

# Property Tax Assistance Application for Widows/Widowers of Veterans



## Chapter 84.39 RCW

Complete this application in its entirety and file along with all supporting documents to Department of Revenue. For assistance call the department at 360-534-1400.

### Office use only

Claim number:

Claimant number:

Approve/deny date:

Deny reason:

Year:

Parcel or account number:

## 1 Applicant information

Applicant name:

Date of birth:

Co-tenant name:

Date of birth:

Other occupants:

Residence address:

City:

State:

Zip:

Mailing address (if different than residence address):

City:

State:

Zip:

Home phone:

Cell phone:

Email:

## 2 Age/disability

I am or will be 62 years of age or older by December 31 of the current tax year.

I am under 62 years of age and I am retired from regular gainful employment due to a disability.

Disability determination date:

## 3 Veteran and marital status

Date my veteran spouse died:

Died as a result of a service-connected disability.

Was rated as 100% disabled by the VA for 10 years prior to death.

Was a former POW and rated 100% disabled by the VA for at least one year prior to death.

Died on active duty or in active training status as a member of the U.S. uniformed services, reserves or national guard.

I have remarried or entered into a domestic partnership.

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## 4 Ownership and occupancy

Date property was purchased:

Date property initially occupied:

**I occupy the residence:**

More than 6 months in a calendar year

Less than 6 months in a calendar year

**This residence includes:**

Less than or equal to one acre of land.

More than one acre of land.

If more than one acre, list the zoning regulation for your parcel.

## 5 Property information

**Type of residence:**

Single-family home

Single unit of a multi-unit dwelling duplex/condo

Mobile home

If mobile home, provide a copy of the Department of Licensing Certificate of Title or Title Elimination document.

## 6 Combined disposable income (must be \$40,000 or less)

Total combined disposable income from the [Combined Disposable Income Worksheet](#): \$

## 7 Assistance payment information

I want my assistance funds sent to:

Me

My mortgage company (provide information below)

Mortgage company name:

Mortgage company address for payments:

City:

State:

Zip:

## 8 Certification

By signing this form, I confirm that I:

- Declare under penalty of perjury that the information in this application is true and complete.
- Must notify the department if I cease to reside permanently on this property between the date of filing and December 15 of the year for which assistance was received. The amount of assistance I received for the portion of the year I vacated the property must be repaid and that amount shall constitute a lien on the property in favor of the state.

Applicant signature:

Date:

Percent ownership:

Other owner signature:

Date:

Percent ownership:

## Instructions for completing the application

Complete Parts 1 through 8 in their entirety and include supporting documents to avoid delays in application processing. If you have questions, contact the department at 360-534-1400.

### Part 1

A co-tenant is someone who lives with you and has an ownership interest in your home. Other occupants are people who live with you who don't have ownership interest in your home.

### Part 2

The assistance program requires you to be 62 years of age or older or unable to pursue gainful employment due to a disability. Provide a copy of your driver's license or other state issued identification or proof of disability if applicable.

### Part 3

The assistance program requires the deceased veteran to meet a specific status as of their date of death; check the boxes that apply. Provide a copy of the veteran's DD-214 as well as documentation from the VA confirming the veteran's status as of the date of death.

Also indicate whether you, the surviving spouse/domestic partner, married or entered into a domestic partnership after the veteran's date of death.

### Part 4

Enter the date you purchased the residence and the date you began occupying the residence even if the dates are the same. A share ownership in cooperative housing, life estates, leases for life, and revocable trusts are not qualifying forms of ownership for this assistance program.

### Part 5

Details regarding your specific residence and parcel data can be obtained from your county assessor's office.

If your parcel is more than one acre, you are only allowed assistance on one acre.

### Part 6

Complete and attach the [Combined Disposable Income Worksheet](#) and enter the total here.

#### How combined disposable income is calculated

"Combined disposable income" is your disposable income plus the disposable income of your spouse/domestic partner and any co-tenants, minus deductible expenses (RCW 84.36.383(1)).

#### How disposable income is calculated

"Disposable income" has a specific definition for the purpose of this program. "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, 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 act 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.
- Dividend receipts.
- Interest received on state and municipal bonds.

These incomes are included in "disposable income" even when it is not taxable for IRS purposes (RCW 84.36.383(6)).

#### What are deductible expenses

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

- 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.
- Cost-sharing amounts (amounts applied towards your health plan's out of pocket maximum).
- Nebulizers.
- Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a Washington licensed naturopath.

- Ostomic items.
- Insulin for human use.
- Kidney dialysis devices.
- Disposable devices used to deliver drugs for human use.

For additional information, review the instructions for the [Combined Disposable Income Worksheet](#).

#### **Income thresholds**

The income threshold to qualify for this assistance program is \$40,000.

#### **Part 7**

Your assistance will be mailed in the form of a check. Choose if you want the check mailed directly to you or to your mortgage company (if applicable). If you choose mortgage company, provide your mortgage company's name, mailing address, and your mortgage account number.

#### **Part 8**

Sign and date the application. You are signing under oath acknowledging all information is true and accurate. You understand a pro-rated amount of the assistance you receive must be repaid if you cease to reside permanently on the property between the date of filing and December 15 of the assistance year.

If any other person has an ownership interest in the residence, they must also sign and date the application.

#### **Mail the completed form to:**

Department of Revenue  
Property Tax Division  
PO Box 47471  
Olympia WA 98504

#### **Documents to include**

Proof of your age (photo I.D. or birth certificate).

Proof of your disability if applicable.

Proof of ownership (a copy of the deed for your residence).

Proof of mobile/manufactured home ownership (if applicable).

Marriage certificate for you and the deceased veteran.

Power of attorney (if applicable).

Veteran's death certificate.

Veteran's honorable DD214 or equivalent.

Letter from VA certifying veteran's death meets the requirements in Part 3.

Completed [Combined Disposable Income Worksheet](#) and supporting documents.