If you are a senior citizen or disabled person whose primary residence is in Washington State and you are a widow or widower of a qualifying veteran, Department of Revenue may have a program to help you pay your property taxes. Your household income, age or disability, and your spouse's veteran status at the time of his/her death determine your eligibility for this program.

Property Tax Assistance for Widows and Widowers of Veterans is a grant program. It is not a loan and does not have to be repaid unless you move out of your home before December 15 of the year you receive the assistance. The program helps those who qualify remain in their homes in spite of rising property taxes.

The program provides payment of all, or a portion of, the excess levies and regular property taxes due on your property. “Excess levies” are taxes approved by voters at special or general elections. Examples of excess levies include operation and maintenance levies and school bond levies. Regular levies are generally imposed without needing voter approval.

This program works in conjunction with the Property Tax Exemption Program for Senior Citizens and Disabled Persons. If your annual disposable income is $35,000 or less, you should also enroll in the Exemption Program administered by your county assessor. This will provide you the maximum amount of assistance.

How do I apply for this program?
To apply, complete the Property Tax Assistance Claim Form for Widows and Widowers of Veterans (form # 63 0023) and send it with the required documentation to the Washington State Department of Revenue. The mailing address is on the claim form.

Where do I find a claim form or ask for help completing the form?
This form is available from several sources:
- The Department’s website dor.wa.gov. Click on Get a form or publication, then Forms by name, then select P from the alphabet and scroll down.
- Veterans’ Service Center at 1-800-562-2308. (The center will also help you complete the form and obtain the documents required to establish your eligibility.)
- Washington State Department of Revenue Grant Administrator at (360) 534-1409.
- Your local county assessor’s office.

When should I apply?
Apply for assistance 30 days before your taxes are due.
Example: If you want assistance for taxes due April 30, apply no later than March 31.
Eligibility Requirements

To be eligible you must qualify in each of four categories.

**Category One:**
**Age or Disability**
You must meet one of the following criteria:

- 62 years of age by December 31 of the year you apply.
- Disabled. A disabled person may be any age and must be disabled at the time of filing. The disability must prevent you from being gainfully employed, and the condition must either be expected to result in death or be expected to last for a period of at least 12 months. The disability need not be permanent. Annually, the Social Security Administration determines the amount a person may earn before being considered “gainfully employed”.

**Category Two:**
**Status**
You must not have re-married or entered into a registered domestic partnership. Assistance is available to widows/widowers of veterans who meet one of the following conditions:

- Died as a result of a service-connected disability.
- Was 100 percent disabled as determined by the U.S. Veterans Administration for 10 years prior to his/her death.
- Was a former prisoner of war and rated as 100 percent disabled for at least one year prior to death.
- Died in active duty or in active training status.

The Veterans’ Service Center at the Department of Veterans’ Affairs can help you obtain documents verifying your status as a widow or widower and your spouse’s qualification for the program. You can contact that office by calling 1-800-562-2308.

**Category Three:**
**Ownership and Residency**
Assistance is available for your primary residence and up to five acres of land. To qualify, you must:

- Own the residence in Washington State for which assistance is requested. A home owned by co-tenants may qualify. Only one of the co-tenants must meet the qualifications. A mobile home may qualify even if you do not own the land where the mobile home is located.
- You are NOT eligible for the program if you own your home through a:
  - Life estate
  - Lease for life
  - Revocable trust
  - Shared ownership in a cooperative housing unit

- Occupy the home for at least six months each year.

Your residence may qualify even if you are temporarily living in a hospital, nursing home, boarding home, or adult family home.

**Category Four:**
**Income**
Your annual combined disposable income may not exceed $40,000. If your combined disposable income is $35,000 or less, you should also apply for the Property Tax Exemption Program for Senior Citizens and Disabled Persons.

Combined disposable income includes your disposable income and that of any co-tenants. A co-tenant is a person living in your home who also has an ownership interest in your home.
How is disposable income calculated?

The disposable income you receive during the year before your application year determines your eligibility. You must use your 2013 income to qualify for this grant in 2014. If there was a change in your income prior to November 1 and the change is expected to last indefinitely, you may estimate annual income by multiplying your new average monthly income by 12.

