

Senior Citizen and Disabled Taxpayer Exemption Program

(Property Tax Reduction)

*** Our online web portal application is now available. It is easy to use, and if you apply through the web portal the processing time is shorter in comparison to paper applications.**

To qualify for the program, you must provide:

- **Application** (online web portal, go to website taxrelief.kingcounty.gov or by mail for paper application)
- **Proof of Income** – all pages of federal tax return; please do not file an exemption application until your tax return is complete. If you are not required by the IRS to file a tax return, submit 1099's, W-2's (and/or year-end statements) for all income sources.
- **Proof of Age** (ID, driver's license, birth certificate, passport)
- **Proof of Disability** (if under 61 and disabled); Social Security Award Letter, VA Award letter.
- **Proof of ownership** – if you purchased your property before 1995, please include the deed (if available). If you cannot locate the deed, document the timeframe of when you purchased the property and under what names. We will need to request a copy of the deed to your property from the King County Archives Department. This may take an additional 3-4 weeks to receive.
- **Trust documents** – if your property is in the name of a Trust, you must include the entire trust.
- **Status of others on the deed and/or status of spouse** – if you purchased the property with other people on the title, we need to know if they reside at the home for which you are applying. If so, we also need the income of that co-owner(s).
- **If you were married when you purchased your property** and have since divorced or your spouse has passed away, please include a copy of the divorce decree or death certificate.

To qualify for property taxes payable in 2020, you must meet the following criteria based on 2019 as well as the additional requirements listed on the reverse side of this document.

Maximum combined disposable income limit \$58,423 or less for the year prior (2019) (RCW 84.36.383(5)). Please note that the maximum combined disposable income limit for applications prior to 2020 was \$40,000.

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- By 12/31/2019, Applicant must be on title and (1) 61 or older (born in 1958 or earlier) OR (2) disabled and unable to work.

2020 Law Change (income limit change)

The income limit is now indexed to 65% of the median household income in King County. The new limit is **\$58,423** rather than set at a fixed amount.

To qualify in for taxes payable in 2020, you will need to meet the following criteria:

Age/Disability

- Born in 1958 or earlier, or
- Disabled and unable to work in 2019 or earlier

Ownership/Occupancy

- Own the residence as of 12/31/2019
- Occupy as a primary residence 9 months or more in 2019

Income (earned in 2019)

- Annual household income under the new threshold of \$58,423 including Social Security and other sources (RCW 84.36.383(5))

If you meet all of the basic qualifications above, go to this website to apply:

taxrelief.kingcounty.gov

The COVID-19 pandemic has created tremendous challenges for all of us. Our offices are closed, and our team members are working from home. With the closure of our in person service counters, we are now dealing with an increased volume of phone calls and emails. Additionally, the expansion in eligibility passed by the legislature this year has caused a surge in applications. We are processing applications but our response times have increased. Please know that we are working as hard and as fast as we can to process applications. Thank you for your understanding during this unusual time.

For additional information click on link below:

<https://www.kingcounty.gov/depts/assessor/TaxRelief.aspx>

Or contact the Assessor's Office by phone at 206-296-3920 8:30-4:30 Monday to Friday (except holidays), or email exemptions.assessments@kingcounty.gov

The exemption program is a State of Washington property tax relief program; better known as a reduction to property taxes. **If qualified for this program, you will still be required to pay some property taxes** – amount to be determined based on RCW 84.36.383(5). **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.

While we use the IRS tax return as a tool in determining your qualifying income level, the IRS and State requirements are different. Your IRS AGI (adjusted gross income) is a starting point for the income calculation and is not to be considered the same as net total income for this program.

The examples below are just a few basic differences you must be aware of when applying for property tax relief:

- Your short-term and long-term capital losses are NOT a deduction for this property tax relief program. However, the IRS may allow you to deduct capital losses on your income tax return.
- The program does NOT allow depreciation deductions. The IRS may allow deductions for depreciation.
- For this program, you MUST include your Social Security payments (less Medicare) as income to determine your combined disposable income limit. The IRS may not require you to add your Social Security as taxable income.
- The exemption (reduction) will only be applied to the eligible value of your property. Factors that impact the eligible value of the property include, but are not limited to, multiple houses/units on same property, business use of home, rental use of home, acreage, multiple people on title (co-signers), etc.

For more specifics about the statutory requirements, please refer to RCW 84.36.381-387.

You can return your completed paper application with all supporting documents to the address below (We do not accept applications via email due to security concerns):

Department of Assessments
Exemptions Unit
500 – Fourth Avenue, Rm #740
Seattle, WA 98104-2384

You will receive notification, by mail, when your application is received and again when it has been approved, denied, or determined to need additional information.