

**SENIOR CITIZEN AND PEOPLE WITH DISABILITIES PROPERTY TAX
EXEMPTION APPLICATION
FOR TAXES DUE IN 2022**

ELIGIBILITY FOR REFUND FOR THE 2022 TAX YEAR EXPIRES 10-31-2025

Attached is a **2022 property tax** exemption application. Eligibility is **based on your 2021 income and your age and/or disability in 2021.**

If you believe you may qualify for refund for the three (3) prior years, please call our office for additional applications and instructions. Note: Laws governing the property tax reduction were revised for the 2020 tax year (Senate Bill 5160). For the 2020 tax year forward, the income limit increased to \$55,743.

If you apply for exemption in tax years prior to 2020, the income limit was \$40,000.

This exemption program reduces your property taxes. The amount of the reduction DOES NOT have to be paid back. Please complete the application with your 2021 income & your personal information. Instructions are attached to help complete the application.

If you are eligible for refund, the Treasurer's office adjusts the tax and refunds the over-payment. If there is a tax balance due, the Treasurer will issue a corrected tax statement.

Please return your application and all required documentation to:

**Snohomish County Assessor
Exemption Department
3000 Rockefeller Ave, M/S 510
Everett, WA 98201**

DOCUMENTATION REQUIRED

You must provide documentation for all income and/or expenses listed, or this application will be returned to you.

You must also provide a copy of your identification with your signature, such as your driver's license or passport signature page.

If you file a tax return, this documentation must include a full copy of your 2021 tax return, and all documents used to prepare your return, such as Social Security statements, retirement or pension statements, disability payments, W-2 forms and 1099 forms.

If you do not file a tax return, this documentation must include copies of your 2021 Social Security statement, retirement or pension statement, W-2 form and any 1099 forms.

You must also include documentation for any allowed 2021 out-of-pocket expenses you are deducting from your income.

If you have any questions, please contact the Snohomish County Assessor's Office at (425) 388-3433.

This claim is subject to Audit at any time per RCW 84.36.389

Please refer to the Instruction sheets for assistance in completing this application.

You may access tax information on our Internet home page at <http://www.snohomishcountywa.gov/assessor>.

If you have questions, please call the Assessor's Office at (425) 388-3433.

NEW INCOME LEVELS APPLY BEGINNING WITH THE 2020 TAX YEAR

STATUS	INCOME LEVEL	AMOUNT OF REDUCTION
A	\$0 TO \$38,591	Exempt from excess levies (ie: local school levies) and Part 2 of the state school levy imposed under RCW 84.52.065(2), plus a reduction of assessed value of 60% or \$60,000, whichever is greater.
B	\$38,592 TO \$47,167	Exempt from excess levies and Part 2 of the state school levy imposed under RCW 84.52.065(2), plus a reduction of assessed value of 35% or \$50,000, whichever is greater, not to exceed \$70,000.
C	\$47,168 TO \$55,743	Exempt from excess levies and Part 2 of the state school levy imposed under RCW 84.52.065(2).

Return your completed application and all required documentation to:

**SNOHOMISH COUNTY ASSESSOR'S OFFICE
EXEMPTION DEPARTMENT
3000 ROCKEFELLER AVE., M/S 510
EVERETT, WA 98201-4046**

2022 INSTRUCTIONS

This claim is being filed with the Snohomish County Assessor's office for taxes payable in **2022** under the requirements of RCW 84.36. If you believe you may qualify for a refund for the three (3) prior years, please call our office for additional applications and instructions. State law only allows refund for up to three (3) prior years from the date the tax was due.

If your application is incomplete, or if you have not included all required 2021 documentation, it will be returned to you for completion or additional documentation.

The numbers listed below correspond to the number on the application

1. Type of Residence: Mark the box that applies to you. If your residence is a mobile home, enter the year and the make or model of your mobile home.

2. Type of Ownership: Mark the box that applies to you. If you have a life estate or a lease for life, you must attach a copy of that portion of the deed, lease or trust that shows the life estate.

3. Property Size and Number of Residences: If your home is on a parcel of land that is more than one acre, or you have more than one residence on your property, we are required to split your property tax bill to allow the exemption on the qualifying residence and allowable land. Law allows tax reduction on your primary residence and up to five (5) acres of land, **dependent upon your zoning.**

4. Applicant Information:

a. If you are transferring your exemption from your former residence, within Washington State, you must provide the former address and/or tax account number for verification.

b. Enter the applicant's full name. Enter spouse/co-tenant/domestic partner's full name. (A state registered domestic partner has the same rights & responsibilities as those of a spouse. A co-tenant is a person who has ownership interest in the residence and lives with you in the residence.)

c. Enter the physical address of the residence.

d. Enter the claimant's mailing address if different than the physical address with a brief explanation of why the mailing address is different.

