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SENIOR CITIZEN AND DISABLED PERSONS DECLARATION TO DEFER

Complete and file this application with the County Assessor at least 30 days prior to the date the taxes or assessments are due.

I This Deferral Is For The Year: _____ ○ Special Assessments ○ Real Property Taxes

Claimant: _____ Spouse's Name: _____

Co-tenant's Name: _____

Mailing Address: _____

County Parcel No.: _____

Property Address: _____

Parcel Size: _____

Do your local zoning regulations require more than a one acre minimum residential parcel size? ○ Yes ○ No

What is the minimum residential parcel size allowed? _____

Taxes may be deferred on a residential parcel not exceeding five acres, if required by local zoning regulations.

☐ I have attached the legal description for my residence and one (1) acre encompassing the residence.

☐ I have elected to allow you to file your lien on my entire parcel even though the deferral of taxes or assessment may not cover the entire parcel.

II Name and Address of Insurance Company Carrying Fire and Casualty Insurance on Property:

Policy No: _____

Amount of Coverage _____

Local Agent: _____

Agent's Phone No: _____

The State of Washington, Department of Revenue must be named as loss payee on your insurance policy. A copy of the policy must be provided to the Department of Revenue within sixty (60) days of filing the application. Mail copy to: Washington State Department of Revenue, Property Tax Division, PO Box 47471, Olympia WA 98504-7471.

DO NOT COMPLETE SHADED AREAS

Assessor's True and Fair Value as Shown on the Real Property Rolls:

Date Approved by Assessor: _____

Application No: _____

Land	$
Building	$
TOTAL	$

III Liens and Obligations: *(balance owing as of January 1)*

Mortgage(s) *(lien balance)*: ..... _____

Balance Owing on Special Assessments:..... _____

Other: .....

Deferred Special Assessments & Taxes *(include interest)* ..... $

TOTAL Liens and Obligations:	$
Equity:	$
80% of Equity:	$

IV Signatures of All Other Owners of Interest: Percentage of Interest:

_____ _____ %

_____ _____ %

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INSTRUCTIONS FOR COMPLETING SECTION V (INCOME) OF THIS FORM

All gross income, from whatever source, of the claimant, his or her spouse, and any co-tenant must be reported. Income should be reported for the assessment year. This includes income that does not have to be reported to the Internal Revenue Service (IRS). Co-tenant is a person who has ownership interest in the house **and** resides there.

1. Include all Social Security benefits before part B Medicare deduction. All pensions, including railroad retirement benefits, retirement bonds, IRA, and Keogh distributions and annuities must be reported as income.
2. Military pay and retirement other than attendant care and medical aid payments, veterans' benefits other than attendant care and medical aid payments must be reported.
3. All salaries, wages, tips and consulting fees or speaker fees must be reported.
4. Income received from trust, royalties, partnerships or estates must be reported.
5. Income received from unemployment benefits, public assistance, alimony or other annuities must be reported. An annuity is a payment of a fixed sum of money received at regular intervals. Some examples of annuities are the proceeds of life insurance contracts or disability payments. Do not include payments received on behalf of dependent children.
6. All interest and dividends received by you must be reported as income. This includes interest and dividends not taxable to the IRS.
7. You are not allowed to deduct depreciation as a business or farm expense or deduct a business or farm loss from other income. Determine your business or farm income without a deduction for depreciation. If, after eliminating depreciation, the business or farm shows a loss, enter zero on line 7.
8. Income received from rental properties or other investments must be included before a deduction for depreciation. If, after eliminating depreciation, the investment shows a loss, enter zero on line 8.
9. Capital gains must be reported as income **except** the portion of gain resulting from the sale of your principal residence that is reinvested in a replacement principal residence.
10. Any income not reported on the previous lines should be reported here.
11. You may deduct from your income, non-reimbursed nursing home costs incurred by you, your spouse, or co-tenant.
12. You may deduct from your income, the non-reimbursed cost paid for the care of you, your spouse or co-tenant for treatment or care received in your home. In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels that are part of a necessary or appropriate in-home service; special needs furniture or attendant care and light housekeeping tasks. Payments for in-home care must be reasonable and at a rate comparable to those paid for similar services in the same area. The person providing the care or treatment does not have to be specially licensed.
13. You may deduct the cost of non-reimbursed amounts paid for prescription drugs.

