be similar to the care provided by a nursing home. In-home care includes medical treatment, physical therapy, Meals on Wheels (or similar services), and household and personal care. Personal care includes assistance with preparing meals, getting dressed, eating, taking medications, or personal hygiene. Special furniture and equipment such as wheelchairs, hospitals beds, and oxygen also qualify.

Applying for the exemption

Your county assessor administers this program and is responsible for determining if you meet the qualifications. Please contact your local assessor's office to request an application form.

If you want an exemption for taxes due in 2020, your application is due Dec. 31, 2019. Your assessor has the authority to accept late applications and, because the assessor uses your 2019 income to determine whether you meet the income requirements, most assessors request that you wait until you receive your year-end income information to submit your application.

Appeal process

Your county assessor must notify you in writing if your application is denied. You may appeal the assessor's decision to the county Board of Equalization. The county Board of Equalization must receive your appeal by July 1, or within 30 days of when the denial was mailed, whichever date is later.

Refunds for prior years

If you paid prior years' taxes because of a mistake, oversight, or a lack of knowledge about this program, you may be eligible for a refund. You must meet all of the qualifications for the exemption as if you had applied at the time the application was due. Separate applications must be submitted for each of the tax years. In order to receive a refund, applications must be filed within three years of the date the taxes were due. Refunds will not be made beyond the three years.

Renewal applications every six years

A renewal application is required at least once every six years. After your initial application and approval, you will be notified by your county assessor when it is time to submit a renewal application. However, it is your responsibility to notify your assessor's office if you have a change in status that may affect your exemption level or your eligibility for exemption. Examples include, but are not limited to, changes in income, ownership, or occupancy.

Frequently asked questions

Q. What if my circumstances change?

A: A Change in Status Report must be filed with the assessor's office if changes in your income or living circumstances affect the exemption. Change of Status Reports are available from your county assessor or on the Department of Revenue's website at dor.wa.gov under forms, Property Tax.

Change in status includes:

- Death of the eligible applicant (survivors must notify assessor)
- Change in income
- Sale or transfer of the property
- Change your occupancy at your residence
- Change in disability status
- Change in zoning or land use designation if your principle residence includes more than one acre of land

Q. In the event of my death, will my surviving spouse or domestic partner continue to receive the exemption?

A: Your surviving spouse or domestic partner may continue to receive the exemption if he or she is at least 57 years old and meets all of the other eligibility requirements.

Q: In the event of my death, will my heirs have to repay the exemption I received in previous years?

A: No. The exemption you receive under this program is a tax reduction and does not have to be repaid. Upon your death, the taxes will be recalculated and pro-rated beginning with the day after your death.

Q. If I sell my home, will the new owner continue receiving the exemption?

A: If you sell your home, the exemption will continue through your period of ownership. The taxes will be recalculated without the exemption for the remainder of the tax year and the new owner will be billed for the portion of taxes for his/her period of ownership.

Q. Can my exemption be transferred to a different residence?

A: If you sell, transfer, or are otherwise displaced from your Washington residence, you may transfer the exempt status to a replacement residence located in Washington. However, you may not receive an exemption on more than the equivalent of one residence in any year. When an exemption is transferred to a new residence, the value of the new residence is frozen as of Jan. 1 of the year of change.

Laws and rules
Revised Code of Washington (RCW Chapter 84.36 379-389—Exemptions (Property Tax)

Washington Administrative Code (WAC) Chapter 458-16A-100 through 150—Senior Citizen/Disabled Persons Property, Tax Exemptions

For more information
If you need help or have questions regarding the property tax exemption, application form, or the application process, contact your local county assessor's office.

Visit our website at: dor.wa.gov

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Department of Revenue
Washington State

Prepared by the CEC Division

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12/19 PTFS0017EX

Senior Citizen and Disabled Persons Exemption from Real Property Taxes

Chapter 84.36 RCW

Complete both sides of this form and file the application packet with your County Assessor. For assistance, contact your County Assessor's office by calling the number listed in the local government section of your telephone directory.