5. Parcel or Account Number: You can find your parcel or account number in the upper left corner of your most recent tax statement.

6. Certification of age and/or disability: Mark the boxes that apply to you. (If you are disabled and under 61 years of age, you **MUST** supply this office with either a copy of your Social Security award of disability letter, your Veterans Administration award of disability letter, or a current, physician signed, disability form noting the year the disability occurred and whether the disability is temporary or permanent.)

7. Occupancy declaration.

The applicant must sign the application and include a contact phone number and/or e-mail address. You may present your application in person and an Employee of the Assessor's Office will review and be witness to your signature. If someone other than the claimant is signing this document, please attach proof of authority, such as Power of Attorney.

If you are due a refund or a corrected tax statement, it will come from the Treasurer's Office once your application is processed. Please direct your refund questions or corrected tax statement questions to **Treasurer's office at 425-388-3366.**

See Reverse Side>>>

Senior Exemption Income Categories/Reductions

FOR TAX YEARS 2022 & FORWARD (BASED UPON 2021 INCOME YEAR)

STATUS	INCOME LEVEL	AMOUNT OF REDUCTION
A	\$0 TO \$38,591	Exempt from excess levies (ie: local school levies) and Part 2 of the state school levy imposed under RCW 84.52.065(2), plus a reduction of assessed value of 60% or \$60,000, whichever is greater.
B	\$38,592 TO \$47,167	Exempt from excess levies and Part 2 of the state school levy imposed under RCW 84.52.065(2), plus a reduction of assessed value of 35% or \$50,000, whichever is greater, not to exceed \$70,000.
C	\$47,168 TO \$55,743	Exempt from excess levies and Part 2 of the state school levy imposed under RCW 84.52.065(2).

For assistance, please call the Assessor's Office 425.388.3433

Please complete the attached Combined Disposable Income Worksheet

2021 Income and Expenses of Applicant/Spouse/Co-tenant/Domestic Partner:

Maximum allowed income \$55,743.

You must report income from all income sources – Taxable and Non-Taxable – even though some types of income will not be included in the final combined disposable income result. (Co-tenant income information must be provided if they reside with the claimant.)

DOCUMENTATION REQUIRED

Please provide the following documentation to verify INCOME:

Complete copy of your 2021 IRS tax return including all schedules and statements attached, Retirement income statements, Bond statements, Annuity disbursement statements, Social Security statements, monies contributed or paid to you by others residing with you, unemployment compensation, public assistance, disability payments from any source, alimony, VA benefits, investments, capital gains (you may **NOT** reduce the gains with any losses), trust or royalty disbursements, taxable IRA disbursements, partnership disbursements, business income (**before** depreciation) and rental income (**before** depreciation). Depreciation is not an allowed expense for purposes of this exemption.

NO LOSSES TO INCOME MAY BE USED TO OFFSET DISPOSABLE INCOME.

Note: VA disability benefits and L&I time-loss payments will not be used in the calculation of disposable income but will be considered with regards to the applicant's ability to meet household expenses should no other income or very minimal income be reported.

Please complete the attached Combined Disposable Income Worksheet

COMBINED DISPOSABLE INCOME WORKSHEET

Income Year

Name

I DID NOT file a Federal Income Tax Return but have included all income and allowed expense documentation.
 I DID file a Federal Income Tax Return and a full copy is included with my application. Also, my supporting documentation for the return, together with allowed expense documentation is included.

Disposable Income:

Gross Social Security Benefits or Railroad Retirement Benefits	\$
Pension & Annuity Income, INCLUDE L&I Pensions	\$
Interest/ Exempt Interest, Dividends and/or taxable IRA withdrawals	\$
Wages (W2)	\$
Capital Gains – includes all gains from Sched D or 1099's. Losses cannot offset gains.	\$
Business, Rental or Farming Income – No Losses Allowed	\$
Disability Income (i.e., SSI, 3 rd party sick pay.) (NOT VA disability Benefits, DIC or time loss payments)	\$
Any other income such as (gross unemployment, jury duty pay, gambling, etc.)	\$
Veterans Pay & Benefits	\$
Military Pay & Benefits	\$

Total Disposable Income: _____

Deductions (Instructions on Reverse):

