County Use Only

King County

Department of Assessments
KSC-AS-0708
201 South Jackson St.
Seattle, WA 98104-3854
206-296-3920

Senior Citizen and People with Disabilities
Reduction in Property Taxes
File Application with the
King County Assessor per RCW 84.36
For property taxes due in 2025
2024 Income documents required

Maximum Combined (net) Total (2024) Income = $84,000

1- Application Type (Check One or leave blank if unknown):

☐ New (or off program for **more** than 1 year) ☐ Reinstatement (only off program 1 year)
☐ Transfer from parcel #_____ in _____ county.

2- Applicant Information:

Applicant name:_____ **Date of Birth:**_____
First *Middle* *Last*
Spouse/domestic partner/Co-tenant:_____ **Date of Birth:**_____
Please circle one of the options. ⓘ Co-tenant = co-owner who lives on property

I am: (check appropriate box): ☐ Married ☐ Single ☐ Widowed ☐ Divorced/Legally separated

Parcel or Property Tax Account Number _____

Physical address:_____ **City:**_____ **Zip:** _____

Mailing address (if different than physical address): _____

City: _____ **State:** _____ **Zip:** _____

Do you want all tax bills and value notices updated to this address? ☐ Yes ☐ No

Home phone: _____ **Cell phone:** _____ **Email:** _____

3- Age/Disability: (Proof of ID is required--such as State ID, Driver's license, Passport)

☐ I was 61 years of age or older on **December 31, 2024.**
☐ Not 61, but I have received a disability determination notice **effective on or prior to December 31, 2024.**
The effective date of my disability is: _____
☐ Not 61, but I am a veteran with an 80% service-connected evaluation or compensated at 100% rate due to service-connected disability **effective on or prior to December 31, 2024.**

4- Type of Residence (Check One):

☐ Single-family residence ☐ Mobile Home in a mobile home park ☐ Co-op Housing
☐ Single family residence + ADU ☐ Single unit of a multi-dwelling (duplex or condo)

5- Property Ownership and Occupancy (Check One):

☐ I am the owner ☐ I hold a lease for life ☐ I hold a life estate for this residence ☐ Property is in name of a Trust

Date property purchased: _____ Date property initially occupied: _____

I occupied the residence: ☐ More than 6 months last year (2024). ☐ Less than 6 months last year (2024).

I own another property: ☐ Yes ☐ No
If yes, what is the address: _____

I have received an exemption before: ☐ Yes ☐ No
If yes, when:_____what is the address: _____

I sold other property in the year 2024. ☐ Yes ☐ No
If yes, what is the address: _____

6- My Combined Disposable Income (CDI) range is: (Check One)

☐ $72,001 - $84,000 ☐ $60,001 - $72,000 ☐ At or below $60,000

7- Income (Combined Disposable) – 2024 Income documents are required (See Instructions pgs. 3-6)

If you are not making an income, please provide documentation showing how you pay for daily expenses, including but not limited to January through December **2024** bank statements.