1. Applicant Name		**County Use Only**
Spouse/Domestic Partner or Co-tenant Name		_____Assessment for _____Taxes in Tax Code Area _____ Year Year
Mailing Address		☐ Approved for Exemption on: ☐ 60% of value but not less than $60,000 ☐ 35% of value but not less than $50,000 or more than $70,000 ☐ Only excess levies and Part 2 of state school levy
City, State, Zip		☐ Denied (reason): _____
Home Phone	Cell Phone	☐ Approved for Refund by Assessor: _____
Email Address		☐ Approved for Refund by Treasurer: _____

2. Please check the appropriate box. Proof of age or disability is required.

☐ I am or will be 61 years of age or older by December 31 of the assessment year on which this exemption is based. (The assessment year is the same as the income year used to qualify and is the year before the property tax is due.)

☐ I am under 61 years of age and I am retired from regular gainful employment due to a disability.

☐ I am a veteran with an 80% service-connected evaluation or compensated at 100% rate due to service-connected disability.

☐ I am the surviving spouse/domestic partner of a person who was previously receiving this exemption and I was at least 57 years of age in the year my spouse/domestic partner passed away.

Applicant Birth date:____________ Spouse/Domestic Partner Birth date: ____________ Disability Determination Date: __________

County Use Only: Age Verified ☐ Birth Certificate ☐ Driver's License ☐ Passport ☐ Other ID ____________________

Disability Verified ☐ SS Determination ☐ VA Determination ☐ Proof of Disability Form Completed by Physician

3. Ownership and Residency: Date Property Purchased: ______________

I occupy the residence (check one): ☐ more than 9 months in a calendar year ☐ less than 9 months in a calendar year

☐ **Yes** ☐ **No** Have you received an exemption before now? **If Yes:** When: _________ Where: ________________

☐ **Yes** ☐ **No** Did you sell your former residence? **If Yes:** When: Where:

4. Property Description **Parcel or Account Number:** ______________________________

Physical Address: ____

Address City Zip

My residence is a ☐ Single family home ☐ One unit of a multi-unit dwelling (duplex/condominium) ☐ Housing Co-op

☐ **Mobile Home:** Year:_________ Make:_________ Model:_________ Do you own the land where The mobile home is located? ☐ **Yes** ☐ **No**

This property includes: ☐ My principal residence and up to 1 acre of land. **If more than 1 acre, check all that apply:**

☐ My principal residence and more than 1 acre of land - the total parcel or lot size is: ________________ **Acre(s)**

☐ More than one residence and/or additional improvements that are not normally part of a residence (i.e. commercial buildings or other improvements not typically part of a residential parcel)

If your parcel is larger than one (1) acre and your local zoning/land use regulations require more than one (1) acre per residence in the area where you live, you may be eligible for an exemption for your entire parcel, up to five (5) acres.

5. By signing this form I confirm that I:

- **Have completed the income section on page 2 of this form and the required documentation is included.**
- **Understand it is my responsibility to notify you if I have a change in income or circumstances and that any exemption granted through erroneous information is subject to the correct tax being assessed for the last five years, plus a 100 percent penalty.**
- **Declare under penalty of perjury that the information in this application packet is true and complete.**
- **Request a refund under the provisions of RCW 84.69.020 for taxes paid or overpaid as a result of mistake, inadvertence, or lack of knowledge regarding exemption from paying real property taxes pursuant to RCW 84.36.381 through 389.**

You must have two people witness your signature. If you have no one to witness your signature, you may present your application in person and an employee of the Assessor's Office will witness your signature.

