

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

 $\label{eq:county_Assessor} File \mbox{ Application with the King County Assessor} \\ \mbox{ for taxes due in } 2018 \mbox{ per RCW } 84.36$

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 <u>recorded</u> 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						
	☐ 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/ Dome	Birthdate:	rthdate: Date Property Purchased / Occupied:				
3.	IF KNOWN: , Parcel /Tax Account #:	(otherwise, leave blank)					
	COMBINED DISPOSABLE INCOME Concome from spouse/domestic partner or confinal combined disposable income calculation	CALCULATICO-tenant(s).	ON: Attach copy While all income s	of your IRS reto ources must be d	urn, social security, copies of 1099 disclosed, not all income sources are	included in the	
	Total Earned Wages	\$			-	\$	
	NET Social Security (less Medicare)	\$		Money receive	ed from another Country	\$	
	VA Benefit or Disability Income	\$		Money receive	ed from family members	\$	
	Retirement and Pension Income \$			Money earned by a co-tenant		\$	
	IRA or Annuity Disbursements \$			Other financial resources or winnings SINCOME SUBTOTAL \$_		\$	
	Unemployment Income						
	Taxable & Non-Taxable Interest or Dividends (Schedule B)			NON-REIMBURSED EXPENSES (DEDUCTIONS)		TIONS)	
	Business Income <u>before</u> Depreciation \$			- Assisted living facility/Adult Family Home			
	Capital Gains (DO NOT deduct	ф		- In-Home Car			
	ANY Capital Losses)	\$			Home Expenses	-	
	Rental Income before Depreciation \$				Tedicare plans	-	
					040 (line 36 deduction) OR		
	Trust, Partnership, Estate or Royalty	\$			040A (line 20 deduction)	<u>-</u>	
	Taxable & Non-Taxable Bonds	\$				\$	
5	Claimant's Name:	ation of in	come and ex	penses mu	st be included Spouse/Domestic Partner/Co-Tena	ont Nama.	
5. .					Spouse/Domestic Farmer/Co-Tena	ant Name.	
	Property Address:						
	City, State, Zip:				Phone:		
	Mailing Address if different:		Email:				
	exemption granted through willfully provious, plus a 100% penalty, (RCW 84.40.130). Your signature r	I declare und	er the penalties of	perjury, that a			
Clain	nant's Signature		Date Signed	Witness Signat	ure	Date Signed	
Deputy Assessor:			Date Signed	Witness Signat	ure	Date Signed	
_ opu	For Department Use Only:		2.5	viicos oignat	-	2 mil Digitett	
	Ex Level: S P F Approved	Denied	Reviewer Initials	:	Need Seg? Land? Imps? Office Spac	e? YES NO	

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 <u>under</u> 61 years of age, you must:						
	upply a current, physician-signed disability form indicating the year the disability occurred, the type of disability and if the disability is emporary or permanent. Or, provide your SSI or VA award letter.						
1.	Complete:						
	☐ Birth date ☐ Spayso/demostic partner hirth date. For demostic partner cligibility, ettach a state registered partnership agreement.						
	 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 <i>Property</i>							
	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) Nental income (BEFORE depreciation) 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:						
т.	☐ Furnish your name(s), address, and phone number						
	☐ Sign and date the form						
	□ Obtain 2 witness signatures						
<u>ım</u>	portant 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 <u>DO NOT</u> 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.