

# SENIOR OR DISABLED PERSON PROPERTY TAX EXEMPTION APPLICATION

I hereby make claim for reduction of property taxes, as provided in RCW 84.36.381-389, due and payable 2023. I do attest and affirm that:

- 1) I am:  61 years of age or older on or before **December 31, 2022.**
  - At the time of filing, physically or mentally disabled or retired from regular gainful employment by reason of such disability. (**Proof of Disability required:** Doctor's Verification, Social Security Award Letter, or VA Service-Connected Award Letter with onset date)
  - A surviving spouse (57 years or older) of the person receiving reduction at time of death.
- 2)  Married  Single & Never Married  Widowed  Divorced/Legally Separated Date: \_\_\_\_\_  
 Married-Living Separately
- 3) Name: \_\_\_\_\_ Date of Birth \_\_\_\_\_  
 Spouse/Co-Tenant/Domestic Partner's Name: \_\_\_\_\_ Date of Birth \_\_\_\_\_
- 4) I reside at this residence more than 6 months out of the year:  Yes  No
- 5) This is my principal place of residence as of July 1, 2022:  Yes  No Date property occupied: \_\_\_\_\_
- 6) I have sold properties in 2022:  Yes  No If yes, address: \_\_\_\_\_
- 7) I own/co-own other properties:  Yes  No If yes, address: \_\_\_\_\_
- 8) My property is in a Trust:  Yes  No **If yes, please include a copy of your Trust.**
- 9) I receive Veterans/DIC benefits:  Yes  No **If yes, please provide award letter**
- 10) I am **required** to file a 2022 Income Tax Return with the IRS **OR** I will file a 2022 Income Tax Return:
  - Yes, please include your 2022 income tax filing with all pages, forms and schedules, 2022 1099s, W-2s and a one-month 2022 bank statement from all accounts that includes all pages.**
  - No, please provide all 2022 1099s, W-2s, and a one-month 2022 bank statement from all accounts that includes all pages.**

**(2023 INCOME DOCUMENTS/BANK STMTS WILL NOT BE ACCEPTED)**

**Please report combined taxable and non-taxable gross annual income for 2022, regardless of source. Do not include income for dependent children.**

PROOF OF INCOME	2022 Annual Income	OFFICE USE
1. Total Wages (W-2)		
2. Total Interest Income and Dividends (No Exclusions)		
3. Total Income from Rentals, Capital Gains, Partnerships, Trusts, Royalties, Estates, Farms, Businesses		
4. Total Federal Civil Service and Railroad Retirement (Include 1099s)		
5. Total Pensions, Annuities and (Taxable) IRAs (Include 1099s)		
6. Total Unemployment, L&I, Alimony, Gambling, and Foreign Income		
7. Total Veterans/DIC Benefits/Military Retirement or CRDP, CRSC, VEAP and DEA		
8. Total Social Security- Applicant (Include 2022 SS 1099)		
9. Total Social Security- Spouse/Co-Tenant/Domestic Partner (Include 2022 SS 1099)		
10. Total Income from Any Other Source (Include Contributions from Other Household Members)		
<b>Sub Total</b>		

**Please provide your Washington State Driver's License or your Washington State Identification Card**

<b>Parcel Number:</b>	<b>Home/Cell Phone Number:</b>
<b>Taxpayer Name:</b>	<b>Email:</b>
<b>Taxpayer Mailing Address:</b>	<b>Location of Property:</b>
<b>List all other residents of home and their relationship to you:</b>	

**2022 Deductible Expenditures (Proof Required)**

11. Non-reimbursed prescription drugs + Medicare Part B, C, & D if not excluded above		
12. Non-reimbursed amount paid directly to nursing home, adult care facility or assisted living (or in-home care of either applicant/spouse/domestic partner)		
13. VA Service-Connected disability, DIC benefits, or L&I Time-Loss		
14. Costs related to Medicare Supplemental policies		
15. Durable medical equipment, mobility enhancing equipment, medically prescribed oxygen, and prosthetic devices		
16. Long-term care insurance		
17. Cost-sharing amounts		
18. Nebulizers		
19. Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a person licensed under RCW 18.36A		
20. Ostomic items		
21. Insulin for human use		
22. Kidney dialysis devices		
23. Disposable devices used to deliver drugs for human use		
<b>Deductible Expenditures Subtotal:</b>		
<b>Total Combined Income (Income – Deductions):</b>		<b>Cat:</b>

**AFFIDAVIT:** I swear under the penalties of either civil or criminal perjury that the income I have provided is my entire income and all the statements, as marked, are the truth.

