

Renewal Application Deferral for Senior Citizens and People with Disabilities

RCW 84.38

Use this application only if you have applied for a Deferral for Senior Citizens and People with Disabilities in a previous year. File this completed application along with all supporting documents at your county assessor's office. For assistance, contact your county assessor at dor.wa.gov/countycontacts

County use only

Deferral number: Processed by:
Approve/deny date: Deny reason:

This deferral application is for (check all that apply):

Real property taxes due in the year(s): Parcel or account number:
 Special assessment annual due date:
Jurisdiction: LID, ULID number:
Was the installment method selected? Yes No Not Available

1 Applicant information

Applicant name: Date of birth:
Spouse/domestic partner or co-tenant name: Date of birth:
Other occupants:
Residence address:
City: State: Zip:
Mailing address (if different than residence address):
City: State: Zip:
Home phone: Cell phone: Email:

2 Age/disability

I am or will be 60 years of age or older by December 31 of the current tax year.
 I am under 60 years of age and initially qualified for this deferral due to a disability.
 My disability status remains the same.
 My disability status has changed. Date of change:
Reason for change:
 I am the surviving spouse/domestic partner/heir/devisee of a person who was previously receiving this exemption and I was at least 57 years of age in the year they passed away.
Their date of death: Did they have a Last Will or Testament? Yes No

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

3 Renewal verification

Homeowners insurance: Yes No

If yes, provide a copy of your most recent fire and casualty insurance policy and/or statement. See the instructions for more information regarding homeowners insurance.

Change in ownership: Yes No

This includes transfer to a trust or adding others to the deed. If yes, provide a copy of the transfer document and/or trust.

I occupy the residence: More than 6 months in a calendar year. Less than 6 months in a calendar year.

If less than 6 months: Were you in a hospital, nursing home, boarding home, adult family home, or home of a relative for the purpose of long-term care? Yes No

Liens and obligations (include balance as of January 1)

Reverse Mortgage	<input type="checkbox"/> Yes	<input type="checkbox"/> No \$	<input type="text"/>
1st Mortgage	<input type="checkbox"/> Yes	<input type="checkbox"/> No \$	<input type="text"/>
2nd Mortgage	<input type="checkbox"/> Yes	<input type="checkbox"/> No \$	<input type="text"/>
Special assessments	<input type="checkbox"/> Yes	<input type="checkbox"/> No \$	<input type="text"/>
Other liens, HELOC, etc.	<input type="checkbox"/> Yes	<input type="checkbox"/> No \$	<input type="text"/>

4 Combined disposable income

Year:

Total combined disposable income from the [Combined Disposable Income Worksheet](#): \$

(See instructions. Submit your completed worksheet with this application.)

5 Certification

Section A

By signing this form, I confirm that I:

- Understand that any deferred real property taxes and/or special assessments, with 5% annual interest, are a lien upon this property and the lien becomes due when:
 - I transfer ownership of my property to someone else.
 - I no longer permanently reside at the residence.
 - My property is condemned.
 - I no longer maintain a fire and casualty insurance policy naming the Washington State Department of Revenue as a loss payee in an amount that is sufficient to protect the interest of the state, and the deferred amount exceeds 100% of my equity in only the land value.
 - I die. Unless my surviving spouse, domestic partner, heir, or devisee is at least 57 years old, meets the qualifications for the deferral, and files an application with the county assessor within 90 days of your death.
- Understand that future deferrals are not automatic and I must renew my application to defer property taxes in a future year.
- Declare under penalty of perjury that the information in this application is true and complete.

Applicant signature: Date: Percent ownership:

Spouse/domestic partner signature: Date: Percent ownership:

Other owner signature: Date: Percent ownership:

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Section B (May need to be completed. See instructions for more information.)

Co-signature of lender if the contract between you and your lender requires the lender to collect funds to pay real property taxes. Must be signed before a notary public, the assessor, or deputy assessor where the residence is located.

County auditor recording number for lender contract: _____

Name of lender: _____

Name and title of lender representative: _____

Signature of lender representative: _____ Date: _____

Notary form

State of Washington

County of _____

This record was acknowledged before me on _____ [Date] by

_____ [Name of lender representative] as _____ [title of lender representative] of _____ [Lender].

(Signature of Notary)

(Seal or stamp)

(Title of Office)

My commission expires: _____

Instructions for completing the application

Complete Parts 1 through 5 in their entirety and include supporting documents to avoid delays in application processing. If you have questions, contact your county assessor's office at dor.wa.gov/countycontacts.

