

Senior Citizen and People with Disabilities Exemption from Real Property Taxes

Chapter 84.36 RCW

Complete this application in its entirety and file along with all supporting documents with your county assessor. For assistance, contact your [County Assessor's office](#).

County use only

Assessment year: Tax year: Tax code area:
 Approved (date): Exemption level: Parcel number:
 Denied (date/reason):

1 Applicant information

Applicant name: Date of birth:
 Spouse/domestic partner or co-tenant name: Date of birth:
 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 61 years of age or older by December 31 of the assessment year on which this exemption is based.

I am under 61 years of age and I am retired from regular gainful employment due to a disability.
Disability determination date:

I am a veteran with an 80% service-connected evaluation or compensated at 100% rate due to service-connected disability.

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.

3 Ownership and occupancy

Date property purchased: Date property initially occupied:

I occupy the residence (check one):

More than 6 months in a calendar year. Less than 6 months in a calendar year.

I have received an exemption before. Yes No

If yes, when: Address & county:

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I sold my former residence. Yes No

If yes, when: where:

4 Property description

Type of residence:

Single-family home Single unit of a multi-unit dwelling duplex/condo Housing co-op

Mobile home Year: Make: Model:

- If mobile home, has the certificate of title been eliminated? Yes No
- If mobile home, do you own the land where the mobile home is located? Yes No

Accessory Dwelling Unit (ADU) Declaration:

I do not have an ADU.

I want to include my ADU in the exemption.

- Describe the ADU:

DO NOT include my ADU in the exemption.

This property includes:

My principal residence and less than or equal to one acre of land.

My principal residence and more than one acre of land.

5 Combined disposable income

Year:

Total combined disposable income from the [Combined Disposable Income Worksheet](#): \$
(See instructions. Submit your completed worksheet with this application.)

6 Certification

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 county assessor 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 percent 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:

What to do next:

Send this form to your local county assessor.

Find your county assessors office here: dor.wa.gov/countycontacts

Instructions for completing the application

Complete Parts 1 through 6 in their entirety and include supporting documents to avoid delays in application processing. If you have questions, contact your county assessor's office.

Part 1

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

Part 2

Check the appropriate box. See the *Documents to Include* section in these instructions to determine what to send for proof of age or disability.

Part 3

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 the address and county where the previous exemption was granted.

Part 4

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

ADU Instructions:

Beginning with tax year 2025, the definition of residence was expanded to include one accessory dwelling unit (ADU). This change can result in a greater reduction of property taxes for the applicant because the value of the ADU is included in the reduced valuation for the program.

Important factors that can impact your exemption:

- Number of occupants residing in the residence (main home and included ADU)
- Renting any portion of your residence (main home or the ADU)

Part 5

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

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 or your spouse/domestic partner for:

How disposable income is calculated

"Disposable income" has a specific definition for the purpose of this program. Per RCW 84.36.383(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, 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 benefit.
- 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.

What are deductible expenses

Expenses paid by you or 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 toward 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.
- A copy of your deed.
- Any other documents your county assessor requests.

Proof of income

Attach a completed [Combined Disposable Income Worksheet](#) and supporting documents. For additional detail on what to include, see the instructions for the Combined Disposable Income Worksheet.

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Income thresholds

The income threshold to qualify for this exemption is the greater of the previous year's threshold or 70% of the county median household income. County specific thresholds can be found at dor.wa.gov/incomethresholds.

Part 6

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 if you have a change in circumstances.

Documents to include

You must provide documentation to your county assessor's office to support the information reported on the application.

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 or state issued photo id.
- A copy of your voter registration.
- A copy of your 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 submitted by your physician.
- A complete copy of the trust documents, if applicable.