REDUCTIONS RECEIVED ON BASIS OF ERRONEOUS INFORMATION SHALL BE SUBJECT TO THE COLLECTION OF TRUE TAXES PLUS 100% PENALTY FOR UP TO FIVE YEARS AS PROVIDED FOR IN RCW 84.40.130.

<b>Signature of Claimant:</b>	
<b>Signature of Spouse/Co-Tenant/Domestic Partner:</b>	

**OFFICE USE ONLY**

<b>FF</b>	<b>AC</b>	<b>B</b>	<b>ID</b>	<b>A/L</b>
<b>Z</b>	<b>YP</b>	<b>F/S</b>	<b>DOL</b>	

**I certify that I have verified the foregoing income information:**

<input type="checkbox"/> <b>IRS</b>	
<input type="checkbox"/> <b>SS 1099</b>	
<input type="checkbox"/> <b>Bank Stmt</b>	
<input type="checkbox"/> <b>DD/DC</b>	
<input type="checkbox"/> <b>VA</b>	
<input type="checkbox"/> <b>Other</b>	

<b>Date:</b>	
<b>ATR Staff:</b>	

## **PROPERTY TAX EXEMPTION APPLICATION FOR SENIOR CITIZENS AND THOSE PEOPLE WITH DISABILITIES**

### **FILLING OUT YOUR APPLICATION:**

Please complete the attached application to the best of your ability and include all requested supporting documentation. Doing so allows the Assessor-Treasurer's office to efficiently process your request and provide you with a prompt answer. You will also find instructions below on what supporting documentation is required and why.

### **RESIDENCY**

- First and foremost, to qualify for reduction, the property must be your principal residence, whether a single-family dwelling, a separate or part of a multi-unit dwelling, or a mobile home whether on land you own or on leased/rented space, for more than six months of each calendar year for which you are applying. To qualify for reduction for the 2023 tax year, you must have occupied your home on or before July 1, 2022. Revised Code of Washington (RCW -state law) 84.36.379-383 provide this requirement.
- Temporary confinement to a hospital, nursing home, adult care facility, assisted living facility or residing with a blood relative does not automatically disqualify you from being granted a reduction if the home is temporarily unoccupied, is occupied by a spouse or persons financially dependent for support, or rented for the purpose of paying a nursing home or hospital.
  - If this life event occurs, please contact the Assessor-Treasurer's office at your earliest convenience for additional assistance.

### **RESIDENCY SUPPORTING DOCUMENTATION**

- Please provide a copy of your current driver's license or identification card issued by the State of Washington that indicates the property for which you are applying for reduction as your principal address. Providing your license quickly and easily confirms your residency and date of birth.

### **COMBINED DISPOSABLE INCOME**

**The State of Washington has determined the maximum combined disposable income limit for Pierce County to be \$45,708 through 2024.**

- You must report all income for yourself, your spouse, a co-tenant, and domestic partner. Additionally, if someone is residing with you and providing financial support, you must disclose this as income. To qualify for an exemption/reduction in 2023, you must provide your 2022 income information together with the supporting documentation (see below).
- Losses and/or depreciation cannot be used to offset other income and must be added back to the extent they were used to offset/reduce your income.
- Regardless if the following income is taxable by federal law, it must be included in your application for exemption: Interest/dividends, annuities, IRA distributions, pensions/retirement accounts from any source including State of Washington Department of Labor & Industry, Worker's Compensation, any foreign income, and any other source of income.

### **INCOME SUPPORTING DOCUMENTATION**

- W-2's, 1099's for all interest/dividends received, 1099's for Federal Civil Service and Railroad Retirement, 1099's for Social Security, 1099's for pensions, annuities and all IRA distributions. 1099s for unemployment income, gambling winnings, paid family medical leave and any other 1099 pertaining to income.
- A copy of your IRS 1040 including all schedules that apply to rentals, capital gains, partnerships, trusts, royalties, estates, farms and businesses. If you do not file an income tax return, you may be required to provide a transcript from the IRS indicating such.
- A statement for any income contributed from others in the household.
- A copy of a bank statement for any month in **2022** for all accounts (checking/savings, investment, brokerage, etc). If your only income is Social Security, and you receive your benefit through a debit card, please provide a copy of this statement.

Providing your income information ensures the county is applying property tax reductions equally and equitably to all who are entitled to reduction.

