



Department of Assessments
 KSC-AS-0708
 201 S. Jackson St., Room 708
 Seattle, WA 98104-3854
 206-296-3920

SENIOR CITIZEN/DISABLED PERSONS

REDUCTION IN PROPERTY TAXES

File Application with the King County Assessor
 per RCW 84.36

2019 Income Required for property taxes due in 2020

Please complete both sides of this application

I hereby make claim for reduction of property taxes, as provided in RCW 84.36.381-389, due and payable in 2020. I do attest and affirm that:

- (1) I am: 61 years of age or older on or before December 31, 2019.
 Not 61, but I have received a disability determination notice effective prior to December 31, 2019.
 The effective date of my disability is: _____ (Provide a copy of your SSA Award letter, Proof of Disability Statement completed and signed by your physician or your VA Service-Connected Disability Award Letter).
 Surviving Spouse or Domestic Partner (57 years or older) of person receiving the reduction at the time of death.
- (2) I am: Married Single Widowed Divorced/Legally separated Married - living apart
- (3) Claimant Date of Birth: _____ Spouse/Domestic Partner Date of Birth: _____
Proof of Age required: Please include a copy of your State ID, driver's license, passport or birth certificate (Proof of Age required)
- (4) I am the owner or hold a life estate / lease for life for this residence.
- (5) This is currently my principal residence and has been my principal residence for more than 9 months in 2019.
 Date property was purchased/occupied: _____
- (6) **Provide your Parcel/Property Tax Account #:** _____
- (7) I have sold property in the year 2019. YES NO
 I own more than one piece of property. YES NO
 Other Address(s) _____
- (8) I have previously received an exemption. YES NO
- (9) My property is in the name of a Trust. YES NO **If yes, please include a copy of your trust.**
- (10) I receive Veterans benefits. YES NO **If yes, please include a copy of your current VA statement along with your VA Award letter.**
- (11) I filed a 2019 Income Tax Return with the IRS:
 Yes, please include your complete 2019 income tax return with ALL pages, schedules & documents used to prepare it.
 No, please provide all 1099's, W-2's and social security statements.

(12) Claimant Name:	Spouse / Domestic Partner / Co-Owner Name: (Circle one)
Property Address:	Phone #:
City, State, Zip:	Mobile #:
Mailing Address (if different)	Email:

Please turn over and complete the other side.

2019 Income Required for 2020 Property Taxes

COMBINED DISPOSABLE INCOME CALCULATION: **Maximum income limit: \$58,423**. Attach copy of your complete IRS return, SS statement, copies of all 1099s and include income from spouse/domestic partner or co-owner. While ALL income sources must be disclosed, not all sources are included in the final income calculation.

NOTE: Failure to attach income documents may result in delay or denial of application.

(13)	Earned Wages + \$ _____ NET Social Security less Medicare..... + \$ _____ VA Benefit and/or Disability Income..... + \$ _____ Retirement, Pension, Annuity Income.. + \$ _____ IRA (taxable amount) + \$ _____ Unemployment Income + \$ _____ Taxable and Non-Taxable Interest and/or Dividends + \$ _____ Business Income <u>before</u> Depreciation..... + \$ _____ Total Capital Gains (DO NOT deduct losses) + \$ _____ Rental Income <u>before</u> Depreciation..... + \$ _____ Taxable & Non-Taxable Bonds + \$ _____ Gambling Winnings + \$ _____		Public Assistance and Alimony Received..... + \$ _____ Money received from another Country + \$ _____ Money received from family members..... + \$ _____ Money earned by a co-owner..... + \$ _____ Other financial resources..... + \$ _____ <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> INCOME SUBTOTAL: = \$ _____ </div> <p>NON-REIMBURSED EXPENSES (DEDUCTIONS) <i>(paid invoices/statements are required for the deductions below)</i></p> Assisted living or Adult Family Home cost..... - \$ _____ In-Home Care and/or Nursing Home cost..... - \$ _____ Non-Reimbursed Prescription Costs..... - \$ _____ APPROVED Medicare Advantage Plan - \$ _____
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2019 NET TOTAL INCOME: = \$ _____

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

Any exemption granted through willfully providing erroneous information shall be subject to correct tax assessed for the last three (3) years, plus 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.

X _____ Claimant's Signature	_____ Date Signed	X _____ Witness Signature (CANNOT BE SPOUSE/CO-OWNER)	_____ Date Signed
X _____ Deputy Assessor	_____ Date Signed	X _____ Witness Signature (CANNOT BE SPOUSE/CO-OWNER)	_____ Date Signed

For Department Use Only (Below):

Ex Level:	Approved Denied	Reviewer Initials:	Need Seg? YES NO Land? _____ Imps? _____ Rental? _____ Biz Use? _____ Ownership? _____
S P F			

2020 APPLICATION INSTRUCTIONS

Your claim has been filed with King County Assessor's office for taxes payable in **2020**, as required in RCW 84.36-381 to 387. We have a high application volume so the review process may take several weeks. You will receive notice within 10 business days verifying receipt of the 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.

Page 1 and 2: Complete all sections of this application and attach documents indicating the following:

- 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 approximate 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 copy of our physician-signed disability form indicating the year the disability occurred, the Type of disability and if the disability is temporary or permanent. Or provide copy of your initial SSI determination letter.
- If claiming veteran's disability, provide a copy of your VA award letter. You must have either an 80% or higher service-connected evaluation or be compensated at 100% without regard to evaluation percentage.

Page 1 – (6): If known, write in your parcel # or tax account # in the space. Otherwise, leave blank and staff will enter the number.

Page 2 – (13): **Combined Disposable Income & Allowable Expense Deductions:** **Maximum 2019 INCOME LIMIT: \$58,423**

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

You must include TOTAL SOCIAL SECURITY less Medicare deduction. You must include ALL CAPITAL GAINS, but DO NOT deduct capital losses. You may NOT deduct business or rental depreciation expenses. For full text, please refer to RCW 84.36.383(5)

To verify your income, attach IRS returns, 1099s or copies of financial documents. We require verification of ALL income sources, such as the ones listed below, 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:
(year-end statement, receipts/invoices or payment data required)

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

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

Page 1 and 2 – (12) and (13): 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 may be required to 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 \$58,423.

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