Are you required to file a federal income tax form? ☐ **Yes** ☐ **No**

Part I - Income	**2024 Income**	**Part 2 - Deductions**	**Paid in 2024**
1. Earned wages, salaries, tips	$	17. Nursing home, assisted living or adult family home	$
2. Net Social Security	$	18. Home health care	$
3. Social Security Disability Income	$	19. Prescription drugs	$
4. Retirement, Pension, Annuity income	$	20. Medicare parts A, B, C, D insurance premiums	$
5. IRA (Taxable Amount)	$	21. Medicare advantage/supplemental/Medigap insurance premiums	$
6. Unemployment Compensation	$	22. Durable medical and mobility enhancing equipment and prosthetic devices	$
7. Taxable & Non-Taxable Interest and/or Dividends	$	23. Medically prescribed oxygen	$
8. Business Income before depreciation	$	24. Long-term care insurance	$
9. Total Capital Gains. DO NOT deduct losses.	$	25. Cost-sharing amounts	$
10. Rental Income before depreciation	$	26. Nebulizers	$
11. Trust, Partnership, Estate or Royalty Income	$	27. Medicines of mineral, animal and botanical origin prescribed, administered, dispensed by a naturopath licensed under Washington law	$
12. Taxable & Non-Taxable Bonds	$	28. Ostomic items	$
13. Gambling Winnings	$	29. Insulin for human use	$
14. Public Assistance and Alimony Received	$	30. Kidney dialysis devices	$
15. Money received from another country	$	31. Disposable devices used to deliver drugs for human use	$
16. Money earned by co-owner	$	32. Adjustment to income (Form 1040 line 10-> Schedule 1 Part II line 26)	$
2024 Income Subtotal:	$	**2024 Total Deductions:**	$
(Your Income Subtotal – (minus) the total deductions) = **2024 NET TOTAL INCOME**			$

Part 3: Additional Income to Report (Do not add to your income total but required to report if received)	
33. VA Disability Benefit	$
34. Money received from family	$

Maximum Combined (net) Total (2024) Income = $84,000

☐ I, the undersigned, am confident in the income and expense amounts reported on this application.

☐ I, the undersigned, would prefer a processor to review my reported income and expenses on this application. Supporting documents attached.

8- Certification/Signature:

By signing this form, I confirm that I:
Declare under penalty of perjury that the information in this application packet is true and complete. **Understand it is my responsibility** to notify the King County Assessor's office 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% penalty. **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.

Signature of applicant: _____ **Date:** _____

ⓘ If signed by Power of Attorney (POA), a copy of a signed POA must be attached.

Documents Required and Instructions for completing the paper application

Complete Parts 1 through 8 in their entirety and include supporting documents to avoid delays in application processing. If you have questions, contact the King County Assessor's Office, (206) 296-3920 or Exemptions.Assessments@kingcounty.gov

- **Do NOT email your documents.** For security reasons, you should not email your personal information. Email is subject to public disclosure requirements per RCW 42.56.
- **Redact** all social security numbers and account numbers listed on submitted documents.

Part 1 – Application Type

Select the appropriate option for your application.

Part 2 – Applicant Information

A co-tenant is someone who lives with you *and* has an ownership interest in your home.

- If you are divorced or legally separated, please include a copy of your divorce decree or legal separation.
- If your spouse or domestic partner has passed away, please provide a copy of their death certificate.

Parcel number can be obtained on your valuation notice postcard or your property tax bill, or by contacting our office. If you have a condominium or mobile home and do not have your parcel number, you will either need to call or email our office for the parcel number.

Part 3 – Age/Disability

Check the appropriate box.

- A copy of your driver's license, state issued photo ID, passport, or 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 signed by your physician (downloadable on our website). The effective date must be for last year (2024) or prior.

Part 4 – Type of Residence

Select the appropriate option for your property.

Part 5 – Property Ownership & Occupancy

Enter the date you purchased the residence and the date you began occupying the residence even if the dates are the same. If you have qualified and received an exemption on a Washington residence previously, indicate when and where.

- If your property is in the name of a Trust, then complete the Declaration of Trust form, and provide the portion of Trust documents as indicated.
- A copy of your Deed (if you have it readily available). This will be helpful for us if you purchased your property prior to 1991.

Part 6 – My Combined Disposable Income (CDI) Range

Please select the range your income falls within.

Part 7 – Income & Expenses

How disposable income is calculated

"Disposable income" has a specific definition for the purpose of this program. Per RCW 84.36.383(6), "disposable income" is adjusted gross income as defined in the federal internal revenue code, **plus** all the following that were not included in, or were deducted from your 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 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, VA Disability benefits and DIC.
- Dividends received.
- Interest received on state and municipal bonds.

These incomes are included in "disposable income" even when it is not taxable for IRS purposes.
*** Note**: All amounts deducted for loss, including Capital Loss, are not allowed to be included to offset gains for the purpose of this program. In other words, all gains must be counted as income, and losses are not considered per RCW 84.36.383 (6.a-b).