Disposable income is defined in statute (RCW 84.36.383) and includes income from all sources, whether or not the income is taxable for federal income tax purposes. You must include nontaxable income such as disability and social security, and you may not deduct losses and depreciation or use losses to offset gains.

Legislation passed in 2008 allows the exclusion of veterans’ disability compensation and dependency and indemnity compensation paid by Department of Veterans’ Affairs.

You may deduct non-reimbursed amounts you pay for the following:

- Amounts you pay to live in a nursing home, boarding home, or adult family home.
- Insurance premiums for Medicare under Title XVIII of the Social Security Act.
- Amounts paid for prescription drugs.
- Amounts you pay for goods and services that allow you to receive in-home care. In-home care includes medical treatment, physical therapy, Meals on Wheels (or similar services), and household and personal care. Personal care includes assistance with preparing meals, getting dressed, eating, taking medications, or personal hygiene. Special furniture and equipment such as wheelchairs, hospitals beds, and oxygen also qualify.

How much assistance is available?

If you qualify, the amount of assistance available is calculated using your combined disposable income, the value of your residence, and regular and excess levy rates in your taxing jurisdiction.

This program supplements the Property Tax Exemption Program for Senior Citizens and Disabled Persons. It does not replace the Exemption Program. The amount of assistance you receive from the Property Tax Assistance Program for Widows or Widowers of Veterans will be the same whether you apply for the Exemption Program or not. To receive the maximum benefit for which you are eligible, you must apply for both programs.

If your application for the Property Tax Assistance Program for Widows or Widowers of Veterans is approved, your assistance will equal the regular and excess property taxes due on the difference between the amount of taxable value exempted under the Exemption Program and the first:

- $100,000 of your home’s assessed value if your disposable income is $30,000 or less.
- $75,000 of your home’s assessed value if your disposable income is $30,001 to $35,000.
- $50,000 of your home’s assessed value if your disposable income is $35,001 to $40,000.

Example: If the value of your residence is $200,000 and your combined disposable income is $28,000, under the Exemption Program you are eligible for an exemption on regular property taxes on $70,000 in value and 100 percent of taxes due on excess levies. Under the Property Tax Assistance Program for Widows or Widowers of Veterans, you are eligible for assistance in the amount equal to the taxes on an additional $30,000 in value. You will still owe all regular property taxes on the remaining $100,000 of assessed value. Whether or not you apply for the Exemption Program, under the Property Tax Assistance Program for Widows or Widowers of Veterans, you will still only receive assistance for the taxes on the additional $30,000 in value.
Will this assistance ever have to be repaid?
All or part of the assistance received may have to be repaid if you change your residence before December 15 in the year you receive assistance. The property for which the claim is made must be your permanent primary residence from the date the application is submitted through December 15 of that year.

If the property is no longer your permanent primary residence during that period, the amount of assistance for the remainder of the year must be repaid. A lien may be placed on the property in favor of the state of Washington until repayment is complete.

You must notify us in writing if your residence status changes during the year.

How will I know the amount of assistance I will receive?
The Department of Revenue will send a determination letter notifying you of the amount of assistance for which you are eligible.

What if my claim is denied?
You can appeal the decision to the Washington State Board of Tax Appeals (BTA). The BTA must receive your appeal within 30 days of the date the determination letter was mailed to you. Appeal forms are available from the Board of Tax Appeals at (360) 753-5446 or online at bta.state.wa.us.

How do I renew my assistance grant after the first year?
You must file an annual renewal application to continue receiving assistance. If you are approved to receive assistance for the current tax year, a renewal application will automatically be sent to you the following January. The renewal application must be completed and returned 30 days before your taxes are due.

Laws
Revised Code of Washington (RCW) Chapter 84.39 – Property Tax Exemptions – Widows or Widowers of Veterans. We will provide copies of specific laws upon request. Call our Telephone Information Center at 1-800-647-7706.

Need More Information?
- Contact the Veterans’ Service Center at 1-800-562-2308. The service center will help you complete the form.
- Download the claim form from our website at dor.wa.gov/Docs/forms/PropTx/FormsPrptyTxAsstClmWidows-WidowersOfVets.doc.
- Contact the Grant Administrator at (360) 534-1409.

Visit our website at http://dor.wa.gov

For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.