

PROGRAM REQUIREMENTS

PROGRAM	AGE/DISABILITY	OWNERSHIP	OCCUPANCY	INCOME	ALLOWABLE DEDUCTIONS	APPLICATION YEAR	PROGRAM BENEFITS
<p>Property Tax Exemption</p> <p>Application form # 64-0002</p> <p>Renewal form # 64-0020</p>	<p>61 years of age by December 31 of filing/assessment year <u>OR</u> disabled and unable to pursue gainful employment <u>OR</u> a veteran entitled to and receiving VA disability at a total disability rating for a service-connected disability <u>OR</u> surviving spouse or domestic partner who is 57 years or older in the year of death.</p>	<p>Must own “in fee”, by contract purchase, or by life estate. <i>Lease for life or cooperative housing may qualify. No provision for ownership through a trust. Trusts MAY qualify as “life estate” under WAC 458-16A-100(25).</i></p>	<p>Must occupy property as principal place of residence- more than six months in a calendar year. RCW 84.36.383(10). Note: for the 2019 assessment yr/2020 tax year the occupancy requirement is more than nine months.</p>	<p>Greater of \$40,000 or 65% of the county median household income CDI for 2020 taxes and forward. \$40,000 CDI for 2016-2019 taxes. \$35,000 CDI for 2015 taxes and prior</p> <p>CDI is defined in RCW 84.36.383</p>	<p>Non-reimbursed costs for:</p> <ul style="list-style-type: none">*care received at home, or in a nursing, boarding, or adult family home;*prescription drugs including medically prescribed oxygen;*Naturopath prescribed medicines*Medicare Title XVIII insurance premiums. Medicare supplemental/ Medigap premiums.*Cost-sharing amounts*Long-term care insurance*Durable medical and/or mobility enhancing equip,	<p>Same as assessment year; i.e., application due 12/31/2020 for tax relief in 2021</p>	<p>Freezes value as of 01/01/1995 or 01/01 of assessment year in which applicant first qualifies.</p> <p>Exempt from excess levies and Part 2 of state school levy.</p> <p>Income Threshold 1 – exempt from regular property tax on greater of \$60,000 or 60% of value.</p> <p>Income Threshold 2– exempt from regular property tax on greater of \$50,000 or 35% of value, not to exceed \$70,000.</p> <p>Income Threshold 3 – exempt on excess levies only.</p>

					prosthetic devices *Nebulizers, ostomic items, kidney dialysis devices, disposable devices used to deliver drugs		
Leasehold Tax Credit Application form # 64-0082 Worksheet # 86-0072	SAME	Leased property owned by a <u>government</u> entity and used as a principal place of residence.	SAME	SAME	SAME	SAME	Same percentage of exemption as for real property tax exemption - calculated using average levy rates by county for the previous year.
Deferral for Senior Citizens and People with Disabilities Application form # 64-0011 Renewal form # 64-0019	60 years of age by December 31 of filing year <u>OR</u> disabled and unable to pursue gainful employment <u>OR</u> surviving spouse or domestic partner who is 57 years or older in the year of death.	Must own “in fee” or by contract purchase. <i>Life estate, lease for life, cooperative housing and revocable trusts do not qualify.</i>	Must occupy property as principal place of residence- more than six months in a calendar year.	Greater of \$45,000 or 75% of county median household income CDI RCW 84.36.383	SAME	Application year is the year the tax or assessment is due. Income from the preceding year used to determine eligibility. Application due 30 days before tax due date – late applications okay.	Payment of property taxes and special assessments, including prior years if requested. If CDI is 65% of county median household income/ \$40,000 or less, applicant <u>must</u> file for exemption.
Deferral for Homeowners with Limited Income Application form # 64-0105 Renewal form # 64-0025	No age or disability requirement.	Must have owned for 5 years – “in fee” or by contract purchase. <i>Life estate, lease for life, cooperative housing and revocable trusts do not qualify.</i>	Must occupy as principal residence as of 01/01 of application year. Must occupy property as principal place of residence- more than six months in a calendar year.	\$57,000 CDI RCW 84.36.383	SAME	Application year is the year the tax/special assessment is due. Income from the preceding year is used to determine eligibility. Application due by September 1.	Payment of 2 nd half property taxes and special assessments billed on annual tax statement and due on October 31 – current year only.

						Only waived for “good cause”.	
Widow or Widower of Qualifying Veteran Application form # 63-0023	62 years old by December 31 of filing year OR disabled and unable to pursue gainful employment.	Must own “in fee” or by contract purchase. <i>Life estate, lease for life, cooperative housing and revocable trusts do not qualify.</i>	Must occupy property as principal place of residence- more than six months in a calendar year.	\$40,000 CDI as defined in RCW 84.36.383	SAME	Application year is the year the tax is due. Income from preceding year used to determine eligibility. Application due 30 days before tax due date – late applications okay.	Pays regular and excess property tax due on difference between taxable value exempted under the Exemption Program and the first: <ul style="list-style-type: none">• \$100,000 of value for CDI of \$-0- to \$30,000.• \$75,000 of value for CDI of \$30,001 to \$35,000.• \$50,000 of value for CDI of \$35,001 to \$40,000.
Homes for the Aging Income Eligibility Application form # 64-0043	61 years old by December 31 of filing year OR surviving spouse or domestic partner who is 57 years or older OR disabled and unable to pursue gainful employment.		Resident of a non-profit Home for the Aging as of January 1 of the assessment year.	Fluctuates each year based on median income as determined by DOR – Uses RCW 84.36.041	See RCW 84.36.041 – only allowable costs are in-home care or treatment in a nursing home	Application year is the same as the assessment year. Income verification forms must be submitted to the assessor's office by July 1 of the assessment year.	Non-profit exemption applies to pro-rated portion of the property occupied by eligible residents.