

This rule was adopted on July 31, 2008 and becomes effective August 31, 2008. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 03-09-002, filed 4/2/03, effective 5/3/03)

WAC 458-16A-130 Senior citizen ~~((and))~~, disabled person, and one hundred percent disabled veteran exemption--
Qualifications for exemption. (1) Introduction. This rule describes the qualifications a claimant must meet for the senior citizen ~~((or))~~, disabled person, and one hundred percent disabled veteran property tax exemption. In order to qualify for the exemption, the claimant:

(a) Must meet age or disability requirements;

(b) Must have a combined disposable income ~~((of thirty thousand dollars or less))~~ below the statutory limit amount provided in RCW 84.36.381; and

(c) Must own the property and occupy it as his or her principal residence.

(2) **Age, retirement, and disability requirements.** In order to qualify for the exemption:

(a) The senior citizen claiming the exemption must be age sixty-one or older on December 31st of the year in which the claim is filed. No proof is required concerning a senior citizen's employment status to claim the exemption.

(b) ~~The disabled person claiming the exemption must be at the time of filing retired from regular gainful employment ((because of his or her physical disability (i.e., unable to work because of a physical or mental impairment)). A disabled person is considered retired, although he or she was not working at a job, if he or she is unable to enter into regular gainful employment because of his or her physical disability and does not have a guardian or other person legally required to financially support and care for him or her; or))~~ and unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months (42 U.S.C. Sec. 423(d)(1)(A)).

(c) The veteran claiming the exemption must at the time of filing be a veteran of the armed forces of the United States with one hundred percent service-connected disability.

(d) The surviving spouse or domestic partner of a claimant, who applies to continue their spouse's or domestic partner's

exemption, must be age fifty-seven or older in the calendar year the claimant dies.

(3) **Income requirements.** In order to qualify for the exemption, the claimant's combined disposable income, as defined in RCW 84.36.383 and WAC 458-16A-120, must be below the statutory limit amount provided in RCW 84.36.381.

(4) **Principal residence requirements.** In order to qualify for the exemption, the claimant must own the property and occupy it as his or her principal residence. The claimant must occupy the principal residence at the time of filing for each year the exemption is claimed. See WAC 458-16A-100 (definitions of principal residence and residence), and WAC 458-16A-135 (supporting documents required to demonstrate the property is owned and occupied as a claimant's principal residence).