



Department of Assessments
King County Administration building
500 Fourth Avenue, Room 740
Seattle, WA 98104-2384
206-296-3920

GENERAL INFORMATION SHEET

**PROPERTY TAX BENEFIT PROGRAMS FOR SENIOR CITIZENS AND DISABLED PERSONS
KING COUNTY DEPARTMENT OF ASSESSMENT
500 – 4TH AVENUE, ROOM 740, SEATTLE, WA 98104
SCOTT NOBLE, KING COUNTY ASSESSOR**

**LOCAL PHONE # 206-296-3920 OUT OF LOCAL CALLING AREA #1-800-325-6165 EXT 6-3920
or visit our website at WWW.KINGCOUNTY.GOV/ASSESSOR**

State laws (RCW 84.36.379 through 389 and RCW 84.38) provides property tax benefits for qualifying senior citizens and disabled persons on their principal place of residence through two different programs:

- 1) Senior citizen / Disabled persons property tax exemption
and the**
- 2) Deferral of property taxes and special assessments.**

These two programs are administered at the local county level and require application forms and supporting documentation for all income and expenses to be submitted. Claims must be submitted for review and approval prior to participation in either program. Supporting documentation would include such items as IRS income tax returns, if a return is filed, or year-end bank or financial statements, social security statements, VA benefit statements, IRA statement or annuity and retirement statements. Documents showing your income must be provided for ALL taxable and non-taxable income sources whether the income is shown on a tax return or not. A physician signed disability statement or SSI letter is required if you are claiming a disability. Expense receipts and records must be provided for all non-reimbursed prescription drug expenses, non-reimbursed in-home care expenses or non-reimbursed nursing or adult care facility expenses.

Necessary forms and any additional information about these two programs may be obtained by contacting the Department of Assessments Exemption Unit at the above address, phone number or through the website.

In June, 2004 the legislature passed Senate Bill 5034 which modified RCW 84.36. The modification changed income criteria used to determine exemption levels for the two above mentioned programs. In addition, the bill allowed Medicare part B insurance premiums to become a deduction against the total of taxable and non-taxable income sources. Non-reimbursed expenses paid to adult family care facilities and boarding homes will, now, be allowed as an expense against taxable and non-taxable income. The legislature further changed the wording of the disability section of the senior/ disabled exemption program to include all disabilities, physical and mental. Be aware, these new rules impact the 2005 and later applications. If you are planning to apply for property tax exemption for the years 2003 and 2004, you must meet the old legislative criteria.

PROGRAM REQUIREMENTS:

1. Senior Citizen / Disabled Person's Property Tax Exemption Program:

1. You must be Age 61 or older by December 31 of the year you file in order to receive the reduction at age 62 (example: age 61 by 12/31/04 for an exemption in 2005) OR you must be disabled **and** retired from regular, gainful employment.
2. You must be the owner and occupant of the property at the time of filing. If your property is larger than one acre, your exemption will be limited to the home and one acre of land only.
3. Your income must meet the legislative criteria for the specific year you are applying. (example: Income from 2003 is used to qualify for the 2004 tax year. Income from 2004 is used to qualify for the 2005 tax year). See table below for income ranges for your desired year.

Qualifying Income Brackets For tax year 2005 and beyond	Qualifying Income Brackets for tax year 2003 and 2004
\$30,001 - \$35,000	\$24,001 - \$30,000
\$25,001 - \$30,000	\$18,000 - \$24,000
\$25,000 or less	\$18,000 or less

2. Deferral of Property Taxes and Special Assessments:

In June, 2004 the legislature passed Senate Bill 5034 which modified the income criteria used to determine exemption levels for this program.

1. You must be 60 years or older as of December 31 of the year you file your claim in order to qualify for deferral (example: age 60 by 12/31/03 for an exemption in 2003) OR, at the time of filing, you must be retired from regular gainful employment by reason of physical disability and
2. You must be the owner and occupant of the property at the time of filing.
3. Taxes may be deferred on a residential parcel not exceeding five (5) acres, if local zoning regulations require minimum lotsizes exceeding one (1) acre.
4. You must file ANNUALLY at least 30 days BEFORE taxes are due.
5. You must keep a fire and casualty insurance policy in force and Washington State Department of Revenue must be listed as the loss payee.
6. A lien will be placed against the property and interest will accrue at a rate of 8% annually.
7. Reimbursement of deferred property taxes plus interest is required upon sale or transfer of the property.
8. Ownership in Co-ops, trusts and life estates **do not** qualify for a deferral.
9. Upon qualification, you may defer property taxes and special assessments on up to 80% of your property's equity.
10. If your income meets the criteria set out above for the senior citizen or disability exemption, you must also submit an application for that property tax reduction.

Deferral Income Maximum For tax year 2005 and beyond	Deferral Income Maximum for tax year 2003 and 2004
\$40,000	\$34,000