SENIOR CITIZEN/DISABLED PERSONS PROPERTY TAX EXEMPTION APPLICATION FOR TAXES DUE IN 2019

ELIGIBILITY FOR REFUND FOR THE 2019 TAX YEAR EXPIRES 10-31-2022

Attached is a **2019 property tax** exemption application. Eligibility is **based on your 2018 income.**

If you believe you may qualify for refund for the three (3) prior years, please call our office for additional applications and instructions.

This exemption program reduces your property taxes. The amount of the reduction DOES NOT have to be paid back. Please <u>complete the BLUE COLORED application</u> with your 2018 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.

Note: Laws governing the property tax reduction were revised for the 2016 tax year (Senate Bill 5186). For the 2016 tax year forward, the income limit increased to \$40,000. If you apply for exemption in tax years prior to 2016, the income limit was \$35,000.

DOCUMENTATION REQUIRED

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

If you file a tax return, this documentation <u>must</u> include a full copy of your 2018 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.

<u>If you do not file a tax return</u>, this documentation <u>must</u> include copies of your 2018 Social Security statement, retirement or pension statement, W-2 form and any 1099 forms.

You <u>must</u> also include documentation for any allowed 2018 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.

2019 INSTRUCTIONS

This claim is being filed with the Snohomish County Assessor's office for taxes payable in <u>2019</u> 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. **Please be aware** the laws governing the property tax reduction are revised for the 2016 tax year (Senate Bill 5186). For the 2016 tax year forward, the prior year income limit was increased.

If your application is incomplete, or if you have not included all required 2018 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 claimant'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. 2018 Income and Expenses of Claimant/Spouse/Co-tenant/Domestic Partner:

DOCUMENTATION REQUIRED. Maximum allowed \$40,000. You must report 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.)

Please provide the following documentation to verify **INCOME**:

Complete copy of your 2018 IRS tax return including all schedules and statements attached, Retirement income statements, Bond statements, Annuity disbursal 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 nor L&I time-loss payments will not be used in the calculation of disposable income, but will be considered with regards to the claimant's ability to meet household expenses should no other income or very minimal income be reported.

PLEASE CONTINUE ON REVERSE

Instructions continued

Please provide the following documentation to verify **EXPENSES**:

- 1. Social Security Benefit statements or Insurance Provider statements for Medicare Premiums. Please note that supplemental insurance premiums are not an allowed expense. Premiums for Medicare Advantage programs are an allowed expense.
- 2. Invoices, bills, statements or receipts from Nursing Homes, Boarding Homes, Adult Family Homes.
- 3. The lower section of the front page of your IRS 1040 will have adjustments to your income, such as self-employment tax or insurance or qualified IRA contributions. This includes lines 23-35, except for line 30 on form 1040, or lines 16-19 on from 1040A. This is NOT your adjusted gross income total.
- 4. Receipts for non-reimbursed in-home care. Items may include oxygen, Meals on Wheels, special needs furniture, attendant care for health and hygiene or medical care received in the home. In-home care providers are not required to have specialty licenses.
- 5. Documentation from your pharmacist or your prescription drug supplemental insurance provider for your portion of your prescription drug expense.
- 7. Certification of age and/or disability: Mark the boxes that apply to you. (If you are disabled and <u>under</u> 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.
- 8. Fill in the applicant's birth date, the spouse or domestic partner's birth date, the year you purchased your property and the year you first occupied your property.
- 9. Check the appropriate box as it applies to you.

The claimant must sign the application and include a contact phone number and/or e-mail address. The claimant's signature must be witnessed. (You must have two people witness your signature. If you have no one to witness your signature, you may present your application in person and an Employee of the Assessor's Office will 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**.

Senior Exemption Income Categories/Reductions

FOR TAX YEARS 2016 & FORWARD

(BASED UPON 2015 INCOME YEAR, or income from the year prior to this current application)

STATUS	INCOME LEVEL	AMOUNT OF REDUCTION
A	\$0 TO \$30,000	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.
В	\$30,001 TO \$35,000	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.
С	\$35,001 TO \$40,000	Exempt from excess levies and Part 2 of the state school levy imposed under RCW 84.52.065(2).

SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION FROM REAL PROPERTY TAXES

Use 2018 Income to Determine Eligibility for Reduction on Taxes Payable in 2019

1. Type of Residence (Check one)):	@100000	County Use C	Only	
Single Family Dwelling	Cooperative Housing	2	018 Assessment for	2019 Taxes	
Mobile Home YearN					
One unit of a Multi-Unit Dwe	· · · · · · · · · · · · · · · · ·	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAME	lered		
2. Type of Ownership (Check one	CC 1 - T.	as Tax Yea			
AND occupy the residence curren	itly (2019) AND as of 12/3	31/18, to 33 10 11e	astax rea		
qualify for the tax reduction.		Change	to		
Owner (In total, or by Mortg		se)			
Lease for Life (must be created	-	Total AC	Zoning_		
 Life Estate (must be created Is this property over one acre o 	No Note:				
Is this property over one acre of ls this residence a duplex, or is t	The Part of the Control of the Contr				
on the property?		No	Initial		
4. Applicant Information-All Lines					
Are you currently receiving, or have residence, in Washington State? (A D No Yes – Most recent ye	ve you received, this type	s a new application to County	be filed.)		
Thor Address					
Claimant's Full Name:					
First	Mi	ddle	Last		
Spouse/Co-Tenant/:			. 2		
Domestic Partner Full Name First	N	iddle	Last		
Physical Address:					
Address		City		Zip	
				8.	
Mailing Address (if different than o	above):				
5. Parcel or Account Number:					
	entation Required For A				
6. All 2018 Gross Annual Income of	ind/or Deductions of Clo	<u>imant, Spouse, Co</u>	<u>-tenant or Domestic</u>	: Partner:	
INCOME		11100145 6115 70741	(1-1-1-1-1-1)		
A. Gross Social Security Benefits	\$	INCOME SUB-TOTAL	(total of A-H) \$_		
B. Pension, Annuities and/or		DEDUCTIONS			
Retirement bonds, including L&I	\$	(NON-REIMBURSED)		43	
pensions		1 Admilliona Daniel			
C. Interest, Exempt Interest, Dividends and/or taxable	<u></u>	 Medicare Premiumos A, B, C or D ar 	1 4—		
IRA withdrawals	\$	Advantage Premiu			
		2. Nursing Home, B			
D. Wages	\$	or Adult Family Hon			
E. Capital Gains – Includes all		3. Adjustments to in		_	
gains from Schedule D or 1099's.		tax return (exclude	penalties for		
Losses cannot offset gains.	\$	early withdrawals.) 1040 – Lines 23-35	\$_		
		1040 – Lines 23-33 1040A – Lines 16-19			
F. Net Rental and/or Business		1040/1 20103 10 17			
Income – Exclude Depreciation	\$	4. In-Home Care Ex	penses s		
Expense – No Losses allowed			Y-		
G. Disability Income (i.e. SSI, 3 rd		E Description David			
party sick pay. (NOT VA disability Benefits, DIC or time-loss payments)	\$	5. Prescription Drug	stxpenses \$_		
H. Any other income (such as gross					
unemployment, jury duty pay, etc)	\$	DEDUCTIONS SUB-TO	OTAL S		
2018 DISPOSABLE INCOME					
(Income Less Deductions) Maximum Allowed Income \$40,000 \$					
Snoh-64-0002 (01/19) PL	EASE CONTINUE C	ON REVERSE			

check appropriate box(es):	are illing), apply for e	monipulation and property and commy mile	
I will be 61 years of age or old	lor on or boforo Dee	mbar 21 2019	
<u> </u>			tach a current
· _ ·		able to work because of my disability. At	iach a current
<u></u> .	•	ach a copy of your SS award letter .	
		ability. Attach a copy of your VA award	
· · · · · · · · · · · · · · · · · · ·		ouse/domestic partner of a person who	
this exemption and I was at least	57 years old in the ye	ear my spouse/domestic partner passed	away.
8. Claimant's Birth Date:	<u> </u>	Spouse/Domestic Ptnr Birth Date:	
()		Year Properly Occupied:	
Year Property Purchased:		real Property Occupied:	<u> </u>
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This claim is subject to Audit at any time per RCW 84.36.389

Please refer to the Instruction sheet 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.

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

NEW INCOME LEVELS APPLY BEGINNING WITH THE 2016 TAX YEAR

STATUS	INCOME LEVEL	AMOUNT OF REDUCTION
A	\$0 TO \$30,000	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.
В	\$30,001 TO \$35,000	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.
С	\$35,001 TO \$40,000	Exempt from excess levies and Part 2 of the state school levy imposed under RCW 84.52.065(2).