



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

Senior Citizen and People with Disabilities
 Reduction in Property Taxes
 File Application with the King County Assessor per RCW 84.36
For property taxes due in 2024
2023 Income documents required

Maximum Combined (net) Total (2023) Income = \$84,000

1 - Application Type (check ONE or leave blank if unknown):

- New (or off program for **more** than 1 year)
- Reinstatement (only off program 1 year)
- Transfer from parcel # _____ in _____ county.
- Status Change: Over income Change in income Marital status Ownership Occupancy

2 - Applicant Information:

Applicant name: _____ Date of Birth: _____
First Middle Last

Spouse/domestic partner/Co-tenant: _____ Date of Birth: _____

i Co-tenant = co-owner who lives on property

I am: (check appropriate box): Married Widowed (include copy of death cert.)
 Single Divorced/Legally separated (copy of decree, if available)

Physical address: _____ City: _____ Zip: _____

Mailing address (if different than physical address): _____

City: _____ State: _____ Zip: _____

Home phone: _____ Cell phone: _____ Email: _____

3 - Age/Disability: (Proof of ID is required--such as State ID, Driver's license, Passport)

- I was 61 years of age or older on December 31, 2023. **(Copy of ID is required)**
- Not 61, but I have received a disability determination notice **effective prior to December 31, 2023.**
The effective date of my disability is: _____
(Include a copy of your SSI Award Letter, or Proof of Disability Form completed by your physician)
- Not 61, but I am a veteran with an 80% service-connected evaluation or compensated at 100% rate due to service-connected disability. **(Include a copy of your VA Compensation/Award Letter)**
- Not 61, but I am the surviving spouse/domestic partner of a person who was previously receiving this exemption and I was at least 57 years of age in the year my spouse/domestic partner passed away.

4 - Property Information:

Parcel or Property Tax Account Number: _____

Type of residence (Select one): Single-family residence Single unit of a multi-dwelling (duplex or condo)
 Co-op Housing Mobile Home in a mobile home park

This property is in the name of a Trust: No Yes, please provide a copy of your Trust.

I use my residence for business: No Yes, please provide the approx. square footage of your home used for business: _____ sq ft.

I rent out a portion of my residence: No Yes, please provide the approx. square footage of your home used for rental income: _____ sq ft.

5 - My Combined Disposable Income (CDI) range is: (check one)

- \$72,001 - \$84,000
- \$60,001 - \$72,000
- At or below \$60,000

6 - Property Ownership and Occupancy: **Include COPY of PURCHASE deed if recorded prior to 1992.**

Check one: I am the owner I hold a lease for life I hold a life estate for this residence.

Date property purchased: _____ Date property initially occupied: _____

I occupied the residence: More than 6 months last year (2023). Less than 6 months last year (2023).

I own another property: Yes No

If yes, where: _____

I have received an exemption before: Yes No

If yes, when: _____ where: _____

I sold my former residence: Yes No

If yes, when: _____

I sold other property in the year 2023. Yes No

If yes, where: _____

7 - Income (Combined Disposable) – **2023 Income documents are required**

COMBINED DISPOSABLE INCOME CALCULATION: Maximum Income Limit: \$84,000. Attach a copy of all income source documents (as indicated below) for you and your spouse/domestic partner, or co-tenant, along with a complete IRS tax return (Form 1040 & all Schedules, such as 1, B, C, D, E, etc.), if one was filed with the IRS. While ALL income sources must be disclosed, not all sources are included in the final income calculation.

Supporting documents (as indicated below) MUST accompany all self-prepared tax returns.



If you are not making an income, please provide documentation showing how you pay for daily expenses, including but not limited to January through December **2023** bank statements.

