

Special Notice

*Intended audience: County assessors, local governments,
veterans' organizations, widows or widowers of veterans.*
June 6, 2024

Legislative changes to Property Tax Assistance Program for Widows or Widowers of Veterans

The 2024 Legislature passed two bills relating to the Property Tax Assistance Program for Widows or Widowers of Veterans. The effective date for these bills is June 6, 2024.

Substitute House Bill 2014 (SHB 2014)

[SHB 2014](#) amends the definition of veteran in [RCW 41.04.005](#) and the documentation filing requirements in [RCW 84.39.020](#) for applicants applying for the Property Tax Grant Assistance Program for Widows and Widowers of Veterans.

Definition of veteran

Prior to the passage of SHB 2014, the definition of veteran required honorable service. The definition of veteran was amended to include every person who meets qualifications specified in RCW 41.04.005 and has received a qualifying discharge as defined in [Chapter 73.04 RCW](#).

Documentation requirements

SHB 2014 requires that the deceased veteran's DD 214 report of separation, or its equivalent, show qualification as a veteran under RCW 41.04.005. If the deceased veteran had other than honorable characterization of service, one of the following is also required.

- Proof that the decedent was, at any point, eligible for or received Federal Department of Veterans Affairs monetary benefits.
- Proof that the decedent's survivor is eligible for or has received Federal Department of Veterans Affairs monetary benefits.

Senate Bill 6238 (SB 6238)

[SB 6238](#) makes the following updates to the Property Tax Assistance Program for Widows and Widowers of Veterans in [RCW 84.39.010](#):

- Increases the income thresholds to align with [RCW 84.36.383](#).
- Adjusts the assessed value used to calculate the grant amount.

Income thresholds

Prior to the passage of SB 6238, the combined disposable income limit for all claimants was \$40,000.

The income limits for claimants seeking property tax assistance beginning tax year 2025 and income year 2024 are based on the median county income where the property is located, and which are adjusted every three years beginning August 1, 2023 (RCW 84.36.385(8)).

Income threshold 1 means the greater of income threshold 1 for the previous year or 50% of median county income where the property is located.

Income threshold 2 means the greater of income threshold 2 for the previous year or 60% of median county income where the property is located.

Income threshold 3 means the greater of income threshold 3 for the previous year or 70% of median county income where the property is located.

Income thresholds for each county are available on the department's website.

[Senior citizens and people with disabilities exemption and deferred income thresholds | Washington Department of Revenue](#)

Assessed value

SB 6238 updates the assessed value used to calculate grant amounts:

- \$200,000 if your combined disposable income is equal to or less than **income threshold 1**.
- \$150,000 if your combined disposable income is equal to or less than **income threshold 2**, but greater than income threshold 1.
- \$100,000 if your combined disposable income is equal to or less than **income threshold 3**, but greater than income threshold 2.

Resources

Read: [Property tax assistance program for widows or widowers of veterans](#).

Read RCW's:

- [41.04.005](#)
- [73.04](#)
- [84.36.383](#)
- [84.36.385](#)
- [84.39.010](#)
- [84.39.020](#)

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Questions?

If you have questions or need additional information, please contact the Department of Revenue, Property Tax Division at 360-534-1400 or MyDeferral@dor.wa.gov.

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