

**SENIOR CITIZEN/DISABLED PERSONS PROPERTY TAX EXEMPTION**  
**APPLICATION**  
**FOR TAXES DUE IN 2020**

**ELIGIBILITY FOR REFUND FOR THE 2020 TAX YEAR EXPIRES 10-31-2023**

Attached is a **2020 property tax** exemption application. Eligibility is **based on your 2019 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 **complete the GRAY COLORED application** with your 2019 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 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.

**DOCUMENTATION REQUIRED**

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

**If you file a tax return, this documentation must include a full copy of your 2019 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 2019 Social Security statement, retirement or pension statement, W-2 form and any 1099 forms.**

**You must also include documentation for any allowed 2019 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.

## 2020 INSTRUCTIONS

This claim is being filed with the Snohomish County Assessor's office for taxes payable in **2020** 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 2020 tax year (Senate Bill 5160). For the 2020 tax year forward, the prior year income limit was increased, and you are now required to have occupied your home for 9 months in 2019, and continue to occupy for 9 months per year to retain the exemption.

**If your application is incomplete, or if you have not included all required 2019 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. 2019 Income and Expenses of Claimant/Spouse/Co-tenant/Domestic Partner:**

**DOCUMENTATION REQUIRED. Maximum allowed \$55,743. 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 2019 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 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 Schedule 1 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. **This line 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 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.

**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 2020 & FORWARD (BASED UPON 2019 INCOME YEAR)

STATUS	INCOME LEVEL	AMOUNT OF REDUCTION
<b>A</b>	<b>\$0 TO \$38,591</b>	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>B</b>	<b>\$38,592 TO \$47,167</b>	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.
<b>C</b>	<b>\$47,168 TO \$55,743</b>	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**

# SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION FROM REAL PROPERTY TAXES

Use **2019** Income to Determine Eligibility for Reduction on Taxes Payable in **2020**

<b>1. Type of Residence</b> (Check one): <input type="checkbox"/> Single Family Dwelling <input type="checkbox"/> Cooperative Housing <input type="checkbox"/> Mobile Home Year _____ Make/Model _____ <input type="checkbox"/> One unit of a Multi-Unit Dwelling (i.e. condo)	<b>County Use Only</b> 2019 Assessment for 2020 Taxes Date Entered _____ SS to Treas _____ Tax Year _____ Change _____ to _____ Total AC _____ Zoning _____ Note: _____ Initial _____
<b>2. Type of Ownership</b> (Check one): <b>PLEASE NOTE:</b> You must own <b>AND</b> occupy the residence currently (2020) <b>AND</b> as of 03/31/19, to qualify for the tax reduction. <input type="checkbox"/> Owner (In total, or by Mortgage or Contract Purchase) <input type="checkbox"/> Lease for Life (must be created by deed) <input type="checkbox"/> Life Estate (must be created by deed)	
<b>3.</b> Is this property over one acre of land? <input type="checkbox"/> Yes <input type="checkbox"/> No Is this residence a duplex, or is there more than one residence on the property? <input type="checkbox"/> Yes <input type="checkbox"/> No	

**4. Applicant Information-All Lines MUST Be Completed**

Are you currently receiving, or have you received, this type of Property Tax Exemption on this, or any other residence, in Washington State? (A change of residence requires a new application to be filed.)

