

# Senior Citizen and Disabled Taxpayer Exemption Program (Property Tax Reduction)

## To qualify for the program, you must provide:

- **Signed application** (available on website or by mail)
- **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 (or year-end statements) for all income sources.
- **Proof of Age (if over 61) or Disability (if under 61)** (ID, driver's license, birth certificate if senior; proof of disability, SS Award letter, VA Award letter, if disabled)
- **Signatures** (yours and two witnesses)
- **Proof of ownership** – if you purchased your property before 1995, please include the deed, if available. If you cannot locate the deed, document the time-frame of when you purchased the property.
- **Trust documents** – if your property is in the name of a trust, you must include the whole trust or complete the Declaration of Trust that can be found online (website at the bottom of the page) or requested by calling our office.
- **Status of others on the deed or status of spouses** – if you purchased the property with other people on the title, we need to know if they reside at the home you are applying for. If they do, we also need their income as they are considered co-tenants.
- 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 2019, you must meet the following criteria based on 2018:

- Maximum combined disposable income limit \$40,000 or less for the year prior (2018) (RCW 84.36.383(5)).
- By 12/31/2018, Applicant must be on title and (1) 61 or older (born in 1957 or earlier) OR (2) disabled and unable to work.

For additional information on the program, or to print an application for 2019 (or earlier), please visit us at <https://www.kingcounty.gov/depts/assessor/forms.aspx>

**If you do not meet the criteria for taxes payable in 2019, see reverse for information on the 2020 law change.**

## 2020 Law Change (income limit change)

The Legislature has made major changes in the senior citizen and disabled persons exemption program. These changes will take effect for property taxes collected next year, 2020.

The income limits will now be indexed to the median household income in King County, rather than be set at a fixed amount.

This new law has not taken effect yet, and the specific income limits for 2020 have not yet been set. More information will be available on our website (below) as it becomes available.

**Please note:** To qualify for property 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 and occupy the residence as of 12/31/2019

Income (earned/received in 2019):

- Annual household income under the new threshold (to be determined August 2019) including Social Security and other sources (RCW 84.36.383(5))

**Applications will be available in January, 2020. If you would like one mailed to you, please email us at [exemptions2020@kingcounty.gov](mailto:exemptions2020@kingcounty.gov) and you will be added to the mailing list.**

**If you have questions, please see our website (below) or email us.**

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

**Email:** [exemptions2020@kingcounty.gov](mailto:exemptions2020@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 application with all supporting documents to the address below:

- Our office hours are Monday – Friday 8:30am to 4:30pm.
- Please note – For walk-in assistance with your application, please arrive no later than 3:30pm. No appointment is required but please note there may be other applicants ahead of you.
- For questions, please visit <https://www.kingcounty.gov/depts/assessor/TaxRelief.aspx>

**Our physical and mailing address is: Department of Assessments  
Attn: Exemptions Unit  
500 – Fourth Avenue, Rm #740  
Seattle, WA 98104-2384**