Signature of Assessor or Deputy	Date	Signature of Applicant	Date
1st Witness Signature (If not signed by Assessor or Deputy)	Date	By: Guardian or POA for Applicant if applicable	Date
2nd Witness Signature (If not signed by Assessor or Deputy)	Date		

Combined Disposable Income Worksheet As defined in RCW 84.36.383 and WAC 458-16A-100	20____ Income	County Use Checklist
Income *(answer all the questions)*:	**$$ Amount**	☐ IRS Tax Return
A. ☐ **Yes** ☐ **No** **Did you file a federal tax return?** If yes, enter your Adjusted Gross Income (AGI) from your federal tax return and attach a complete copy of your return. If no, enter -0-.		☐ 1040 ☐ 1040-A or EZ
B. ☐ **Yes** ☐ **No** **Did you have capital gains that were not reported on your tax return?** Do not add the gain from the sale of a primary residence if you used the entire gain to purchase a replacement residence in the same year. **Do not use losses to offset gains.**		☐ Sch D ☐ Form 4797 or 6252 ☐ Other _____
C. ☐ **Yes** ☐ **No** **Did you have deductions for losses included in your tax return?** If yes, the losses must be added back to the extent they were used to offset/reduce income. (Ex: On Schedule D, you reported a ($10,000) loss but the loss was limited to ($3,000), shown on Sch 1, Line 13 of your 1040. Add the ($3,000) loss used to offset/reduce your income.) (Ex: You filed two Sch C's – one with a ($10,000) loss and one with a $5,000 net income. A net loss of ($5,000) was reported on your 1040, Sch 1, Line 12. Add back the ($10,000) loss.)		☐ Sch C ☐ Sch D ☐ Sch E ☐ Sch F ☐ Other _____
D. ☐ **Yes** ☐ **No** **Did you deduct depreciation expense in your tax return?** If yes, that expense must be added back to the extent the expense was used to reduce your income. (Ex: Net loss reported: If you deducted depreciation as a business and/or rental expense that resulted in a loss, recalculate the net income/loss without the depreciation expense. If there is still a net loss enter -0- here, if there is net income enter the net income here.)		☐ Sch C ☐ Sch E ☐ Sch F ☐ Sch K-1 ☐ Other _____
E. ☐ **Yes** ☐ **No** **Did you have nontaxable dividend or interest income, OR, income from these sources that was not reported on your tax return?** If yes, add that income here. Include non-taxable interest on state and municipal bonds.		☐ Bank Statements ☐ 1099's ☐ Other _____
F. ☐ **Yes** ☐ **No** **Did you have nontaxable pension and annuity income, OR, income from these sources that was not reported on your tax return?** If yes, report the amounts here. (Ex: You received $10,000 in pensions and annuities. The taxable amount was $6,000. Report the nontaxable $4,000 here.) Do not include non-taxable IRA distributions.		☐ 1099's ☐ Other _____
G. ☐ **Yes** ☐ **No** **Did you receive military pay and benefits that were nontaxable, OR, income from these sources that was not reported on your tax return?** If yes, report that income here, including **CRSC**. Do not include attendant-care and medical-aid payments.		☐ DFAS Statement ☐ 1099's ☐ Other _____
H. ☐ **Yes** ☐ **No** **Did you receive veterans pay and benefits from the Department of Veterans Affairs that was nontaxable, OR, that was not reported on your tax return?** If yes, report that income here. Do not include attendant-care and medical-aid payments, disability compensation, or dependency and indemnity compensation paid by DVA.		☐ VA Statement ☐ 1099's ☐ Other _____
I. ☐ **Yes** ☐ **No** **Did you receive nontaxable Social Security or Railroad Retirement Benefits?** If yes, report that income here. (Ex: Your gross Social Security benefit was $10,000 and $4,000 was included in AGI as the taxable amount, report the non-taxable $6,000 here.)		☐ SS Statement ☐ RRB Statement
J. ☐ **Yes** ☐ **No** **Did you receive income from business, rental, or farming activities (IRS Schedules C, E, or F) that was not reported on your tax return?** Report that income here. You can deduct normal expenses, except depreciation expense, but **do not use losses to offset income.**		☐ Sch C ☐ Sch E ☐ Sch F ☐ Other _____
K. ☐ **Yes** ☐ **No** **Did you receive Other Income that is not included in the amounts on Lines A - J?** Give source, type, and amount. ____________________		☐ Other _____ ☐ Other _____
Subtotal Income:	$0	
Did you have any of the following Allowable Deductions?		
L. ☐ **Yes** ☐ **No** **Nursing Home, Boarding Home, or Adult Family Home costs.**		☐ Other _____
M. ☐ **Yes** ☐ **No** **In-Home Care expenses.** See instructions for qualifying expenses.		☐ Other _____
N. ☐ **Yes** ☐ **No** **Prescription Drug costs.**		☐ Printout/Receipt
O. ☐ **Yes** ☐ **No** **Medicare Insurance Premiums under Title XVIII of the Social Security Act (Parts B, C, and D).** Currently, there is no allowable deduction for supplemental, long-term care, or other types of insurance premiums.		☐ SS Statement ☐ Other_____
P. ☐ **Yes** ☐ **No** **Enter -0- here if you filed a return with IRS and entered an amount on Line A.** If you did not file a return with IRS and you had expenses normally allowed by IRS as adjustments to gross income, enter those deductions here. Allowable adjustments include alimony you paid, tuition, moving expenses, and others. See the instructions.		☐ _____ ☐ _____
Subtotal Allowable Deductions:	$0	
Total Combined Disposable Income:	$0	