No  
 Yes – Most recent year received \_\_\_\_\_ County \_\_\_\_\_  
 Prior Address \_\_\_\_\_

Claimant's Full Name: \_\_\_\_\_  
First Middle Last

Spouse/Co-Tenant/: \_\_\_\_\_  
 Domestic Partner Full Name First Middle Last

Physical Address: \_\_\_\_\_  
Address City Zip

Mailing Address (if different than above): \_\_\_\_\_

**5. Parcel or Account Number:** \_\_\_\_\_

**Documentation Required For All Income and/or Deductions**

**6. All 2019 Gross Annual Income and/or Deductions of Claimant, Spouse, Co-tenant or Domestic Partner:**

INCOME		DEDUCTIONS (NON-REIMBURSED)	
<b>A.</b> Gross Social Security Benefits	\$ _____	<b>INCOME SUB-TOTAL (total of A-H)</b>	\$ _____
<b>B.</b> Pension, Annuities and/or Retirement bonds, including L&I pensions	\$ _____	<b>1.</b> Medicare Premiums - Parts A, B, C or D and Medicare Advantage Premiums	\$ _____
<b>C.</b> Interest, Exempt Interest, Dividends and/or <b>taxable</b> IRA withdrawals	\$ _____	<b>2.</b> Nursing Home, Boarding Home or Adult Family Home Costs	\$ _____
<b>D.</b> Wages	\$ _____	<b>3.</b> Adjustments to income on tax return ( <b>exclude penalties for early withdrawals.</b> ) 1040 Schedule 1- Lines 23-35	\$ _____
<b>E.</b> Capital Gains – <b>Includes all gains from Schedule D or 1099's. Losses cannot offset gains.</b>	\$ _____	<b>4.</b> In-Home Care Expenses	\$ _____
<b>F.</b> Net Rental and/or Business Income – <b>Exclude Depreciation Expense – No Losses allowed</b>	\$ _____	<b>5.</b> Prescription Drug Expenses	\$ _____
<b>G.</b> Disability Income (i.e. SSI, 3 <sup>rd</sup> party sick pay. (NOT VA disability Benefits, DIC or time-loss payments)	\$ _____	<b>DEDUCTIONS SUB-TOTAL</b>	\$ _____
<b>H.</b> Any other income (such as gross unemployment, jury duty pay, etc)	\$ _____		

**2019 DISPOSABLE INCOME**

(Income Less Deductions) Maximum Allowed Income \$55,743 \$ \_\_\_\_\_

**7. I, or each of us (if joint owners are filing), apply for exemption on this property and certify the following (please check appropriate box(es):**

- I will be 61 years of age or older on or before **December 31, 2019**
- I am **under 61** years of age, **and disabled and** unable to work because of my disability. Attach a current physician's statement attesting to your disability or attach a copy of your **SS award letter**.
- I am a veteran with a 80% or higher service-connected disability. Attach a copy of your **VA award letter**.
- I am **under 61** years of age and I am a surviving spouse/domestic partner of a person who was approved for this exemption **and I was at least 57 years old in the year my spouse/domestic partner passed away**.

**8. Claimant's Birth Date:** \_\_\_\_\_ **Spouse/Domestic Ptnr Birth Date:** \_\_\_\_\_  
**Date Property Purchased:** \_\_\_\_\_ **Date Property Occupied:** \_\_\_\_\_

**9. \_\_\_ 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, all supporting documentation for the return, together with allowed expense documentation is included.**

**\_\_\_ I swear I/we occupy our residence more than 9 months per calendar year.**

**Exemptions granted result in a tax shift to other taxpayers within your taxing district.**

**Any exemption granted through erroneous information shall be subject to the correct tax being assessed for the last five years, plus a 100 percent penalty.**

**I, the claimant, swear under the penalties of perjury that all of the foregoing statements are true.**

(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.)

\_\_\_\_\_  
 Witness Date Signature of Claimant Date

\_\_\_\_\_  
 Witness Date Power of Attorney (if applicable) Date

\_\_\_\_\_  
 Assessor or Deputy Date

**Phone Number of Claimant ( )** \_\_\_\_\_

**E-Mail:** \_\_\_\_\_

**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 2020 TAX YEAR (2019 income year)**

<b>STATUS</b>	<b>INCOME LEVEL</b>	<b>AMOUNT OF REDUCTION</b>
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<b>B</b>	<b>\$38,592 TO \$47,167</b>	<b>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.</b>
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