



# GRANT COUNTY ASSESSOR

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## **Important Notice of Legislative Changes** **Property Tax Relief Programs** **Income Calculation**

The 2021 Legislature passed Substitute House Bill 1438 that allows claimants to deduct additional health care related expenses when calculating their combined disposable income. This notice is to be used until updated forms and publications are available from WA State Department of Revenue.

The following expanded list of allowable deductions only apply for application year 2021 and forward.

- Out of pocket costs for legally prescribed drug costs
- Home health care expenses per WAC 458-16A-100
- Nursing home, boarding home, assisted living, or adult family home costs
- Medicare parts A, B, C and D insurance premiums
- Medicare supplemental/Medigap insurance premiums
- Long-term care insurance premiums per RCW 48.84.020
- Cost-sharing amounts per RCW 48.43.005(18)
- Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed or used in the treatment of an individual by a naturopath licensed under WA law
- Durable medical equipment costs per RCW 82.08.0283
- Mobility enhancing equipment costs per RCW 82.08.0283
- Prosthetic devices costs per RCW 82.08.0283
- Medically prescribed oxygen per RCW 82.08.0283
- Nebulizers per RCW 82.08.803
- Ostomic items per RCW 82.08.804
- Kidney dialysis devices
- Disposable devices used to deliver drugs for human use per RCW 82.08.935

-See back page for brief definitions of some of these items-

In the deductions section of the application you may use the "Other Adjustments" line to record additional items as a total and then attach an additional sheet of paper with an itemized list of each type of cost and its annual amount.

## Additional health related deduction definitions

**Home Health Care:** Treatment or care of either the claimant or the claimant's spouse or domestic partner received in the home. It must be similar to the type of care provided in the normal course of treatment or care in a nursing home, although the person providing the home health care services need not be specially licensed. The treatment and care must meet at least one of the following criteria. It must be for:

- Medical treatment or care received in the home
- Physical therapy received in the home
- Food, oxygen, lawful substances taken internally or applied externally, necessary medical supplies, or special needs furniture or equipment (such as wheel chairs, hospital beds, or therapy equipment), brought in to the home as part of a necessary or appropriate in-home service that is being rendered (such as meals on wheels type program)
- Attendant care to assist the claimant, or the claimant's spouse or domestic partner, with household tasks, and such personal care tasks as meal preparation, eating, dressing, personal hygiene, specialized body care, transfer, positioning, ambulation, bathing, toileting, self-medication a person provides for himself or herself, or such other tasks as may be necessary to maintain a person in their own home, but does not include improvements or repair of the home itself.

**Long-term care insurance:** Any insurance policy or benefit contract primarily advertised , marketed, offered, or designed to provide coverage or services for either institutional or community-based convalescent, custodial, chronic, or terminally ill care.

**Cost-sharing amounts:** Amounts paid to health carriers directly providing services, health care providers, or health care facilities by enrollees and may include copayments, coinsurance, or deductibles. Does not include premiums, balance billing amounts for non-network providers, or spending for non-covered services or supplies.

**Durable medical equipment:** Equipment including repair and replacement parts for durable medical equipment that:

- Can withstand repeated use
- Is primarily and customarily used to serve a medical purpose
- Generally is not useful to a person in the absence of illness or injury
- Is not worn in or on the body

**Mobility enhancing equipment:** Equipment including repair and replacement parts for mobility enhancing equipment that:

- Is primarily and customarily used to provide or increase the ability to move from one place to another and that is appropriate for use either in a home or a motor vehicle
- Is not generally used by persons with normal mobility
- Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer

**Medically prescribed oxygen:** Including, but not limited to, oxygen concentrator systems, oxygen enricher systems, liquid oxygen systems, and gaseous, bottled oxygen systems prescribed for an individual by an osteopath or physician licensed under WA law.

**Nebulizer:** A device, not a building fixture, that converts a liquid medication into a mist so that it can be inhaled

**Ostomic items:** disposable medical supplies used by colostomy, ileostomy, and urostomy patients, and includes bags, belts to hold up bags, tapes, tubes, adhesives, deodorants, soaps, jellies creams, germicides and other like supplies. Does not include undergarments, pads and shields to protect undergarments, sponges, or rubber sheets.

**Disposable devices used to delivery drugs:** single use items such as syringes, tubing, or catheters. Does not include a stand or device that holds the tubing or catheter.