



Dept. of Assessments
King County Admin Bldg
500 Fourth Ave., Room 740
Seattle, WA 98104-2384
206-296-3920

Status Change

SENIOR CITIZEN & DISABLED PERSONS REDUCTION IN PROPERTY TAXES

File Application with the King County Assessor
for property taxes due in **2019** per RCW 84.36

1. I am applying for a senior citizen or disabled exemption and certify the following (mark appropriate boxes).
 - I currently own and occupy this property as my principal residence as of December 31, 2018.
 OR I have attached a copy of a Trust or recorded Lease for Life / Life Estate indicating my retained ownership.
 - I own more than one property. Please provide the address and location of all other properties _____
 - I am or will be 61 years of age or older on or before December 31, 2018. (i.e. born in 1957 or earlier) **Attach proof of age such as ID.**
 - I am disabled and unable to work due to my disability.
 Attach a current physician's statement attesting to your disability if under age 61 OR attach a copy of your SSI award letter.
 - I am a compensated Veteran with a VA determined, 100% service-connected disability. Attach your VA award letter.
 - My spouse / domestic partner had an exemption, and I was at least 57 years old in the year he/she passed away.
2. **Birthdate:** _____ **Spouse/ Domestic Partner Birthdate:** _____ **Date Property Purchased / Occupied:** _____
3. IF KNOWN provide your Parcel /Tax Account #: _____ (otherwise, leave blank)

4. COMBINED DISPOSABLE INCOME CALCULATION: **Attach a copy of your complete IRS return, SS statement, copies of all 1099s and include income from a spouse/domestic partner or co-owner.** While ALL income sources must be disclosed, not all income sources are included in the final income calculation. NOTE: Failure to attach your income documents may result in delay or denial of application. See reverse for more detail.

Maximum income limit is \$40,000.

Total Earned Wages (Form 1040 line 1)	\$	Public Assistance and Alimony Received ...	\$
NET Social Security less Medicare Form 1040 – line 5a	\$	Money received from another Country	\$
VA Benefit and/or Disability Income	\$	Money/Gifts received from family members	\$
Retirement, Pension, Annuity Income	\$	Money earned by a co-owner	\$
IRA (taxable amount)	\$	Other financial resources	\$
Unemployment Income	\$	INCOME SUBTOTAL	\$
Taxable & Non-Taxable Interest and/or Dividends (Form 1040 lines 2a, 2b, 3b)	\$	NON-REIMBURSED EXPENSES (DEDUCTIONS)	
Business Income <u>before</u> Depreciation	\$	- Assisted living or Adult Family Home cost	-
Total all Capital Gains – DO NOT deduct ANY capital losses	\$	- In-Home Care and/or Nursing Home cost .	-
Rental Income <u>before</u> Depreciation	\$	- Non-Reimbursed Prescription Costs	-
Trust, Partnership, Estate or Royalty Income .	\$	- APPROVED Medicare Advantage Plan....	-
Taxable & Non-Taxable Bonds	\$	- IRS Form 1040 (Schedule 1, line 36).....	-
Gambling Winnings	\$	<b style="background-color: yellow;">2018 NET TOTAL INCOME:	\$

Documentation of income and eligible expenses/deductions (listed above) must be attached to this application

5.. Claimant's Name:	Spouse / Domestic Partner / Co-Owner Name:
Property Address:	
City, State, Zip:	Phone #:
Mailing Address if different:	Email:

Any exemption granted through willfully providing erroneous information shall be subject to the correct tax being assessed for the last three (3) years, plus a 100% penalty, (RCW 84.40.130). I declare under the penalties of perjury, that all of the foregoing statements are true.

Your signature must be witnessed by two (2) people OR by one (1) Deputy Assessor.

<b style="background-color: yellow;">Claimant's Signature	Date Signed	<b style="background-color: yellow;">Witness Signature	Date Signed
Deputy Assessor:	Date Signed	<b style="background-color: yellow;">Witness Signature	Date Signed

For Department Use Only:

Ex Level:	S	P	F	Approved	Denied	Reviewer Initials:	Need Seg? YES	NO	Land?	Imps?	Office Space?
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APPLICATION INSTRUCTIONS

Your claim has been filed with the King County Assessor's office for taxes payable in **2019** as require in RCW 84.36-381 to 387. We have a high application volume so the review process takes a few weeks but you will receive a notice within 5 days verifying receipt of your application.

