

**For property taxes due in 2022
(2021) Income documents required**

1 - Applicant Information:

Applicant name: _____ Date of Birth: _____
First / Middle / Last

Spouse/domestic partner/Co-tenant: _____ Date of Birth: _____
(Circle one)

I am: (check appropriate box below)

- Married Single Widowed (include copy of death cert.) Divorced/Legally separated (provide decree)

Physical address: _____ City: _____ Zip: _____

Mailing address (if different than physical address): _____

City: _____ State: _____ Zip: _____

Home phone: _____ Cell phone: _____ Email: _____

2 - 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, 2021. **(Copy of ID is required)**
 Not 61, but I have received a disability determination notice effective prior to December 31, 2021.

The effective date of my disability is: _____

(Include a copy of your SSI Award Letter, or Proof of Disability Form completed by your physician).

- Not 61, but I am a veteran with an 80% service-connected evaluation or compensated at 100% rate due to service-connected disability. **(Include a copy of your VA Compensation/Award Letter)**
 Not 61, but 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.

3 - Property Information:

Parcel or Property Tax Account Number: _____

Type of residence: (select one of the following):

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

This property includes:

- My principal residence and less than or equal to one acre of land.

This property is in the name of a Trust: Yes No If yes, please provide a copy of your Trust.

I use my residence for business use: Yes No If yes, please provide the % of your home _____
or square footage used _____ for business.

I rent out a portion of my residence: Yes No If yes, please provide the % of your home _____
or square footage used _____ for rental income.

4 - Property Ownership and Occupancy:

Date property purchased: _____ Date property initially occupied: _____

I am the owner OR I hold a lease for life I hold a life estate for this residence.

I occupied the residence (check one):

More than 6 months last year. Less than 6 months last year.

I own another property. If yes, where: _____

I have received an exemption before. Yes No

If yes, when: _____ where: _____

I sold my former residence: Yes No

If yes, when: _____

I sold other property in the year 2021. Yes No

If yes, where: _____

5 - Income (Combined Disposable) – 2021 Income documents are required

COMBINED DISPOSABLE INCOME CALCULATION: Maximum Income Limit: \$58,423. Attach a copy of your Complete IRS tax return, W-2, Social Security statement, copies of all 1099 forms and include income from Spouse/domestic partner or co-owner. While ALL income sources must be disclosed, not all sources are Included in the final income calculation. **All self-prepared tax returns MUST have supporting docs (W-2, 1099's, SSA-1099, etc.) submitted with it.**

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

Part I - Combined Disposable Income Worksheet

2021 Income

Earned wages, salaries, tips - (Form 1040, line 1) – Attach Form(s) W-2	\$
Net Social Security (after Medicare is deducted) – Attach Form SSA-1099	\$
VA Disability Benefit and/or Disability Income – Attach VA or SS Award Letter	\$
Retirement, Pension, Annuity income - (Form 1040, line 5a/5b) – Attach Forms 1099	\$
IRA (Taxable Amount) (Form 1040, line 4b) – Attach Forms 1099	\$
Unemployment Compensation – (Form 1040, Schedule 1-line 7) – Attach Schedule 1 and 1099-G	\$
Taxable & Non-Taxable Interest and/or Dividends - (Form 1040, lines 2a, 2b & 3b) – Attach Form(s) 1099-INT and Form(s) 1099-DIV	\$
Business Income before depreciation - (Form 1040, Schedule 1-line 3) – Attach Schedule 1 and C	\$
Total Capital Gains – DO NOT deduct losses - (Form 1040, line 7) – Attach Schedule D, if required	\$
Rental Income before depreciation - (Form 1040, Schedule 1-line 5) – Attach Scheduled 1 and E	\$
Trust, Partnership, Estate or Royalty Income	\$
Taxable & Non-Taxable Bonds	\$
Gambling Winnings – (Form 1040, Schedule 1-line 8b) – Attach Schedule 1 and Form W2-G	\$
Public Assistance and Alimony Received – Attach Award statement	\$
Money received from another country – Attach proof of income docs	\$
Money received from family members – Attach letter or statement from family member	\$
Money earned by co-owner (provide redacted copies of their income documents)	\$
2021 Income Subtotal:	\$

NOTE: Failure to attach income documents may result in delay or denial of your application.

5 – Income (continued)

NOTE: Failure to attach paid statements/invoices for the above expenses may result in delay of processing your application or the expenses will not be deducted.