Part 1

A co-tenant is someone who lives with you and has an ownership interest in your home. Other occupants are people who live with you who don't have ownership interest in your home.

Part 2

Check the appropriate box. See the **Documents to Include** section in these instructions to determine what to send for proof of age or disability. If you are the surviving spouse/domestic partner, heir, or devisee of a person who previously received the deferral, provide a copy of their death certificate as well as a copy of their Last Will and Testament if they had one. If they died without a Last Will and Testament, provide a statement explaining why you as the surviving spouse/domestic partner, heir, devisee are entitled to receive the property after their death.

Part 3

Complete Part 3 to verify and/or report any changes in homeowners insurance, ownership, occupancy, and liabilities since your last application or renewal. Provide supporting documents as indicated and/or requested.

Part 4

Complete and attach the [Combined Disposable Income Worksheet](#) and enter the total here.

How combined disposable income is calculated

Per RCW 84.36.383(1) "combined disposable income" is your disposable income plus the disposable income of your spouse/domestic partner and any co-tenants, minus deductible expenses.

How disposable income is calculated

"Disposable income" has a specific definition for the purpose of this program. Per RCW 84.36.383(6), "disposable income" is adjusted gross income, as defined in the federal internal revenue code, plus all of the following that were not included in, or were deducted from, adjusted gross income:

- Capital gains, other than a gain on the sale of a principal residence that is reinvested in a new principal residence.

- Amounts deducted for losses or depreciation.
- Pensions and annuities.
- Social security act and railroad retirement benefit.
- Military pay and benefits other than attendant-care and medical-aid payments.
- Veterans pay and benefits other than attendant-care, medical-aid payments, VA disability benefits, and DIC.
- Dividend receipts.
- Interest received on state and municipal bonds.

These incomes are included in "disposable income" even when it is not taxable for IRS purposes.

What are deductible expenses

Expenses paid by you or your spouse/domestic partner (not reimbursed or covered by insurance) for:

- Prescription drugs.
- Treatment or care of either person in the home or in a nursing home, boarding home, or adult family home.
- Health care insurance premiums for Medicare Parts A, B, C, and D and Medicare supplemental (Medigap) policies.
- Durable medical and mobility enhancing equipment and prosthetic devices.
- Medically prescribed oxygen.
- Long-term care insurance.
- Cost-sharing amounts (amounts applied towards your health plan's out of pocket maximum).
- Nebulizers.
- Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a Washington licensed naturopath.
- Ostomic items.
- Insulin for human use.

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- Kidney dialysis devices.
- Disposable devices used to deliver drugs for human use.

For additional information, review the instructions for the [Combined Disposable Income Worksheet](#).

Income thresholds

The income threshold to qualify for this deferral is the greater of \$45,000 or 75% of the county median household income. County specific thresholds can be found at dor.wa.gov/incomethresholds.

Part 5

Section A: Sign and date the application. You are signing under oath acknowledging all information is true and accurate. You understand the deferred amount plus interest is due under the circumstances listed. If any other person, including your spouse/ domestic partner has an ownership interest in the residence, they must also sign and date the application.

Section B: The lien for deferred property taxes and/ or special assessments automatically has first priority. If the contract between you and your lender requires the lender to collect funds to pay real property taxes, the lender can co-sign this application to maintain first lien priority. They must sign before a notary public, the assessor, or deputy assessor where the residence is located.

Documents to include

You must provide documentation to your county assessor's office to support the information reported on the application.

Proof of age or disability, ownership, and occupancy

Include copies of documentation showing you meet the age or disability, ownership, and occupancy requirements such as:

- A copy of your driver's license or state issued photo id.
- A copy of your voter registration.
- A copy of your birth certificate.
- If your eligibility is based on a disability: a copy of your disability award letter from SSA or VA, or a Proof of Disability statement completed and submitted by your physician.
- A complete copy of trust documents, if applicable.
- A copy of your deed.
- Any other documents your county assessor requests.

Proof of income

Attach a completed [Combined Disposable Income Worksheet](#) and supporting documents.

For additional detail on what to include, see the instructions for the [Combined Disposable Income Worksheet](#).

COMBINED DISPOSABLE INCOME WORKSHEET – RETURN WITH APPLICATION

Name

Income Year

If you plan on filing a tax return, submit the application after the tax return is completed.

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 (Standard IRS deduction is NOT a deduction)	\$

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

Subtract **Total Deductions** from **Total Disposable Income**: \$ _____

Maximum Allowable Income **\$64,318**

Combined Disposable Income

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. The standard IRS deduction is NOT a deduction for the exemption program.