### **DISABILITY:**

- For those persons with disabilities, you must provide a copy of your Social Security Disability letter indicating the date of disability. If you are not receiving Social Security, you will be required to provide proof of disability with a letter signed by your doctor. State law does not allow a nurse

practitioner or physician's assistant to certify your disability. If you need a disability form, please let us know.

- Service-Connected Veterans with a disability rating at 80% or higher will need to provide a copy of their VA Award Letter that specifically states the disability rating and onset date

### **DISABLED VETERAN OR SURVIVING SPOUSE OF A DISABLED VETERAN**

- Service-Connected Veterans benefits and Survivor's Dependency and Indemnity Compensation (DIC) will be deducted from your disposable income.
  - All other military retirements and veteran's benefits, other than attendant care and medical-aid payments, must be included as disposable income.
  - Combat Related Special Compensation (CRSC) and Concurrent Retirement and Disability Pay Benefits (CRDP), Post Vietnam Era Veteran's Educational Assistance Program (VEAP), and Survivor's and Dependents Education Assistance (DEA) must also be included as disposable income.
- To complete your application efficiently, please include a copy of your award letter

### **ALLOWABLE DEDUCTIONS**

The legislature passed legislation that allows applicants to deduct more of the day-to-day costs many seniors and persons with disabilities incur. You can now deduct expenses paid by you, your spouse or your domestic partner. A list of items RCW 84.36.363 now allows is attached for your review and reference as you complete your application. For clarification on what each item is, the document includes the RCW in the description. You can read the RCW on the legislative website at [www.leg.wa.gov](http://www.leg.wa.gov) and clicking on laws and agency rules.

Sufficient documentation will be required for you to claim the reduction to your income. Receipts, invoices indicating payment, cancelled checks and credit card statements showing payment will be crucial in claiming the deduction. Many pharmacies will provide an annual printout of out-of-pocket expense for you.

### **EFFECTS OF RETIREMENT OR DEATH**

If your spouse, co-tenant or domestic partner retired or passed away in 2022, your income may be calculated differently. Please contact the exemptions team for additional assistance.

### **APPEAL OF DENIAL**

If your exemption application is denied by the Assessor-Treasurer's office, you may appeal to the Pierce County Board of Equalization within 60 days of the mailing of the notice of denial.

### **QUESTIONS AND CONCERNS**

Our goal is to provide you with the best information available to allow you to complete your application and be granted the exemption for which you qualify. If you have any questions or concerns that you would like us to address, please contact our team. You can reach us by phone at 253-798-2169 or by email at [pctrexm@piercecounitywa.gov](mailto:pctrexm@piercecounitywa.gov).

### **RETURNING YOUR APPLICATION**

You may mail your completed application to the Assessor-Treasurer's office by mail or in person. You'll find us at 2401 S 35<sup>th</sup> St, Rm 142, Tacoma WA 98409. If returning your application in person, you will find a drop box inside the Annex lobby or you may hand it to a customer service employee.

## DEFINITIONS AND ALLOWED DEDUCTIONS - 2023

As used in RCW [84.36.381](#) through [84.36.389](#), unless the context clearly requires otherwise:

(1) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse or domestic partner, and the disposable income of each cotenant occupying the residence for the assessment year, less amounts paid by the person claiming the exemption or his or her spouse or domestic partner during the assessment year for:

(a) Drugs supplied by prescription of a medical practitioner authorized by the laws of this state or another jurisdiction to issue prescriptions;

(b) The treatment or care of either person received in the home or in a nursing home, assisted living facility, or adult family home;

(c) Health care insurance premiums for Medicare under Title XVIII of the Social Security Act;

(d) Costs related to Medicare supplemental policies as defined in Title 42 U.S.C. Sec. 1395ss;

(e) Durable medical equipment, mobility enhancing equipment, medically prescribed oxygen, and prosthetic devices as defined in RCW [82.08.0283](#);

(f) Long-term care insurance as defined in RCW [48.84.020](#);

(g) Cost-sharing amounts as defined in RCW [48.43.005](#);

(h) Nebulizers as defined in RCW [82.08.803](#);

(i) Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a person licensed under chapter [18.36A](#) RCW;

(j) Ostomic items as defined in RCW [82.08.804](#);

(k) Insulin for human use;

(l) Kidney dialysis devices; and

(m) Disposable devices used to deliver drugs for human use as defined in RCW [82.08.935](#).