How combined disposable income is calculated:
Per RCW 84.36.383(1) "combined disposable income" is your disposable income plus the disposable income of your spouse/domestic partner and any co-tenants, minus expenses for you and your spouse/domestic partner.

Income and where to find it (corresponds with numbers in the income/expense worksheet):
If you file taxes, your full tax return is required for income verification.

1. Earned wages, Salaries, tips: IRS Form 1040 line 1a. Attach W2s
2. Net social Security: IRS Form 1040 line 6a. Attach Form SSA -1099
3. Social Security Disability Income: SS Award Letter
4. Retirement, Pension, Annuity Income: IRS Form 1040 Line 5a/5b (if 5a is filled out, use that number, if only 5b is filled out, use that number. Attach forms 1099-R
5. IRA (Taxable Amount): IRS Form 1040 line 4b. Attach forms 1099-R
6. Unemployment Compensation: IRS Form 1040 Schedule 1-line 7. Attach schedule 1 and 1099-G
7. Taxable and Non-Taxable interest and/or Dividends: IRS Form 1040 lines 2a, 2b, and 3b. Attach Form(s) 1099-INT and Form(s) 1099-DIV
8. Business Income before depreciation: IRS Form 1040 Schedule 1-line 3. Attach Schedule 1 and C
9. Total Capital Gains. **DO NOT deduct losses**: IRS Form 1040 line 7. Attach itemized Schedule D; otherwise, attach all pages of consolidated/composite 1099-B for all accounts
10. Rental income before depreciation: IRS Form 1040 Schedule 1-line 5. Attach Schedules 1 and E
11. Trust, partnership, Estate or Royalty Income: IRS Form 1040 Schedule E. Attach Schedule E
12. Taxable and Non-Taxable Bonds: IRS Form 1040 schedule D, Form 8949. Attach 1099-B, Schedule E and Form 8949
13. Gambling Winnings: IRS Form 1040 Schedule 1-line 8b. Attach Schedule 1 and Form W2-G
14. Public Assistance and Alimony Received: Attach Award statement
15. Money received from another country: Attach proof of income docs
16. Money earned by co-owner: Attach redacted copies of their income docs

What are deductible expenses
Expenses paid by you or your spouse/domestic partner (not reimbursed or covered by insurance) for the following:

Non-Reimbursed expenses/deductions:

17. Enter nursing home, assisted living facility, or adult family home expenses incurred: Provide copies of paid invoices or equivalent documents for the amounts entered.
18. Health Home Care Expenses: Home health care means the treatment or care received in the home that is like

the type of care provided in the normal course of treatment or care in a nursing home. The providers of home health care do not have to be licensed for the cost to be deductible under the provision. Qualifying expenses include, but not limited to, physical therapy received in the home, medical treatments or care received in the home, attendant care, light housekeeping tasks, meals-on-wheels, or life alert. Provide copies of paid invoices or equivalent documents for the amounts entered.