Are you required to file a federal income tax form? Yes No

Part I - Combined Disposable Income Worksheet	2023 Income
Earned wages, salaries, tips (Form 1040 line 1)– Attach Form(s) W-2	\$
Net Social Security (after Medicare is deducted)– Attach Form SSA-1099	\$
VA Disability Benefit and/or Disability Income– Attach VA or SS Award Letter	\$
Retirement, Pension, Annuity income (Form 1040 line 5a/5b)– Attach Forms 1099-R	\$
IRA (Taxable Amount) (Form 1040 line 4b)– Attach Forms 1099-R	\$
Unemployment Compensation (Form 1040 Schedule 1-line 7)– Attach Schedule 1 and 1099-G	\$
Taxable & Non-Taxable Interest and/or Dividends - (Form 1040 lines 2a, 2b & 3b)– Attach Form(s) 1099-INT and Form(s) 1099-DIV	\$
Business Income before depreciation - (Form 1040, Schedule 1-line 3)– Attach Schedule 1 and C	\$
Total Capital Gains. DO NOT deduct losses. (Form 1040 line 7)– Attach itemized Schedule D; otherwise, attach all pages of consolidated/composite 1099-B for all accounts	\$
Rental Income before depreciation - (Form 1040 Schedule 1-line 5)– Attach Schedules 1 and E	\$
Trust, Partnership, Estate or Royalty Income	\$
Taxable & Non-Taxable Bonds	\$
Gambling Winnings–(Form 1040 Schedule 1-line 8b)– Attach Schedule 1 and Form W2-G	\$
Public Assistance and Alimony Received– Attach Award statement	\$
Money received from another country– Attach proof of income docs	\$
Money received from family members– Attach letter or statement from family member	\$
Money earned by co-owner– Attach redacted copies of their income documents	\$
2023 Income Subtotal:	\$

7 – Income (continued)

NOTE: Failure to attach supporting income documents listed above, or paid statements/invoices for the below expenses may result in delay of processing your application or the expenses will not be deducted.



Deductions: Include amounts paid by you and your spouse or domestic partner that were NOT reimbursed by insurance or other organizations or providers. See the last page (4) for an explanation of the allowed deductions.

Part II – Non-Reimbursed Expenses (DEDUCTIONS)	Paid in 2023
1. Nursing home, assisted living or adult family home	\$
2. Home health care	\$
3. Prescription drugs	\$
4. Medicare parts A, B, C, D insurance premiums (that were not already deducted above)	\$
5. Medicare advantage/supplemental/Medigap insurance premiums	\$
6. Durable medical and mobility enhancing equipment and prosthetic devices	\$
7. Medically prescribed oxygen	\$
8. Long-term care insurance	\$
9. Cost-sharing amounts—attach a coverage summary that identifies the amount of out-of-pocket maximum. Make sure your name is printed on it.	\$
10. Nebulizers	\$
11. Medicines of mineral, animal and botanical origin prescribed, administered, dispensed by a naturopath licensed under Washington law	\$
12. Ostomic items	\$
13. Insulin for human use	\$
14. Kidney dialysis devices	\$
15. Disposable devices used to deliver drugs for human use	\$
16. Adjustment to income (Form 1040 line 10-> Schedule 1 Part II line 26)	\$
Attach Schedule 1 Part I & II	
2023 Total Deductions	\$
(Your Income Subtotal – (minus) the total deductions) = 2023 NET TOTAL INCOME	\$

Maximum Combined (net) Total (2023) Income = \$84,000

8 - Certification/Signature:

By signing this form, I confirm that I:

- Have completed the income section of this form and all proof of income is included.
- Understand it is my responsibility to notify the King County Assessor’s office if I have a change in income or circumstances and that any exemption granted through erroneous information is subject to the correct tax being assessed for the last five years, plus a 100% penalty.
- Declare under penalty of perjury that the information in this application packet is true and complete.
- Request a refund under the provisions of RCW 84-69-020 for taxes paid or overpaid as a result of mistake, inadvertence, or lack of knowledge regarding exemption from paying real property taxes pursuant to RCW 84.36.381 through 389.



Signature of applicant: _____ **Date:** _____

i If signed by Power of Attorney (POA), a copy of a signed POA must be attached.

i For security reasons, please **DO NOT EMAIL** your personal information and application to our office.

i It is recommended that you redact (use a marker to cover) your Social Security number and all account numbers on your documents before mailing them to our office.

Non-Reimbursed expenses/deductions:

(Explained in the order it appears on the expenses worksheet in Section 5 Part II on page 3)

