

TO AVOID PROCESSING DELAYS, PLEASE READ THE FOLLOWING CAREFULLY

Instructions for filling out the application can be found on the back of the application. To avoid processing delays, please do **NOT** return your application without copies of your income documents, trust documents (if applicable), proof of age, your signature, and the signatures of two (2) witnesses.

Processing of your application will be delayed (30-45 days at minimum) if you do not return any of the following and we must request it from you:

- **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 or Disability** (ID, driver's license, birth certificate, SS or 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 in for 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.

If you do not meet the criteria as of 12/31/2018, but will by 12/31/2019 (if you turn 61 in 2019 and/or your 2019 income will be under \$40,000), please request to be added to the 2020 mailing list and you will be mailed another application in January of 2020.

For additional information on the program, please visit us at
<https://www.kingcounty.gov/depts/assessor/forms.aspx>

More information on reverse.

Revised 12/26/18

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 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 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 as income to determine your \$40,000 combined disposable income limit. The IRS may not require you to add your Social Security as taxable income.

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/forms.aspx> or call 206-296-3920.

**Our physical and mailing address is: Department of Assessments
Attn: 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.