County Use Only: ____

Instructions for Completing the Application

Parts 1 through 5

Provide the information requested in Parts 1 through 4. Leave the "County Use Only" areas blank. In **Part 1**, a co-tenant is someone who lives with you and has an ownership interest in your home. Your signature in **Part 5** must have two witnesses. If you do not have anyone available to witness your signature, take your completed application to the Assessor's Office and someone there will witness your signature. To avoid delays in processing your application, remember to answer all questions and include all of the required documentation. If you have questions about what to include, contact your County Assessor's Office.

PAGE 2 - How is disposable income calculated?

The Legislature gave "disposable income" a specific definition. According to RCW 84.36.383(5), "disposable income" is adjusted gross income, as defined in the federal internal revenue code, plus all of the following that were not included in, or were deducted from, adjusted gross income:

- Capital gains, other than a gain on the sale of a principal residence that is reinvested in a new principal residence;
- Amounts deducted for losses or depreciation;
- Pensions and annuities;
- Social Security Act and railroad retirement benefits;
- Military pay and benefits other than attendant-care and medical-aid payments;
- Veterans pay and benefits other than attendant-care, medical-aid payments, veterans' disability benefits, and dependency and indemnity compensation; and
- Dividend receipts and interest received on state and municipal bonds.
- **This income is included in "disposable income" even when it is not taxable for IRS purposes.**

What if my income changed in mid-year?

If your income was substantially reduced (or increased) for at least two months before the end of the year and you expect that change in income to continue, you may be able to use your new average monthly income to estimate your annual income. Calculate your income by multiplying your new average monthly income (during the months after the change occurred) by twelve. Report this amount on Line K and do not complete Lines A through J. Provide documentation that shows your new monthly income and when the change occurred.

Example: You retired in May and your monthly income was reduced from $3,500 to $1,000 beginning in June. Multiply $1,000 x 12 to estimate your new annual income.

Important: Include all income sources and amounts received by you, your spouse/domestic partner, and any co-tenants during the application/assessment year (the year before the tax is due). If you report income that is very low or zero, attach documentation showing how you meet your daily expenses.

Use **Line K** to report any income not reported on your tax return and not listed on Lines A through J. Include foreign income not reported on your federal tax return and income contributed by other household members. Provide the source and amount of the income.

Lines L - O - What is combined disposable income?

RCW 84.36.383(4) defines "combined disposable income" as your disposable income plus the disposable income of your spouse or domestic partner and any co-tenants, minus amounts paid by you or your spouse or domestic partner for:

- Prescription drugs;
- Treatment or care of either person in the home or in a nursing home, boarding home, or adult family home; and
- Health care insurance premiums for Medicare. (At this time, other types of insurance premiums are not an allowable deduction.)

Care or treatment in your home means medical treatment or care received in the home, including physical therapy. You can also deduct costs for necessities such as oxygen, special needs furniture, attendant-care, light housekeeping tasks, meals-on-wheels, life alert, and other services that are part of a necessary or appropriate in-home service.