1. **Enter nursing home, assisted living facility, or adult family home expenses incurred.** Provide copies of paid invoices or equivalent documents for the amounts entered.
2. **Enter home health care expenses incurred.** Home health care means the treatment or care received in the home that is similar to the type of care provided in the normal course of treatment or care in a nursing home. The providers of home health care do not have to be licensed for the cost to be deductible under the provision. **Qualifying expenses may be** physical therapy received in the home, medical treatments or care received in the home, attendant care, light housekeeping tasks, meals-on-wheels, or life alert. Provide copies of paid invoices or equivalent documents for the amounts entered.
3. **Enter the amounts paid for prescription drugs.** Provide a year-end statement from your pharmacy showing what you paid out-of-pocket for non-reimbursed prescription drugs.
4. **Enter the amounts paid for Medicare Parts A, B, C, or D insurance premiums.** Provide copies of SSA-1099, invoices, or equivalent documents for amounts entered.
5. **Enter the amounts paid for approved Medicare supplemental insurance premiums.** Provide copies of statements identifying insurance company, plan number, and premiums paid.
6. **Enter amounts paid for durable medical equipment, mobility enhancing equipment, and prosthetic devices.** Deductible amounts include for purchase, rental, repair, cleaning, replacement parts, etc. **Review WAC 458-20-18801 tables 1, 3 and 5 for qualifying items.** Provide receipts or invoices for amounts entered.
7. **Enter amounts paid for medically prescribed oxygen, including but not limited to, oxygen concentrator systems, oxygen enricher systems, liquid oxygen systems, and gaseous, bottled oxygen systems prescribed.** Provide receipts or paid invoices for amounts entered.
8. **Enter amounts paid for long-term care insurance premiums.** Provide paid invoices or equivalent documents for amounts entered.
9. **Enter amount paid for cost-sharing. Cost-sharing amounts included deductibles, co-insurance, co-payments for enrollees in health plan; the amounts counted toward the plans out-of-pocket maximum.** Provide a coverage summary that identifies the amount of out-of-pocket maximum entered. Make sure your name is printed on it.
10. **Enter amounts paid for nebulizers; a device, not a building fixture, that converts a liquid medication into a mist so that it can be inhaled.** Provide receipts or paid invoices for amounts entered.
11. **Enter amounts paid for medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, by a naturopath licensed under Washington law.** Provide receipts or paid invoices for amounts entered. Include a copy of the treatment plan, and the name of the naturopath and their Washington license number.
12. **Enter the amounts paid for ostomic items: disposable medical supplies used by colostomy, ileostomy, and urostomy patients, and includes bags, belts to hold up bags, tapes, tubes, adhesives, deodorants, soaps, jellies, creams, germicides, and other like supplies.** **Does not include** undergarments, pads and shields to protect undergarments, sponges or rubber sheets. Provide receipts or invoices identifying items and amounts paid.
13. **Enter amounts paid for insulin for human use.** Provide receipts or invoices identifying items and amounts paid.
14. **Enter amounts paid for kidney dialysis devices.** Provide receipts or invoices identifying items and amounts paid.
15. **Enter amounts paid for disposable devices used to deliver drugs such as syringes, tubing, or catheters.** **Does not include** a stand or device that holds the tubing or catheter. Provide receipts or invoices identifying items and amounts paid.
16. **Adjustments to income.** Refer to your Federal Form 1040 line 10. This amount should be from Schedule 1 of your Form 1040, Part II line 26. Provide a copy of your complete 1040, including Schedule 1.

Please mail your application and redacted documents to:

Department of Assessments

KSC – AS – 0708

201 S. Jackson St.

Seattle, WA 98104

Senior Citizen and People with Disabilities Exemption Program

For reduction to property taxes due in 2024

The Exemption Program is a State of Washington property tax relief program for eligible taxpayers. 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, if any.

Basic qualifications for a senior exemption on property taxes payable in 2024.

You will need to meet the following criteria:

Age/Disability	Born in 1962 or earlier - OR - Disabled prior to 1/1/2024 (other qualifications apply)
Occupancy	Occupied the residence for more than 6 months in 2023.
Ownership	Own or co-own the property at least since 12/31/2023.
Income (earned and received in 2023)	Annual household income cannot exceed \$84,000 —including Social Security and most other income sources.

While we use the IRS tax return as a tool to help determine your qualifying income level for the Exemptions Program, the IRS and Washington state requirements are different. Your IRS adjusted gross income (AGI) is a starting point for the income calculation, but it is not considered the same as the net total income for this program.

Due to the overwhelming response with the increase in allowable income limit for the Exemptions Program, our response times have increased. Please know that we are working as hard as we can to meet the needs of the public. We are processing applications in the order received. Thank you for your understanding.



Please be sure to [pay your property tax bill on time](#) even if you've already applied. If you are approved, you will receive a refund for any excess property taxes paid.