Deductions: Include amounts paid by you and your spouse or domestic partner that were NOT reimbursed by insurance or other organizations or providers. **Please see the last page (4) for an explanation of the allowed deductions.**

Part II – Non-Reimbursed Expenses (DEDUCTIONS)	Paid in 2021
Nursing home, assisted living or adult family home	\$
Home health care	\$
Prescription drugs	\$
Medicare parts A, B, C, D insurance premiums <i>(do not include if deducted from SS income above)</i>	\$
Medicare supplemental/Medigap insurance premiums	\$
Durable medical and mobility enhancing equipment and prosthetic devices	\$
Medically prescribed oxygen	\$
Long-term care insurance	\$
Cost-sharing amounts	\$
Nebulizers	\$
Medicines of mineral, animal and botanical origin prescribed, administered, dispensed by a naturopath licensed under Washington law	\$
Ostomic items	\$
Insulin for human use	\$
Kidney dialysis devices	\$
Disposable devices used to deliver drugs for human use	\$
Adjustment to income (Form 1040 line 10-> Schedule 1 Part II line 26) Attach Schedule 1 Part I & II	\$
2021 Total Deductions	\$
(Your Income Subtotal minus your total deductions) = 2021 NET TOTAL INCOME	\$

6 - Certification/Signature:

By signing this form, I confirm that I:

- Have completed the income section of this form and all proof of income is included.
- 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.
- 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.

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

For security reasons, please DO NOT EMAIL your personal information and application to our office.

It is recommended that you redact (cover with a marker) your Social Security number and all account numbers on your documents before mailing them to our office.

Non-Reimbursed expenses/deductions:

(Explained in the order it appears on the expenses worksheet in Section 5 Part II on page 3)

- **Enter nursing home, assisted living facility, or adult family home expenses incurred.** Provide copies of paid invoices or equivalent documents for the amounts entered.
- **Enter home health care expenses incurred.** Home health care means the treatment or care received in the home that is similar to 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 may be:** 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.
- **Enter the amounts paid for prescription drugs.** Provide a year-end statement from your pharmacy showing what you paid out-of-pocket for non-reimbursed prescription drugs.
- **Enter the amounts paid for Medicare Parts A, B, C, or D insurance premiums.** Provide copies of SSA-1099, invoices, or equivalent documents for amounts entered.
- **Enter the amounts paid for approved Medicare supplemental insurance premiums.** Provide copies of statements identifying insurance company, plan number, and premiums paid.
- **Enter 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.
- **Enter amounts paid for medically prescribed oxygen, including 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.
- **Enter amounts paid for long-term care insurance premiums.** Provide paid invoices or equivalent documents for amounts entered.
- **Enter amount paid for 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.
- **Enter amounts paid for 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.
- **Enter amounts paid for 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.
- **Enter the amounts paid for 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. Provide receipts or invoices identifying items and amounts paid.
- **Enter amounts paid for insulin for human use.** Provide receipts or invoices identifying items and amounts paid.
- **Enter amounts paid for kidney dialysis devices.** Provide receipts or invoices identifying items and amounts paid.
- **Enter 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.
- **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.

Please mail your application and redacted documents to:

**Department of Assessments
KSC – AS – 0708
201 S. Jackson St.,
Seattle, WA 98104-3854**

Senior Citizen and People with Disabilities Exemption Program For reduction to property taxes due in 2022

The Exemption Program is a State of Washington property tax relief program for eligible taxpayers. We are unable to estimate the reduction for you. If qualified, you will be notified of your exemption level, responsibilities as a recipient, and the amount of remaining taxes due after the exemption is applied, if any.

Basic qualifications for a senior exemption on property taxes payable in **2022**. **You will need to meet the following criteria:**

Age/Disability:

Born in 1960 or earlier, OR

Disabled prior to 1/1/2022 (income limitations apply)

Ownership/Occupancy:

Occupied the residence for at least 6 months in 2021.

And own or co-own the property at least since 12/31/2021.

Income (earned and received in 2021):

Annual household income cannot exceed \$58,423. – including Social Security and most other income sources.

While we use the IRS tax return as a tool in helping to determine your qualifying income level for the Exemptions Program, IRS and Washington state requirements are different. Your IRS AGI (adjusted gross income) is a starting point for the income calculation, but it is not considered the same as the net total income for this program.

