



Dept. of Assessments
King County Admin Bldg
500 Fourth Ave., Room 740
Seattle, WA 98104-2384
206-296-3920

**SENIOR CITIZEN & DISABLED
PERSONS REDUCTION
IN PROPERTY TAXES**

File Application with the King County Assessor
for taxes due in **2018** per RCW 84.36

1. I am applying for a senior citizen or disabled exemption and certify the following (mark appropriate boxes).
- I currently **own and occupy** this property as my principal residence as of December 31, 2017.
OR I have attached a copy of a Trust or recorded Lease for Life / Life Estate indicating my retained ownership.
- I own more than one property. Please provide the address and location of all other properties _____
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- I am or will be 61 years of age or older **on or before December 31, 2017**. Attach proof of age such as driver's license.
- I am **disabled and unable to work** due to my disability. Attach a current physician's statement attesting to your disability if under the age of 61 **OR** attach a copy of your SSI award letter.
- I am a compensated **Veteran with a VA determined, 100% service-connected disability**. Attach your VA award letter.
- My spouse / domestic partner had an exemption, and I was at least 57 years old in the year he/she passed away.
2. Birthdate: _____ Spouse/ Domestic Partner Birthdate: _____ Date Property Purchased / Occupied: _____
3. IF KNOWN: , Parcel /Tax Account #: _____ (otherwise, leave blank)

COMBINED DISPOSABLE INCOME CALCULATION: Attach copy of your IRS return, social security, copies of 1099s and include income from spouse/domestic partner or co-tenant(s). While all income sources must be disclosed, not all income sources are included in the final combined disposable income calculation. Failure to comply may result in delay or denial of application See reverse for more detail.

Total Earned Wages	\$ _____	Public Assistance and Alimony Rec'd	\$ _____
NET Social Security (less Medicare)	\$ _____	Money received from another Country	\$ _____
VA Benefit or Disability Income	\$ _____	Money received from family members	\$ _____
Retirement and Pension Income	\$ _____	Money earned by a co-tenant	\$ _____
IRA or Annuity Disbursements	\$ _____	Other financial resources or winnings	\$ _____
Unemployment Income	\$ _____	INCOME SUBTOTAL	\$ _____
Taxable & Non-Taxable Interest or Dividends (Schedule B)	\$ _____	NON-REIMBURSED EXPENSES (DEDUCTIONS)	
Business Income <u>before</u> Depreciation	\$ _____	- Assisted living facility/Adult Family Home	- _____
Capital Gains (DO NOT deduct ANY Capital Losses)	\$ _____	- In-Home Care OR Nursing Home Expenses	- _____
Rental Income <u>before</u> Depreciation	\$ _____	- Non-Reimbursed Prescription Costs and Approved Medicare plans	- _____
Trust, Partnership, Estate or Royalty	\$ _____	- IRS Form 1040 (line 36 deduction) OR 1040A (line 20 deduction)	- _____
Taxable & Non-Taxable Bonds	\$ _____	NET TOTAL 2017 INCOME:	\$ _____

Documentation of income and expenses must be included

5.	Claimant's Name:	Spouse/Domestic Partner/Co-Tenant Name:	
	Property Address:		
	City, State, Zip:		Phone:
	Mailing Address if different:		Email:

Any exemption granted through willfully providing erroneous information shall be subject to the correct tax being assessed for the last three (3) years, plus a 100% penalty, (RCW 84.40.130). I declare under the penalties of perjury, that all of the foregoing statements are true.

Your signature must be witnessed by two (2) people OR by one (1) Deputy Assessor.

_____	_____	_____	_____
Claimant's Signature	Date Signed	Witness Signature	Date Signed
Deputy Assessor: _____	Date Signed _____	Witness Signature _____	Date Signed _____

For Department Use Only:

Ex Level:	S	P	F	Approved	Denied	Reviewer Initials:	Need Seg?	Land?	Imps?	Office Space?	YES	NO
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APPLICATION INSTRUCTIONS

Your claim is filed with the King County Assessor's office for taxes payable in **2018** under the requirements of RCW 84.36. Due to high application volume, the review process can take a few weeks. You will receive written notice once your application is processed.

