

Snohomish County  Washington	Assessor's Office 425-388-3433	Linda Hjelle Assessor Laura Washabaugh Chief Deputy Assessor
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January 2020

RE: Senior Citizen/Disabled Persons Property Tax Exemption Program

Greetings

The Senior Citizen/Disabled Persons Property Tax Exemption Program helps to reduce your property tax liability. The qualifying criteria for the program is based upon your age and/or disability, residency and income.

In 2019, the Governor signed a bill (ESSB 5160) into law that changed the income thresholds and residency requirements for this program. The new levels of income thresholds are:

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).

Previous levels were:

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.
B	\$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.
C	\$35,001 TO \$40,000	Exempt from excess levies and Part 2 of the state school levy imposed under RCW 84.52.065(2).

The new change in the income thresholds is not retroactive.

If you were already in the program at level B or C, your 2020 level of exemption has automatically been upgraded to level A or level B for the 2020 tax year based on your previously declared income.

Applicants at Level B in 2019 – All 2019 Level B applicants were automatically upgraded to Level A for 2020.

Applicants at Level C in 2019 - If previously submitted income information fell between \$0 - \$38,591, your level of exemption has been upgraded to Level A for 2020.

If previously submitted income information fell between \$38,592 - \$40,000, your level of exemption has been upgraded to Level B for 2020.

ESSB 5160 also changed residency requirements. In the past, in order to retain the exemption, you had to occupy your home for more than six months per calendar year. The new residency requirement to retain the exemption now states you must occupy your home for more than **NINE** months each calendar year (January – December).

If you are already participating in the program, you do not need to do anything else unless you believe you no longer qualify for the program. For example:

Your 2019 income was greater than \$55,743

You do not occupy your primary residence in Snohomish County more than nine months of the calendar year

You are no longer disabled

If this is the case, please contact our Exemption Department at 425-388-3540 to request to withdraw from the Exemption program.

Senior Citizen/Disabled Persons Deferral Program

The new 2020 income threshold for the Senior Citizen/Disabled Persons Deferral Program has also been increased from \$45,000 to \$64,318. There are not different levels of deferral program as in the exemption program. By participating in the deferral program, you are requesting the State of Washington to pay your taxes.

This program is like a loan. If approved, the State of Washington will pay your taxes. They will then file a lien on your property until the loan is repaid. The current interest rate on the loan is 5%.

Please visit our web site at <https://www.snohomishcountywa.gov/5167/Assessor> for informational brochures for these programs.

Respectfully,

Snohomish County Assessor's Office
Exemption Division
425-388-3540