Due to the overwhelming response with the increase in allowable income limit for the Exemptions Program and the impacts of COVID, our response times have increased. Please know that we are working as hard as we can to meet the needs of the public. We are processing applications in the date order that they are received. Thank you for your understanding during this very unusual time.

Applications can be made online at **[TaxRelief.kingcounty.gov](https://www.kingcounty.gov/depts/assessor/TaxRelief.aspx)** or by filling out a **paper application**. Please return the **2022** application to our office by the end of this year.

For questions, please visit: <https://www.kingcounty.gov/depts/assessor/TaxRelief.aspx>

We can be reached at (206) 296-3920 Monday through Friday from 8:30am to 4:30pm or by email at Exemptions.Assessments@kingcounty.gov

NOTE: For security reasons, please DO NOT email your personal information or documents.

Our physical office is currently closed at this time due to COVID. **There is a secure drop box in front of our building at: 201 S. Jackson St., Seattle, WA 98104 (located on Jackson St.)**. Please be sure to redact your SSN and any account numbers if you decide to drop off your application packet.

Instructions for completing the paper application

Complete Parts 1 through 6 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
For security reasons, DO NOT email your personal information/documents.

Part 1

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

Part 2

Check the appropriate box. See the *Documents to Include* section in these instructions to determine what to send for proof of age or disability.

Part 3

Details regarding your residence and parcel can also be obtained from your assessment postcard 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 4

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.

Part 5

How disposable income is calculated

"Disposable income" has a specific definition for the purpose of this program. Per RCW 86.36.838(6), "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 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.

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.

What are deductible expenses:

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

- Prescription drugs.
- Treatment or care of either person in the home or in a nursing home, boarding home, or adult family home.
- Health care insurance premiums for Medicare Parts A, B, C and D and Medicare Supplemental (Medigap) policies.

- Durable medical and mobility enhancing equipment and prosthetic devices.
- Medically prescribed oxygen.
- Long-term care insurance.
- Cost-sharing amounts (amounts applied toward your health plan's out-of-pocket maximum).
- Nebulizers.
- Medicines of mineral, animal and botanical origin prescribed, administered, dispensed or used in the treatment of an individual by a Washington licensed naturopath.
- Ostomic items.
- Insulin for human use.
- Kidney dialysis devices.
- Disposable devices used to deliver drugs for human use.

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 allowed adjustments to income: Please refer to your 1040, include Schedule 1 – Part II.

Exemption program benefits

The taxable value of your home will be “frozen” as of January 1st in the year you first qualified for this program. Even though your assessed value may change, your taxable value will not increase above your frozen value. Unless, you have been off of the program for more than one consecutive year in a row. In addition, your combined disposable income determines the level of reduction (exemption) in your annual property taxes. The income thresholds effective for taxes levied for collection in 2020 and forward is \$58,423.

Income thresholds and 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 and Part 2 of state school levy.

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 and Part 2 of the state school levy.

Income Threshold 3: Exempt from 100% of excess levies and Part 2 of the state school levy.

Part 6 – 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.

Documents to include:

You must provide documentation to our office to support the information reported on the application. This includes paid invoices/statements for the allowed deductions.

- 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.

Proof of income:

If you, your spouse/domestic partner, and any co-tenants are required to file a federal tax return, provide a complete copy of the return(s) and all supporting documents that are part of the federal tax return(s).

If you, your spouse/domestic partner, and any co-tenants do not file a federal tax return, 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:

- W-2 – Wage & Tax Statement
- W-2G – Certain Gambling Winnings
- 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 W-2 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 for last year, 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 the return for a room in your house, etc.).

Proof of allowable expenses:

Include copies of invoices, pharmacy statements, coverage statements, etc., for all expenses not reimbursed by insurance or a government program. Allowable

expenses must be for you or your spouse/domestic partner. Please refer to the last page of the application for a list of items that are allowed expenses.

Proof of age or disability, ownership and occupancy:

Include copies of documentation showing you meet the age or disability, ownership and occupancy requirements such as:

- 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 (the form is available on our website). The effective date must be for last year or prior.
- A complete copy of Trust documents, if your property is in the name of a Trust.
- 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.
- Any other documents the King County Assessor requests.

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

- We will 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** we will 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.
- **DO NOT email your documents.** For security reasons, you should not email your personal information.