Renewal Form
Property Tax Exemption for Senior Citizens and Disabled Persons
Chapter 84.36 RCW

You are currently receiving a reduction in real property taxes under the Property Tax Exemption Program for Senior Citizens and Disabled Persons. The laws and rules require that you complete a Renewal Application at least once every six years.

Complete both sides of this form and file the renewal application packet with your County Assessor before the date on the enclosed cover sheet. For assistance in completing this form, contact your County Assessor's office.

Parcel or Account Number:		**County Use Only**
Claimant Name	Date of Birth	
Spouse/Domestic Partner Name	Date of Birth	
Cotenant Name(s)		
Home Phone	Cell Phone	
Email Address		
Mailing Address		
City	State / Zip	

Property Address:

Yes	No	**Answer the following questions.**
☐	☐	Are you the surviving spouse or domestic partner of someone who was receiving this exemption and has passed away since the last application or renewal? **If yes**, please answer the following: Yes ☐ No ☐ Were you at least 57 years of age in the year your spouse or domestic partner passed away? What was your spouse or domestic partner's date of death: _____
☐	☐	If you initially qualified for this program because of a disability, has your disability status changed since your last application or renewal? **If yes**, provide the following information: Date of change: _____ Reason for change: _____
☐	☐	Have there been any changes in the ownership for this residence since your last application or renewal? This includes transfer to a trust or adding someone else to your deed. **If yes**, include copies of the deed(s) and/or trust document(s).
☐	☐	Did you live somewhere else for more than six months in any of the years since your last application or renewal? **If yes**, please answer the following: Yes ☐ No ☐ Were you in a hospital, nursing home, boarding home, or adult family home? **If yes**, was your home: ☐ temporarily unoccupied; ☐ occupied by your spouse or domestic partner or by someone else who is financially dependent on you; ☐ rented to help offset the cost of your stay in the hospital, nursing home, boarding home, or adult family home; OR ☐ occupied by a caretaker who is not paid for watching the house? (**Check all that apply.**)
☐	☐	If your parcel is larger than one acre, have you received notice of a zoning change since your last application/renewal?
☐	☐	Are there other persons living in the home who contribute to household expenses? **If yes**, enter the contributed amount on Page 2, Line K.
☐	☐	Do you file a tax return with the IRS? **If yes**, include a full copy with your renewal.

By signing this form I confirm that I:

- **have included the required income documentation.**
- **understand it is my responsibility to notify you if I have a change in income or circumstances and that an exemption granted through erroneous information is subject to the correct tax being assessed for the last five years, plus a 100 percent penalty.**
- **declare under penalty of perjury that the information in this application packet is true and complete.**
- **request a refund under the provisions of RCW 84.69.020 for taxes paid or overpaid as a result of mistake, inadvertence, or lack of knowledge regarding exemption from paying real property taxes pursuant to RCW 84.36.381 through 389.**

Your signature must be witnessed by someone in the Assessor's Office OR by two other witnesses.

Signature of Assessor or Deputy	Date	Signature of Claimant	Date
1st Witness Signature (if not signed by Assessor or Deputy)	Date	By: Legal Guardian or Power of Attorney (if applicable)	Date
2nd Witness Signature (if not signed by Assessor or Deputy)	Date	Address of Legal Guardian or Power of Attorney	

Combined Disposable Income Worksheet

As defined in RCW 84.36.383 (4) and (5) and WAC 458-16A-100 (6) and (12)

IMPORTANT: PLEASE ANSWER ALL OF THE FOLLOWING QUESTIONS.

