



Washington state has a property tax assistance program for widows or widowers of qualified veterans.

## Overview

The assistance program supplements the Property Tax Exemption Program for Senior Citizens and People with Disabilities (exemption program). You will need to apply for the exemption program first; then the assistance program to receive the maximum property tax benefit. Read the [Property Tax Exemption for Senior Citizens and People with Disabilities](#) brochure to learn more about the exemption program.

## Qualifications

The assistance program qualifications are based on age or disability, status, ownership, occupancy, and income. Details for each qualification is listed below.

### Age or disability

In the year of assistance, you must meet at least one of the following conditions:

- At least 62 years of age.
- Unable to work because of a disability.

### Status

You must not have remarried. You must be a widow or widower of a veteran who:

- Died as a result of a service-connected disability.
- Was rated 100% disabled\* for at least 10 years prior to death.
- Was a former POW\* and rated 100% disabled\* 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.

\* As determined by the U.S. Veterans Administration

## Ownership

You must own your home by Dec. 31 of the year prior to the assistance year to qualify. Ownership in a cooperative housing association, a life estate (including lease for life), or a revocable trust does not qualify. An irrevocable trust may qualify. Assistance is limited to the residence and one acre of land. Certain zoning or land-use regulations may allow additional acreage.

## Occupancy

You must occupy your home for more than six months in the calendar year prior to the assistance year. You may continue to qualify even if you spend time in a hospital, nursing home, boarding home, adult family home, or home of a relative. However, a residence used as a vacation home is not eligible.

## Income

Your combined disposable income cannot exceed \$40,000 in the calendar year prior to the assistance year. Combined disposable income includes your disposable income plus the disposable income of any co-tenants. Co-tenants are people who live in the residence who also have ownership interest in the residence.

Combined disposable income does not include income of a person who:

- Lives in your home but does not have ownership interest (except for a spouse or domestic partner). However, you must include any money that person contributes to the household expenses.
- Does not live in the home but has ownership interest. If another person(s) has ownership interest, but does not live in the home, only your percentage of interest will qualify for the assistance.

## Calculating disposable income

Disposable income includes income from all sources, even if the income is not taxable for federal income tax purposes. Some of the most common sources of income include:

- Social Security and Railroad Retirement benefits.
- Military pay and benefits.
- Veterans benefits except attendant-care payments, medical-aid payments, veteran's disability compensation, and dependency and indemnity compensation.
- Pension receipts. Include distributions from retirement bonds and Keogh plans. Include only the taxable portion of Individual Retirement Accounts (IRA's).
- Business or rental income. You cannot deduct depreciation.
- Capital gains other than the gain from the sale of your residence that was reinvested in another residence within one year.
- Capital, business, or rental losses cannot be deducted or used to offset gains or other income.
- Annuity receipts.
- Interest and dividend receipts.

If you have questions about your sources of income, contact the Department of Revenue (department).

## Deductions from disposable income

After combining the disposable income of yourself and any co-tenants, deduct non-reimbursed amounts paid by you for:

- Living in a nursing home, assisted living facility, or adult family home.
- Prescription drugs.
- In-home care that is similar to the care you would receive in a nursing home.
  - ◊ In-home care includes:
    - Medical treatment.
    - Physical therapy.
    - Household care.
    - Personal care.
      - ◊ Personal care includes assistance with:
        - Preparing meals.
        - Getting dressed.
        - Eating.
        - Taking medications.
        - Personal hygiene.
- Premiums for Medicare Parts A, B, C, and D.
- Premiums for Medicare supplemental policies (Medigap).
- Durable medical and mobility enhancing equipment.
- Prosthetic devices.
- Medically prescribed oxygen.
- Long-term care insurance.
- Cost-sharing amounts (amounts applied to your health plans out of pocket maximum amount).
- Medicines of mineral, animal, and botanical origin if prescribed, administered, dispensed, or used in the treatment of an individual by a naturopath licensed in Washington.
- Ostomic items.
- Insulin for human use.
- Disposable devices used to deliver drugs for human use.

## Amount of assistance available

There are three levels of assistance depending on your final combined disposable income. Your assistance amount 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 if your combined disposable income is \$0 to \$30,000 (Level 1).
- \$75,000 if your combined disposable income is \$30,001 to \$35,000 (Level 2).
- \$50,000 if your combined disposable income is \$35,001 to \$40,000 (Level 3).

**Example 1:** If the value of your residence is \$200,000 and your combined disposable income is \$25,000, under the exemption program you are eligible for an exemption on regular property taxes on 60% of the value or \$120,000 and 100% of taxes due on excess levies. Under the assistance program, you are not eligible for assistance because the value exempted under the exemption program is more than \$100,000

**Example 2:** If the value of your residence is \$200,000 and your combined disposable income is \$31,000, under the exemption program in most counties you are eligible for an exemption on regular property taxes on \$70,000 in value and 100% of taxes due on excess levies. Under the assistance program, you are eligible for assistance in the amount equal to the taxes on an additional \$5,000 in value. You will still owe all regular property taxes on the remaining \$125,000 of assessed value. Whether or not you apply for the exemption program, under the assistance program you will still only receive assistance for the taxes on the additional \$5,000 in value.

## Applying for assistance

The Department of Revenue (department) administers the assistance program and is responsible for determining if you meet the qualifications. A completed [application](#) and [Combined Disposable Income Worksheet](#) along with supporting documents for each qualification are due by March 31. The department can accept late applications.

If the department approves your application for assistance, a check will be mailed to you. If the department denies your application for assistance, you will be notified in writing. You may appeal the department's decision to the state Board of Tax Appeals. The state Board of Tax Appeals must receive your appeal within 30 days of when the denial was mailed to you.

You must renew your assistance each year. The department will send you a renewal notification if you applied the previous year.

## Laws

Revised Code of Washington (RCW) Chapter 84.39- PROPERTY TAX EXEMPTION—WIDOWS OR WIDOWERS OF VETERANS

## Questions, more information, request an application

If you have questions regarding the assistance program, application form, or the application process, contact the department at 360-534-1400.

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