Special instructions for Line P.

If you had adjustments to your income for any of the following and you did not file an IRS return, report these amounts on Line P and include the IRS form or worksheet you used to calculate the amount of the adjustment.

- Certain business expenses for teachers, reservists, performing artists, and fee-basis government officials
- Self-employed health insurance or contributions to pension, profit-sharing, or annuity plans
- Health savings account deductions
- Moving expenses
- IRA deduction
- Alimony paid
- Student loan interest, tuition, and fees deduction
- Domestic products activities deduction

What are the program benefits?

The taxable value of your home will be "frozen" as of January 1 in the year you first qualify for this program. Even though your assessed value may change, your taxable value will not increase above your frozen value. In addition, your combined disposable income determines the level of reduction (exemption) in your annual property taxes. **Note:** In 2019, the Legislature changed the income thresholds effective for taxes levied for collection in 2020 and forward. County specific thresholds can be found at www.dor.wa.gov/incomethresholds.

Income	Level of Reduction
Income Threshold 1	Exempt from regular property taxes on $60,000 or 60% of the valuation, whichever is greater, plus exemption from 100% of excess levies.
Income Threshold 2	Exempt from regular property taxes on $50,000 or 35% of the valuation, whichever is greater, not to exceed $70,000, plus exemption from 100% of excess levies.
Income Threshold 3	Exempt from 100% of excess levies and Part 2 of the state school levy.

CONTACT YOUR COUNTY ASSESSOR'S OFFICE FOR ASSISTANCE IN COMPLETING THIS FORM.

Documentation to Include

You must provide documentation to the Assessor for all income received by you, your spouse or domestic partner, and any co-tenants.

PROOF OF INCOME

Federal Tax Forms

If you filed a federal tax return, provide a complete copy including, but not limited to, all of the following forms or schedules that are part of your federal return.

- IRS Form 1040, 1040A, or 1040EZ
- Schedule B - Interest & Ordinary Dividends
- Schedule C - Profit & Loss from Business
  Schedule D - Capital Gains & Losses
- Schedule E - Supplemental Income & Loss
- Schedule F - Profit & Loss from Farming
- Form 1116 – Foreign Tax Credit
- Form 4797 - Sales of Business Property
- Form 6252 - Installment Sale Income
- Form 8829 - Expenses for Business Use of your Home
- Social Security Statement (Generally, SSA 1099)
- K-1's

Non-IRS Filers:

If you do not file an IRS return, you must provide documentation of all income received by you, your spouse/domestic partner, and any co-tenants.

Other Documents:

Include copies of standard federal forms and documents used by others to report income they paid out including, but not limited to, the following:

1. W-2's - Wage & Tax Statement
   W-2-G - Certain Gambling Winnings
2. 1099's:
   - 1099-B - Proceeds from Broker & Barter Exchange
   - 1099-Div - Dividends & Distributions
   - 1099-G – Unemployment Compensation, State & Local Income Tax Refunds, Agricultural Payments
   - 1099-Int - Interest Income
   - 1099-Misc - Contract Income, Rent & Royalty Payments, Prizes
   - 1099-R - Distributions from Pensions, Annuities, IRA's, Insurance Contracts, Profit Sharing Plans
   - 1099-S - Proceeds from Real Estate Transactions
   - RRB-1099 - Railroad Retirement Benefits
   - SSA-1099 - Social Security Benefits

Other Income Sources

If you have income from other sources and you did not receive a W2 or 1099 for the income you received, provide the following:

- a statement from the organization that issued the payments; and/or
- copies of your monthly bank statements with a statement describing the type of income received (e.g. tips, cash earned from yard sales or odd jobs, rental income, groceries purchased for you in return for a room in your house, etc.).

PROOF OF EXPENSES

Provide documentation for all allowable out-of-pocket expenses that were not reimbursed by insurance or a government program.