	_____ Income Year	County Use Checklist
Income:	**$$ Amount**	☐ IRS Tax Return ☐ 1040 ☐ 1040-A or EZ
A. ☐ **Yes** ☐ **No** **Did you file a federal tax return?** If yes, enter your Adjusted Gross Income (AGI) from your federal tax return and attach a complete copy of your return. If no, enter -0-.		
B. ☐ **Yes** ☐ **No** **Did you have capital gains that were not reported on your tax return?** Do not add the gain from the sale of a primary residence if you used the gain to purchase a replacement residence within the same year. **Do not use losses to offset gains.**		☐ Sch D ☐ Form 4797 or 6252 ☐ Other _____
C. ☐ **Yes** ☐ **No** **Did you have deductions for losses included in your tax return?** If yes, the losses must be added back to the extent they were used to offset/reduce income. (Ex: On Schedule D, you reported a ($10,000) loss but the loss was limited to ($3,000), shown on Line 13 of your 1040. Add the ($3,000) loss used to offset/reduce your income.) (Ex: You filed two Sch C's – one with a ($10,000) loss and one with a $5,000 net income. A net loss of ($5,000) was reported on your 1040, Line 12. Add back the ($10,000) loss.)		☐ Sch C ☐ Sch D ☐ Sch E ☐ Sch F ☐ Other _____
D. ☐ **Yes** ☐ **No** **Did you deduct depreciation expense in your tax return?** If yes, that expense must be added back to the extent the expense was used to reduce your income. (Ex: Net loss reported: If you deducted depreciation as a business and/or rental expense that resulted in a loss, recalculate the net income/loss without the depreciation expense. If there is still a net loss enter -0- here, if there is net income enter the net income here.)		☐ Sch C ☐ Sch E ☐ Sch F ☐ Sch K-1 ☐ Other _____
E. ☐ **Yes** ☐ **No** **Did you have nontaxable dividend or interest income, OR, income from these sources that was not reported on your tax return?** If yes, add that income here. Include non-taxable interest on state and municipal bonds.		☐ Bank Statements ☐ 1099's ☐ Other _____
F. ☐ **Yes** ☐ **No** **Did you have nontaxable pension and annuity income, OR, income from these sources that was not reported on your tax return?** If yes, report the amounts here. (Ex: You received $10,000 in pensions and annuities. The taxable amount was $6,000. Report the nontaxable $4,000 here.) Do not include non-taxable IRA distributions.		☐ 1099's ☐ Other _____
G. ☐ **Yes** ☐ **No** **Did you receive military pay and benefits that were nontaxable, OR, income from these sources that was not reported on your tax return?** If yes, report that income here, including **CRSC**. Do not include attendant-care and medical-aid payments.		☐ DFAS Statement ☐ 1099's ☐ Other _____
H. ☐ **Yes** ☐ **No** **Did you receive veterans pay and benefits from the Department of Veterans Affairs that was nontaxable, OR, that was not reported on your tax return?** If yes, report that income here. Do not include attendant-care and medical-aid payments, disability compensation, or dependency and indemnity compensation paid by DVA.		☐ VA Statement ☐ 1099's ☐ Other _____
I. ☐ **Yes** ☐ **No** **Did you receive nontaxable Social Security or Railroad Retirement Benefits, OR, income from these sources that was not reported on your tax return?** If yes, report that income here. (Ex: Your gross Social Security benefit was $10,000 and $4,000 was included in AGI as the taxable amount, report the non-taxable $6,000 here.)		☐ SS Statement ☐ RRB Statement
J. ☐ **Yes** ☐ **No** **Did you receive income from business, rental, or farming activities (IRS Schedules C, E, or F) that was not reported on your tax return?** Report that income here. You can deduct normal expenses, except depreciation expense, but **do not use losses to offset income.**		☐ Sch C ☐ Sch E ☐ Sch F ☐ Other _____
K. ☐ **Yes** ☐ **No** **Did you receive Other Income that is not included in the amounts on Lines A - J?** Give source, type, and amount. _____		☐ Other _____ ☐ Other _____
Subtotal Income:	**$ 0.00**	
Did you have any of the following Allowable Deductions?		
L. ☐ **Yes** ☐ **No** **Nursing Home, Boarding Home, or Adult Family Home costs.**		☐ Other _____
M. ☐ **Yes** ☐ **No** **In-Home Care expenses.** See instructions for qualifying expenses.		☐ Other _____
N. ☐ **Yes** ☐ **No** **Prescription Drug costs.**		☐ Printout/Receipt
O. ☐ **Yes** ☐ **No** **Medicare Insurance Premiums under Title XVIII of the Social Security Act (Parts B, C, and D).** Currently, there is no allowable deduction for supplemental, long-term care or other types of insurance premiums.		☐ SS Statement ☐ Other _____
P. ☐ **Yes** ☐ **No** **Enter -0- here if you filed a return with IRS and entered an amount on Line A.** If you did not file a return with IRS and you had expenses normally allowed by IRS as adjustments to gross income, enter those deductions here. Allowable adjustments include alimony you paid, tuition, moving expenses, and others. See the instructions.		☐ _____ ☐ _____
Subtotal Allowable Deductions:		
Total Combined Disposable Income:	**$ 0.00**	

County Use Only:

Instructions for Completing the Renewal Form

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Provide the all of the information requested. Leave the "County Use Only" area blank. A **co-tenant** is someone who lives with you and has an ownership interest in your home. Your signature at the bottom must have two witnesses. If you do not have anyone available to witness your signature, take your completed renewal to the Assessor's Office and someone there will witness your signature. To avoid delays in processing your renewal, remember to answer all questions and include all of the required documentation. If you have questions about what to include, contact your County Assessor's Office

Lines A – P: How is disposable income calculated?

The Legislature gave "disposable income" a specific definition. According to RCW 84.36.383(5), "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 (annuities also include income from unemployment, disability, and welfare);
- Social Security Act and railroad retirement benefits;
- Military pay and benefits other than attendant-care and medical-aid payments;
- Veterans pay and benefits other than attendant-care, medical-aid payments, veterans' disability benefits, and dependency and indemnity compensation; and
- Dividend receipts and interest received on state and municipal bonds.
- **This income is included in "disposable income" even when it is not taxable for IRS purposes.**

Important: Include all income sources and amounts received by you, your spouse/domestic partner, and any co-tenants during the application/assessment year (the year before the tax is due). If you report income that is very low or zero, attach documentation showing how you meet your daily living expenses. Use Line K to report any income not reported on your tax return and not listed on Lines A through J. Include foreign income reported on your federal tax return and income contributed by other household members. Provide the source and amount of the income.