1. Nursing home, assisted living or adult family home	\$
2. Home Health Care	\$
3. Prescription Drugs	\$
4. Medicare parts A, B, C, D insurance premiums	\$
5. Medicare supplemental/Medigap insurance premiums	\$
6. Durable medical and mobility enhancing equipment and prosthetic devices	\$
7. Medically prescribed Oxygen	\$
8. Long term care insurance	\$
9. Cost sharing amounts	\$
10. Nebulizers	\$
11. Medicines of mineral, animal and botanical origin prescribed, administered, dispensed by a naturopath licensed under Washington law	\$
12. Ostomic items	\$
13. Insulin for human use	\$
14. Kidney dialysis devices	\$
15. Disposable devices used to deliver drugs for human use	\$
16. Adjustments to income 1040/1040SR Schedule 1 Lines 11-17 and Lines 19-21	\$

Total Deductions - Add Lines 1 - 16 : \$ _____

Subtract Total Deductions from Total Disposable Income: \$ _____

Maximum Allowable Income \$55,743

Combined Disposable Income

See Reverse Side >>>

DEDUCTIONS

Line 1 – Enter nursing home, assisted living facility or adult family home expenses incurred. **Provide copies of invoices or equivalent documents for the amounts entered.**

Line 2 – Enter home health care expenses incurred. Home health care means the treatment or care received in the home that is similar to the type of care provided in the normal course of treatment or care in a nursing home. The providers of home health care do not have to be licensed for the cost to be deductible under this provision. Qualifying expenses may be: physical therapy received in the home, medical treatments or care received in the home, attendant care, light housekeeping tasks, meals-on-wheels or life alert. **Provide copied of invoices or equivalent documents for the amounts entered.**

Line 3 – Enter the amounts paid for prescription drugs. **Provide a summary from your pharmacies or equivalent documents for the amounts entered.**

Line 4 – Enter the amounts paid for Medicare Parts A, B, C, or D insurance premiums. **Provide copies of SSA-1099, invoice or equivalent documents for the amounts entered.**

Line 5 - Enter the amounts paid for approved Medicare supplemental insurance premiums. **Provide copies of statements identifying insurance company, plan number and premiums paid.**

Line 6 – Enter amounts paid for durable medical equipment, mobility enhancing equipment, and prosthetic devices. Deductible amounts include for purchase, rental, repair, cleaning, replacement parts, etc. **Review WAC 458-20-18801 tables 1, 3 and 5 for qualifying items. Provide receipts or invoices for amounts entered.**

Line 7 – Enter amounts paid for medically prescribed oxygen, including but not limited to, oxygen concentrator systems, oxygen enricher systems, liquid oxygen systems, and gaseous, bottled oxygen systems prescribed. **Provide receipts or invoices for amounts entered.**

Line 8 – Enter amounts paid for long term care insurance premiums. **Provide invoices or equivalent documents for amounts entered.**

Line 9 – Enter amounts paid for cost sharing. Cost sharing amounts included deductibles, co-insurance, co-payments for enrollees in health care plan; the amounts covered toward the plans out of pocket maximum. **Provide a coverage summary that identified the amount of out-of-pocket maximum incurred.**

Line 10 – Enter amounts paid for nebulizers; a device, not a building fixture, that converts a liquid medication into a mist so that it can be inhaled. **Provide receipts or invoices for amounts entered.**

Line 11 – Enter amounts paid for medicines of mineral, animal, and botanical origin prescribed, administered, dispensed by a naturopath licensed under Washington law. **Provide the receipts or invoices for amounts entered, a copy of the treatment plan, and the name of the naturopath and their Washington license number.**

Line 12 – Enter the amounts paid for ostomic items; disposable medical supplies used by colostomy, ileostomy and urostomy patients, and include bags, belts to hold up bags, tapes, tubes, adhesives, deodorants, soaps jellied, creams, germicides, and other like supplies. **Does not include undergarments, pads, and shields to protect undergarments, sponges, or rubber sheets. Provide receipts or invoices identifying items and amounts paid.**

Line 13 – Enter amounts paid for insulin for human use. **Provide receipts or invoices identifying items and amounts paid.**

Line 14 – Enter amounts paid for kidney dialysis devices. **Provide receipts or invoices identifying items and amounts paid.**

Line 15 – Enter amounts paid for disposal devices used to deliver drugs such as syringes, tubing, or catheters. **Does not include a stand or device that holds the tubing or catheter. Provide receipts or invoices identifying items and amounts paid.**

Line 16 – Review federal form Schedule 1 (Form 1040) and federal form Schedule 1 instructions for valid adjustments to income. If any adjustments are applicable, enter the amounts. **Provide supporting documents for all amounts entered.**