NUMBERS BELOW CORRESPOND TO THE SECTIONS OF THE APPLICATION

Mark all boxes that apply to you. If you are disabled and under 61 years of age, you must:

- Supply a current, physician-signed disability form indicating the year the disability occurred, the type of disability and if the disability is temporary or permanent. Or, provide your SSI or VA award letter.

1. Complete:

- Birth date
- Spouse/domestic partner birth date. For domestic partner eligibility, attach a state registered partnership agreement.
- Date of purchase and date of occupancy of this home
- Copy of a driver's license or identification for each applicant

- 2.** If known, write in your parcel/tax account number. The number can be found in the upper left-hand corner of your *Property Tax Statement/Bill*. If you cannot locate this number, please leave blank, and staff will enter the number.

- 3.** Combined Disposable Income & Allowable Expense Deductions: (attached copies of 1099s, tax returns, statements or award letters)

Maximum INCOME LIMIT: \$40,000 Some examples of income and financial support sources are listed below—**Include ALL your sources even though not all income may be used to calculate combined disposable income:**

Social Security (less Medicare portion)	VA or Disability Income - (exclusions may exist)
Retirement and Pension Income	Taxable IRA or Annuity Disbursements (exclusions may exist)
Trust and/or Royalty Disbursements	Taxable and non-taxable Interest or Dividends
*Capital Gain—do NOT include ANY loss amount	Partnership Disbursements
Business Income before depreciation	Rental Income (BEFORE depreciation)
Public Assistance (exclusions may exist)	Money received from another country
Wages, Alimony or Gambling Winnings	Money received from family - (A Gift Letter must be provided)
Unemployment compensation	Income from co-tenants that reside in the home

Non-reimbursed expenses (deductions) include, but are not limited to the following - (documentation required):

Nursing Home	Assisted living facility
Adult Family Home	Non-Reimbursed Prescription Costs or Prescription Co-Pays
In-Home Care Expenses (oxygen, Meals on Wheels, special needs furniture, attendant care, housekeeping)	
Approved Medicare Insurance Premiums under Title XVIII of the Social Security Act.	

Documentation – please block out your Social Security number and financial account numbers on all copies provided to our office.

- Do you own more than one property? Yes No Provide the address, state or country for ALL properties.
- Are you required to file a federal tax return? Yes No If yes, it must be attached to this application.
- Provide a complete copy of your IRS tax return, including all pages and schedules and all supporting documents such as W-2, year end 1099 statements, social security, etc.
- If you are not required to file a tax return, provide copies of **all** year-end statements (social security, 1099's, W2's, etc.) and information on all resources that are used to finance your daily living expenses.
- All income information must be disclosed whether federally taxable and federally reported or not on your tax return

4. Name/Address/Signature:

- Furnish your name(s), address, and phone number
- Sign and date the form
- Obtain 2 witness signatures

Important Application Notes:

While the IRS may allow you to claim capital losses, neither your Short or Long term capital losses are allowed as a deduction to reduce your capital gain income for the purpose of this relief program.

Only Insurance premiums for Medicare under Title XVIII of the social security act or amounts paid for prescription drugs are allowable medical deductions. Dental plans, supplemental insurance plans, optical plans, company insurance policies DO NOT qualify as deductions.

With the acknowledgement that home ownership and daily living has expenses associated with it, you must provide documentation on how you meet your daily expenses. If you claim zero (\$0) income or a very low income, without supporting documentation, your application will be denied. The maximum combined disposable income limit is \$40,000.

Once on the program, it is your responsibility to provide change of address, change of income or change of relationship status information to our office (RCW 84.36.385). Please call 206-296-3920 or go to our website at www.kingcounty.gov/assessor for change forms. Failure to comply may result in back taxes and penalties.

If your application is approved, your taxable value will be frozen at the market value for the first year of qualification. Your market value may change over the years and you will receive notification of any market value changes. However, your taxable value cannot increase above the initial frozen value with the exception of any new construction or remodeling performed on your home. Your existing frozen value will be increased by the new construction value of improvements.