Provide a copy of an invoice, bill, or cancelled check if you or your spouse or domestic partner paid for any of the following:

- Care in a nursing home, boarding home, or adult family home
- In-home care
- Prescription drugs (Most pharmacies will provide a print-out for the year if you ask for one.)
- Medicare Prescription Drug or Medicare Advantage insurance plans

PROOF OF AGE OR DISABILITY AND PROOF OF OWNERSHIP AND OCCUPANCY

You must provide documentation to the Assessor demonstrating you meet the age or disability, ownership, and occupancy requirements such as:

- A copy of your driver's license or state issued photo id.
- A copy of your voter registration.
- A copy of your birth certificate.
- If your eligibility is based on a disability, a copy of your disability award letter from SSA or VA, or a Proof of Disability statement completed and submitted by your physician.
- A complete copy of your trust documents, if applicable.
- Any other documents the Assessor requests.

Property Tax Exemption for Senior Citizens and Disabled Persons

Attention!! When returning an application for this program, be sure to include a copy of photo identification along with the following:

- **Income proof** (*examples are:* monthly bank statements, Social Security 1099 forms, IRS returns or other requested records)
- **Deductible proof** (*examples are*: pharmacy receipt list, nursing home receipts, receipts from caretakers or housekeeper) for verification with the completed application.

The State of Washington adopted Chapter 458-16A WAC in 2003 which requires claimants of the exemption to provide supporting documentation verifying combined disposable income to determine eligibility for the Senior Citizen and Disabled Persons Exemption Program. ***Please note:*** The documents provided will be *shredded* upon review, so provide copies only.

Also, if you are filing as disabled, current disability proof is required with every application.

Signatures must be witnessed by those who are not living in the home OR a member of the Grant County Assessor's Office Staff.

The mailing address to return the above information to is:

Grant County Assessor's Office
PO Box 37
Ephrata, WA 98823

If you have any questions, please contact our office at
(509) 754-2011 extension 2683.

Income Thresholds

For Senior Citizen and Disabled Persons
Property Tax Exemption and Deferral
For Tax Years 2020-2024

County	Income Threshold 1	Income Threshold 2	Income Threshold 3	Deferral Threshold
Adams	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Asotin	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Benton	~~30,000~~	~~35,610~~	~~42,084~~	~~48,559~~
Chelan	~~30,176~~	~~36,882~~	~~43,588~~	~~50,294~~
Clallam	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Clark	~~34,856~~	~~42,602~~	~~50,348~~	~~58,094~~
Columbia	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Cowlitz	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Douglas	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Ferry	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Franklin	~~30,681~~	~~37,498~~	~~44,316~~	~~51,134~~
Garfield	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Grant	30,929	37,802	44,675	51,549
Grays Harbor	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Island	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Jefferson	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
King	~~40,447~~	~~49,435~~	~~58,423~~	~~67,411~~
Kitsap	~~33,628~~	~~41,101~~	~~48,574~~	~~56,047~~
Kittitas	~~30,000~~	~~35,000~~	~~40,083~~	~~46,250~~
Klickitat	~~30,000~~	~~35,000~~	~~40,000~~	~~45,778~~
Lewis	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Lincoln	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Mason	~~30,000~~	~~35,000~~	~~40,000~~	~~45,552~~
Okanogan	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Pacific	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Pend Oreille	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Pierce	~~31,644~~	~~38,676~~	~~45,708~~	~~52,741~~
San Juan	~~30,000~~	~~35,000~~	~~40,000~~	~~45,858~~
Skagit	~~30,000~~	~~35,869~~	~~42,390~~	~~48,912~~
Skamania	~~30,000~~	~~35,000~~	~~40,000~~	~~45,148~~
Snohomish	~~38,591~~	~~47,167~~	~~55,743~~	~~64,318~~
Spokane	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Stevens	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Thurston	~~33,623~~	~~41,095~~	~~48,566~~	~~56,038~~
Wahkiakum	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Walla Walla	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Whatcom	~~30,000~~	~~35,575~~	~~42,043~~	~~48,511~~
Whitman	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~
Yakima	~~30,000~~	~~35,000~~	~~40,000~~	~~45,000~~