

## PROGRAM REQUIREMENTS

PROGRAM	AGE/DISABILITY	OWNERSHIP	OCCUPANCY	INCOME	ALLOWABLE DEDUCTIONS	APPLICATION YEAR	PROGRAM BENEFITS
<b>Property Tax Exemption</b>  Application form # 64-0002  Renewal form # 64-0020	61 years of age by December 31 of filing/assessment year OR 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.	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>	Must occupy property as principal place of residence- more than six months in a calendar year. <a href="#">RCW 84.36.383(10)</a> . Note: for the 2019 assessment yr/2020 tax year the occupancy requirement is more than nine months.	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  CDI is defined in <a href="#">RCW 84.36.383</a>	Non-reimbursed costs for: *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,	Same as assessment year; i.e., application due 12/31/2020 for tax relief in 2021	Freezes value as of 01/01/1995 or 01/01 of assessment year in which applicant first qualifies.  Exempt from excess levies and Part 2 of state school levy.  <b>Income Threshold 1</b> – exempt from regular property tax on greater of \$60,000 or 60% of value.  <b>Income Threshold 2</b> – exempt from regular property tax on greater of \$50,000 or 35% of value, not to exceed \$70,000.  <b>Income Threshold 3</b> – exempt on excess levies only.

						prosthetic devices *Nebulizers, ostomic items, kidney dialysis devices, disposable devices used to deliver drugs			
<b>Leasehold Tax Credit</b> Application form # 64-0082 Worksheet # 86-0072	SAME	Leased property owned by a <u>government entity</u> and used as a principal place of residence.	SAME	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.	
<b>Deferral for Senior Citizens and People with Disabilities</b> Application form # 64-0011 Renewal form # 64-0019	60 years of age by December 31 of filing year OR 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 <a href="#">RCW 84.36.383</a>	SAME	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 file</u> for exemption.	
<b>Deferral for Homeowners with Limited Income</b> 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 <a href="#">RCW 84.36.383</a>	SAME	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 <b>September 1</b> .	Payment of 2 <sup>nd</sup> half property taxes and special assessments billed on annual tax statement and due on October 31 – current year only.	

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