To apply online to go [TaxRelief.kingcounty.gov](https://www.kingcounty.gov/depts/assessor/TaxRelief.aspx) or fill out a paper application. **Paper applications** can be downloaded at: <https://kingcounty.gov/en/legacy/depts/assessor/Forms.aspx>. Please submit the 2024 application to our office by the end of 2024.

A renewal is due every 4-6 years. We will mail you a Mandatory Renewal notice and necessary paperwork to complete and return to us when it is time for you to renew your account.

Questions?


	Visit our website at https://www.kingcounty.gov/depts/assessor/TaxRelief.aspx .
	Contact us Monday through Friday from 8:30am to 4:30pm via the phone number and email address at the bottom of the page.
	Visit our Customer Service Center on the 2 nd floor at the King Street Center building.

There is a secure drop box in front of our building at 201 S. Jackson St., Seattle, WA 98104—the placard on the drop box reads “King County Assessor’s Office Drop Box”. Please be sure to redact your SSN and any account numbers if you decide to drop off your application packet.

Instructions for completing the paper application

Complete Parts 1 through 6 in their entirety and include supporting documents to avoid delays in application processing. If you have questions, contact the King County Assessor's Office, (206) 296-3920 or

Exemptions.Assessments@kingcounty.gov

 **Do NOT email your documents.** For security reasons, you should not email your personal information. Email is subject to public disclosure requirements per RCW 42.56.

Part 1 – Applicant Information

A co-tenant is someone who lives with you *and* has an ownership interest in your home.

Part 2 – Age/Disability

Check the appropriate box. See the *Documents to Include* section on page 4 to determine what to send for proof of age or disability.

Part 3 – Property Information

Details regarding your residence and parcel can also be obtained from your assessment postcard or by contacting our office. If you have a condominium or mobile home and do not have your parcel number, you will either need to call or email our office for the parcel number.

Part 4 – Property Ownership & Occupancy

Enter the date you purchased the residence and the date you began occupying the residence even if the dates are the same. If you have qualified and received an exemption on a Washington residence previously, indicate when and where.

Part 5 – Income & Expenses

How disposable income is calculated

“Disposable income” has a specific definition for the purpose of this program. Per RCW 86.36.838(6), “disposable income” is adjusted gross income as defined in the federal internal revenue code, **plus** all of the following that were not included in, or were deducted from your adjusted gross income:

- Capital gains, other than a gain on the sale of a principal residence that is reinvested in a new principal residence.
- Amounts deducted for losses or depreciation.
- Pensions and annuities.
- Social Security and Railroad Retirement benefits.
- Military pay and benefits other than attendant-care and medical-aid payments.
- Veterans pay and benefits other than attendant-care, medical-aid payments, VA Disability benefits and DIC.
- Dividends received.
- Interest received on state and municipal bonds.

These incomes are included in “disposable income” even when it is not taxable for IRS purposes.

How combined disposable income is calculated

Per RCW 84.36.383(1) “combined disposable income” is your disposable income plus the disposable income of your spouse/domestic partner and any co-tenants, minus expenses for you and your spouse/domestic partner.

What are deductible expenses

Expenses paid by you or your spouse/domestic partner (not reimbursed or covered by insurance) for the following:

- Prescription drugs.
- Treatment or care of either person in the home or in a nursing home, boarding home, or adult family home.
- Health care insurance premiums for Medicare Parts A, B, C and D and Medicare Supplemental (Medigap) policies.
- Durable medical and mobility enhancing equipment and prosthetic devices.
- Medically prescribed oxygen.
- Long-term care insurance.
- Nebulizers.
- Ostomic items.

- Cost-sharing amounts (amounts applied toward your health plan’s out-of-pocket maximum).
- Medicines of mineral, animal and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a Washington licensed naturopath.
- Insulin for human use.
- Kidney dialysis devices.
- Disposable devices used to deliver drugs for human use.

Care or treatment in your home means medical treatment or care received in the home, including physical therapy. You can also deduct costs for necessities such as oxygen, special needs furniture, attendant-care, light housekeeping tasks, meals-on-wheels, life alert, and other services that are part of a necessary or appropriate in-home service.

Exemption program benefits

The taxable value of your home will be “frozen” as of January 1st in the year you first qualified for this program. Even though your assessed value may change, your taxable value will not increase above your frozen value, unless you have been off the program for more than one consecutive year. In addition, your combined disposable income determines the level of reduction (exemption) in your annual property taxes. The income threshold effective for taxes levied for collection in 2024-2026 is \$84,000.