NUMBERS BELOW CORRESPOND TO THE SECTIONS OF THE APPLICATION

Use the check list below as a guide. Providing all the required documents will expedite the approval of your application.

1 and 2: Complete the 2 sections on the front of this application and attached documents indicating:

- Are you the owner/occupant? Do you have a trust or lease for life retaining ownership? Attach trust or recorded lease.
- Document verifying your identity and birthdate – for example a driver's license, birth certificate or passport
- Documents verifying your spouse or domestic partner's birth date.
- For domestic partner eligibility, attach a state registered partnership agreement.
- Date of purchase and date of occupancy of this home
- Do you own more than one property? No Yes If yes, provide address, state and country for ALL properties.
- If claiming a disability, supply a current, physician-signed disability form indicating the year the disability occurred, the type of disability and if the disability is temporary or permanent. Or, provide your SSI determination letter.
- If claiming veteran's disability, provide a copy of your VA award letter indicating 100% service-connected disability.

3: If known, write in your parcel # or tax account # in the space. Otherwise, leave blank and staff will enter the number.

4: **Combined Disposable Income & Allowable Expense Deductions: Maximum INCOME LIMIT: \$40,000**

NOTE: This is a WA state property tax relief program. It has different requirements than the federal IRS tax law.

This is a state property tax relief program. You must include your TOTAL SOCIAL SECURITY less the medicare deduction. You must include ALL CAPITAL GAINS but DO NOT deduct any capital losses. You may NOT deduct business or rental depreciation expenses. For the full text, please refer to RCW 84.36.383(5)

To verify your income, attached IRS returns, 1099s or copies of financial documents. We require verification of ALL income sources even though not all income will be used to calculate your combined disposable income:

Social Security (less Medicare portion)	VA or Disability Income - (exclusions may exist)
Retirement and Pension Income	Taxable IRA or Annuity Disbursements (exclusions may exist)
Trust and/or Royalty Disbursements	Taxable and non-taxable Interest or Dividends
*Add all Capital Gains—do NOT deduct ANY loss	Partnership Disbursements
Business Income <u>before</u> depreciation	Rental Income <u>before</u> depreciation
Public Assistance (exclusions may exist)	Money received from another country
Wages, Alimony or Gambling Winnings	Money received from family - (A Gift Letter must be provided)
Unemployment compensation	Income from co-tenants that reside in the home

Non-reimbursed expenses (deductions) include, but are not limited to the following - (receipts, invoices or payment data required):

Nursing Home	Assisted living facility
Adult Family Home	Non-Reimbursed Prescription Costs or Prescription Co-Pays
In-Home Care Expenses (oxygen, Meals on Wheels, special needs furniture, attendant care, housekeeping)	
Approved Medicare Insurance Premiums under Title XVIII of the Social Security Act.	

Documentation – please block out your Social Security number and financial account numbers on all copies provided to our office.

- Are you required to file a federal tax return? Yes No
- If yes, a complete copy of your IRS tax return, including all pages and schedules and all supporting documents such as W-2, year end 1099 statements, social security, etc. must be attached to your application.
- If no, you must still provide documents such as copies of year-end statements (social security, 1099's, W2's, reverse mortgage, savings withdrawals, etc.) to verify the resources which were used to cover your daily living expenses.
- All income information must be disclosed whether federally taxable and federally reported

5: Name/Address/Signature:

- Furnish your name, the name of your spouse/domestic partner or co-tenant, your mailing address, and phone number
- Sign and date the form with 2 witnesses

Important Application Notes:

Only Insurance premiums for Medicare under Title XVIII of the social security act or amounts paid for unreimbursed prescription costs are allowed medical deductions. Dental plans, supplemental insurance plans, optical plans, company insurance policies DO NOT qualify.

With the acknowledgement that home ownership and daily living has expenses associated with it, you must provide documentation on how you cover your household expenses. If you claim zero (\$0) income or a very low income, without supporting documentation, your application will be denied. The maximum combined disposable income limit is \$40,000.

Once on the program, it is your responsibility to provide change of address, change of income or change of relationship status information to our office (RCW 84.36.385). Please call 206-296-3920 or go to our website at www.kingcounty.gov/assessor for change forms. Failure to comply may result in back taxes and penalties.

If your application is approved, your taxable value will be frozen at the market value for the first year of qualification. Your market value may change over the years and you will receive notification of any market value changes. However, your taxable value cannot increase above the initial frozen value with the exception of any new construction or remodeling performed on your home. Your existing frozen value will be increased by the new construction value of improvements.