A man in a white shirt and grey trousers is shaking hands with another person in front of a house. The house has a brick facade, a white door, and a gabled roof with a circular vent. The sky is blue with white clouds.

Deferral, Exemption, Assistance Programs



Individual Benefit Programs

2

What is the same?

- Disposable & combined disposable income definitions
- Disability requirement
- Primary residence and parcel size

What is different?

- Income thresholds
- Age requirements
- Ownership requirements

Deferral Program

- ▶ Postpones tax payment.
- ▶ Requires equity to protect state's lien interest.
- ▶ Repayment is to the Department.
- ▶ If unable to collect, county treasurer may initiate foreclosure.
 - ▶ Senior Citizen/Disabled program
 - ▶ Limited Income program



Property Tax Exemption for Senior Citizens and Disabled Persons

4



- Based on anticipated total income
- Renewal at least once every six years
- Must meet eligibility for each year
- Taxable Value is frozen
- Exemption is tiered

Property Tax Assistance Program for Widows or Widowers of Veterans

Monetary assistance in the
form of a grant.

RCW 84.39



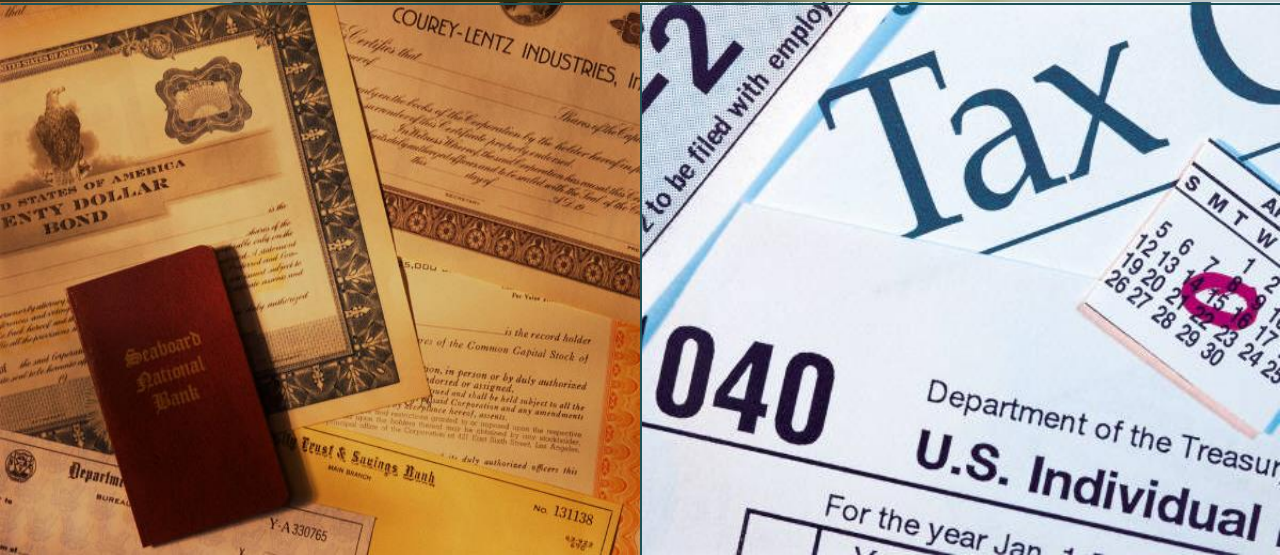


Applicant
Assessor
Treasurer
DOR
BOE/BTA

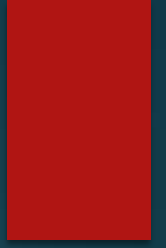
Combined Disposable Income

Includes:

- Capital gains
- Losses
- Depreciation
- Pension and annuity receipts
- Military pay and benefits
- Veteran benefits
- Social Security and railroad retirement benefits
- Dividend receipts
- Interest on state and municipal bonds



Equalization



Appeals Board



RCW 84.48.010

A large field of white eggs, with one golden egg in the center. The eggs are arranged in a grid pattern, and the golden egg is the only one of its color, standing out prominently.

Equalization Board

RCW 84.48.010

Taxpayer Letters

July 16, 2018

To whom it may concern:

I want to inform you that the county assessor has incorrectly assessed property in my neighborhood. He has valued all blue houses at \$200,000, substantially less than red houses at \$350,000.

Owner of a red house.

Mistakes Happen

SCHOOL

Before an Appeal



\$200,000

\$175,000



Presumption of Correctness?

RCW 84.40.0301

Board Orders for Equalization