Income thresholds and level of reduction

Income Threshold 1: Exempt from regular property taxes on \$60,000 or 60% of the valuation, whichever is greater, plus exemption from 100% of excess levies and Part 2 of state school levy.

Income Threshold 2: Exempt from regular property taxes on \$50,000 or 35% of the valuation, whichever is greater, not to exceed \$70,000, plus exemption from 100% of excess levies and Part 2 of the state school levy.

Income Threshold 3: Exempt from 100% of excess levies and Part 2 of the state school levy.

Special instructions for allowed adjustments to income

Please refer to your 1040, include Schedule 1 – Part II.

Part 6 – Certification/Signature (required)

Sign and date the application. You are signing under oath, acknowledging all information is true and accurate. You understand it is your responsibility to notify the county Assessor’s office if you have a change in income or ownership (or occupancy) status.

Documents to include

You must provide documentation to our office to support the information reported on the application. This includes paid invoices/statements for the allowed deductions.

- If you are divorced or legally separated, please include a copy of your divorce decree or legal separation.
- If your spouse or domestic partner has passed away, please provide a copy of their death certificate.

Proof of income

If you, your spouse/domestic partner, and any co-tenants are required to file a federal tax return, provide a complete copy of the return(s) and all supporting documents that are part of the federal tax return(s). *We do **NOT** need the Worksheets used.*



If you, your spouse/domestic partner, and any co-tenants do not file a federal tax return, provide documentation of all income received by you, your spouse/domestic partner, and any co-tenants. See list below.

Other documents

Include copies of standard federal forms and documents used by others to report income they paid out including, but not limited to, the following:

- W-2 – Wage & Tax Statement
- W-2G – Certain Gambling Winnings
- 1099-B – Proceeds from Broker & Barter Exchange
- 1099-DIV – Dividends & Distributions
- 1099-G – Unemployment Compensation, State & Local Income Tax Refunds, Agricultural Payments.

- 1099-INT – Interest Income.
- 1099-MISC – Contract Income, Rent & Royalty Payments, Prizes.
- 1099-R – Distributions from Pensions, Annuities, IRA’s, Insurance Contracts, Profit Sharing Plans.
- 1099-S – Proceeds from Real Estate Transactions
- RRB-1099 – Railroad Retirement Benefits
- SSA-1099 – Social Security Benefits

Other income sources

If you did not receive a W-2 or 1099 for income you received, then provide the following:

- A statement from the organization that issued the payments; and/or
- Copies of your monthly bank statements for **2023**, with a statement describing the type of income received (e.g., tips, cash earned from yard sales or odd jobs, rental income, groceries purchased for you in the return for a room in your house, etc.).

Proof of allowable expenses

Include copies of invoices, pharmacy statements, coverage statements, etc., for all expenses not reimbursed by insurance or a government program. Allowable expenses must be for you or your spouse/domestic partner. Please refer to page 4 of the application for a list of allowed expenses.

Proof of age or disability, ownership, and occupancy

Include copies of documentation showing you meet the age or disability, ownership, and occupancy requirements such as:

- A copy of your driver’s license, state issued photo ID, passport, or birth certificate.
- If your eligibility is based on a disability: a copy of your disability award letter from SSA or VA, or a [Proof of Disability statement](#) completed and signed by your physician (downloadable on our website). The effective date must be for last year (2023) or prior.
- If your property is in the name of a Trust, then complete the Declaration of Trust form,

and provide the portion of Trust documents as indicated.

- A copy of your Deed (if you have it readily available). This will be helpful for us if you purchased your property prior to 1991.
- Any other documents the King County Assessor requests.

To what address should I mail my application and/or documents?

Department of Assessments
ATTN: Senior Exemptions
KSC – AS – 0708
201 S. Jackson St., Room 708
Seattle, WA 98104



Please remember to write your **parcel number** and the **tax year (2024)** on your documents.

What happens after I submit my application?

Once we receive your application, we will send out a letter (for mailed in applications) or email (for web applications) confirming your submission. If you do not receive this confirmation within six (6) weeks of submitting your application, please reach out to us.

Once we begin reviewing your application and notice we are missing any information we will:

1. email you a letter requesting the missing information (to the email address that you used to apply online). You will be asked to upload the requested info OR you can mail a copy of the redacted documents to our office along with a copy of the additional info letter.

OR

2. mail you a letter (if you applied using a paper application). You will need to mail a copy of the redacted documents to our office along with a copy of the additional info letter we mailed.