The Assessor may request verification of income and deduction amounts.

For tax assistance, visit http://dor.wa.gov or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

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V INCOME

1. 100% Social Security, state, or federal civil service and railroad retirement benefits .. _____
2. Military retirement and veterans benefits..... _____
3. Salaries, wages, tips and consulting fees..... _____
4. Trusts, royalties, partnerships, and estates..... _____
5. Public assistance, alimony, unemployment benefits or annuities ..... _____
6. Interest and dividends (including bonds) ..... _____
7. Business or farm income.... _____
8. Rental income ..... _____
9. Capital gains..... _____
10. All other income..... _____
11. Less non-reimbursed nursing home expenses ..... _____
12. Less non-reimbursed in-home care or treatment expenses ..... _____
13. Less non-reimbursed prescription drugs..... _____

TOTAL Combined Income For _____ (Year) _____ $0

VI I Do Attest and Affirm That: *(Check only boxes that apply)*

- ☐ I am a senior citizen. Birthdate:_____ (Must be at least 60 on or before December 31)
- ☐ I am a disabled person. Attach proof of disability.
- ☐ This is my principal residence. Date of occupancy: _____ (Temporary confinement to a nursing home or hospital will still qualify.)

My residence is:

(a) ☐ A single family dwelling
(b) ☐ A condominium
(c) ☐ One unit of a multi-unit dwelling
(d) ☐ The only residence on this parcel
(e) ☐ A mobile home

I own the land the mobile home is located on: ☐ Yes ☐ No

Name of mobile home park:_____ Space No:_____

VII For Special Assessment Deferral the Following Information Must Be Supplied:

	Assessment #1	Assessment #2
Jurisdiction to whom the special assessment is paid:.	_____	_____
Type of improvement of special assessment:.....	_____	_____
LID, ULID or Special Assessment No:.....	_____	_____
Date(s) Due:	_____	_____
Was the installment method selected for payment? ...	☐ Yes ☐ No ☐ Not Available	☐ Yes ☐ No ☐ Not Available

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VIII **Type of Ownership** *(check one):* ○ In Total (Fee) ○ Contract Purchase ○ Deed of Trust

If a deed of trust has been given to another party, give name: _____

Auditor's Recording No: _____

If the terms of the purchase contract, mortgage or deed of trust require the accumulation of reserves to pay real property taxes, the holder of the agreement must sign this application either before a Notary Public or before the assessor or his/her deputy.

The accumulation of reserves for payment of real property taxes is: ○ Required ○ Not Required

_____
Signature of Mortgagee, Contract Purchase Holder or Beneficiary

_____
Title

Subscribed and sworn to before me this _____ day

of _____ , (yr) _____

_____
Notary Public or Assessor or Deputy

in and for the State of _____

Residing at _____

IX I affirm I am aware that any deferred special assessments and/or real property taxes, plus interest, are a lien upon this property. This lien becomes due and payable upon occurrence of any of the following conditions:

1. Upon the sale or transfer of this property.
2. Upon the death of the claimant except when the surviving spouse, if qualified, elects to continue the deferment. Such spouse must file an original claim for deferral within ninety (90) days of the date of death.
3. Upon condemnation of this property by a public or private body exercising the power of eminent domain, except as otherwise provided in RCW 84.60.070.
4. At such time that the claimant ceases to reside permanently in this residence.
5. Upon the failure of the claimant to keep in force fire and casualty insurance in sufficient amount to protect the interest of this state, unless the deferred amount does not exceed the claimant's equity value in the land or lot only.

I swear under the penalties of perjury that all of the foregoing statements as marked are true.

_____
Signature of Claimant or Authorized Agent

_____ ( ) _____
Date Telephone or Message Phone No.

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