19. Prescription Drugs: Provide a year-end statement from your pharmacy showing what you paid out-of-pocket for non-reimbursed prescription drugs.
20. Amounts paid for Medicare Parts A, B, C, or D insurance premiums: Provide copies of SSA-1099, invoices, or equivalent documents for amounts entered.
21. Amounts paid for approved Medicare supplemental insurance premiums: Provide copies of statements identifying insurance company, plan number, and premiums paid.
22. Amounts paid for durable medical equipment, mobility enhancing equipment, and prosthetic devices. Deductible amounts include for purchase, rental, repair, cleaning, replacement parts, etc.: Review WAC 458-20-18801 tables 1, 3 and 5 for qualifying items. Provide receipts or invoices for amounts entered.
23. Amounts paid for medically prescribed oxygen: Includes but not limited to, oxygen concentrator systems, oxygen enricher systems, liquid oxygen systems, and gaseous, bottled oxygen systems prescribed. Provide receipts or paid invoices for amounts entered.
24. Long-term care insurance premiums. Provide paid invoices or equivalent documents for amounts entered.
25. Cost-sharing: Cost-sharing amounts included deductibles, co-insurance, co-payments for enrollees in health plan; the amounts counted toward the plans out-of-pocket maximum. Provide a coverage summary that identifies the amount of out-of-pocket maximum entered. Make sure your name is printed on it.
26. Nebulizers: a device, not a building fixture, that converts a liquid medication into a mist so that it can be inhaled. Provide receipts or paid invoices for amounts entered.
27. Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, by a naturopath licensed under Washington law: Provide receipts or paid invoices for amounts entered. Include a copy of the treatment plan, and the name of the naturopath and their Washington license number.
28. 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/or shields to protect undergarments, sponges, or rubber sheets*. Provide receipts or invoices identifying items and amounts paid.
29. Insulin for human use: Provide receipts or invoices identifying items and amounts paid.
30. Kidney dialysis devices: Provide receipts or invoices identifying items and amounts paid.
31. Amounts paid for disposable devices used to deliver drugs: such as syringes, tubing, or catheters. Does not include a stand or device that holds the tubing or catheter. Provide receipts or invoices identifying items and amounts paid.
32. Adjustments to income. Refer to your Federal Form 1040 line 10. This amount should be from Schedule 1 of your Form 1040, Part II line 26. Provide a copy of your complete 1040, including Schedule 1.

Additional Income to Report - This information is required to be provided as incoming money but is not counted against your combined disposable income figure.

33. VA Disability Benefit: Attach VA Award Letter
34. Money received from Family: Attach letter or statement from family member

Select one of the checkboxes. Either saying you are confident in the financial numbers or feel they need further review by a processor.

Part 8 – Certification/Signature (required)

Sign and date the application. You are signing under oath, acknowledging all information is true and accurate. You understand it is your responsibility to notify the county Assessor's office if you have a change in income or ownership (or occupancy) status. A Power of Attorney may sign but POA documentation must be attached. ***Your application will not be processed without a signature by the applicant or appropriate party.***

Additional Documentation

Additional documentation may be requested to support your application and will be requested in writing if the Assessor's office deems such documentation necessary, per WAC 458-16A-135. Once documentation is requested, applicants have a 30-day window to submit the documentation from the date on the request letter. If requested documentation is not submitted within the required timeframe, the application is subject to denial per RCW 84.36.

To what address should I mail my application and/or documents?

Department of Assessments
ATTN: Senior Exemptions
KSC – AS – 0708
201 S. Jackson St.
Seattle, WA 98104

Please remember to write your **parcel** number and the **property tax year** on your documents.

What happens after I submit my application?

Once we receive your application, we will send out a letter (for mailed in applications) or email (for web applications) confirming your submission. If you do not receive this confirmation within six (6) weeks of submitting your application, please reach out to us.

Once we begin reviewing your application and notice we are missing any information we will:

1. email you a letter requesting the missing information (to the email address that you used to apply online). You will be asked to upload the requested info OR you can mail a copy of the redacted documents to our office along with a copy of the additional info letter.

OR

2. mail you a letter (if you applied using a paper application). You will need to mail a copy of the redacted documents to our office along with a copy of the additional info letter we mailed

Questions?

	Visit our website at https://www.kingcounty.gov/depts/assessor/TaxRelief.aspx.
	Contact us Monday through Friday from 8:30am to 4:30pm except for holidays via the phone number and email address at the bottom of the page.
	Visit our Customer Service Center on the 2nd floor at the King Street Center building open Monday through Friday 8:30 am to 4:30 pm except for holidays.

There is a secure drop box in front of our building at 201 S. Jackson St., Seattle, WA 98104—the placard on the drop box reads "King County Assessor's Office Drop Box". Drop box is open during Customer Service Center business hours.