What if my income changed in mid-year?

If your income was substantially reduced (or increased) for at least two months before the end of the year and you expect that change in income to continue indefinitely, you can use your new average monthly income to estimate your annual income. Calculate your income by multiplying your new average monthly income (during the months after the change occurred) by twelve. **Report this amount on Line K** and do not complete Lines A through J. Provide documentation that shows your new monthly income and when the change occurred.

Example: You retired in May and your monthly income was reduced from $3,500 to $1,000 beginning in June. Multiply $1,000 x 12 to estimate your new annual income.

Lines L - O - What is combined disposable income?

RCW 84.36.383(4) defines "combined disposable income" as your disposable income plus the disposable income of your spouse or domestic partner and any co-tenants, minus amounts paid by you or your spouse or domestic partner for:

- Prescription drugs;
- Treatment or care of either person in the home or in a nursing home, boarding home, or adult family home; and
- Health care insurance premiums for Medicare. (At this time, other types of insurance premiums are not an allowable deduction.)

Care or treatment in your home means medical treatment or care received in the home, including physical therapy. You can also deduct costs for necessities such as oxygen, special needs furniture, attendant-care, light housekeeping tasks, meals-on-wheels, life alert, and other services that are part of a necessary or appropriate in-home service.

Special instructions for Line P.

If you had adjustments to your income for any of the following and you did not file an IRS return, report these amounts on Line P and include the IRS form or worksheet you used to calculate the amount of the adjustment.

- Certain business expenses for teachers, reservists, performing artists, and fee-basis government officials
- Self-employed health insurance or contributions to pension, profit-sharing, or annuity plans
- Health savings account deductions
- Moving expenses
- IRA deduction
- Alimony paid
- Student loan interest, tuition, and fees deduction
- Domestic products activities deduction

What are the program benefits?

The taxable value of your home will be "frozen" as of January 1 in the year you first qualify for this program. Even though your assessed value may change, your taxable value will not increase above your frozen value. In addition, your combined disposable income determines the level of reduction (exemption) in your annual property taxes.

Income	Level of Reduction
0 - $25,000 (2015) 0 - $30,000 (2016)	Exempt from regular property taxes on $60,000 or 60% of the valuation, whichever is greater, plus exemption from 100% of excess levies.
$25,001 - $30,000 (2015) $30,001 - $35,000 (2016)	Exempt from regular property taxes on $50,000 or 35% of the valuation, whichever is greater, not to exceed $70,000, plus exemption from 100% of excess levies.
$30,001 - $35,000 (2015) $35,001 - $40,000 (2016)	Exempt from 100% of excess levies.

CONTACT YOUR COUNTY ASSESSOR'S OFFICE FOR ASSISTANCE IN COMPLETING THIS FORM.

Documentation to Include

You must provide documentation to the Assessor for all income received by you, your spouse or domestic partner, and any co-tenants.

PROOF OF INCOME

Federal Tax Forms

If you filed a federal tax return, provide a complete copy including, but not limited to, all of the following forms or schedules that are part of your federal return.

- IRS Form 1040, 1040A, or 1040EZ
- Schedule B - Interest & Ordinary Dividends
- Schedule C - Profit & Loss from Business
  Schedule D - Capital Gains & Losses
- Schedule E - Supplemental Income & Loss
- Schedule F - Profit & Loss from Farming
- Form 1116 – Foreign Tax Credit
- Form 4797 - Sales of Business Property
- Form 6252 - Installment Sale Income
- Form 8829 - Expenses for Business Use of your Home
- Social Security Statement (Generally, SSA 1099)
- K-1's

Non-IRS Filers:

If you do not file an IRS return, you must provide documentation of all income received by you, your spouse/domestic partner, and any co-tenants.

Other Documents:

Include copies of standard federal forms and documents used by others to report income they paid out including, but not limited to, the following:

1. W-2's - Wage & Tax Statement
   W-2-G - Certain Gambling Winnings
2. 1099's:
   - 1099-B - Proceeds from Broker & Barter Exchange
   - 1099-Div - Dividends & Distributions
   - 1099-G – Unemployment Compensation, State & Local Income Tax Refunds, Agricultural Payments
   - 1099-Int - Interest Income
   - 1099-Misc - Contract Income, Rent & Royalty Payments, Prizes
   - 1099-R - Distributions from Pensions, Annuities, IRA's, Insurance Contracts, Profit Sharing Plans
   - 1099-S - Proceeds from Real Estate Transactions
   - RRB-1099 - Railroad Retirement Benefits
   - SSA-1099 - Social Security Benefits

Other Income Sources

If you have income from other sources and you did not receive a W2 or 1099 for the income you received, provide the following:

- a statement from the organization that issued the payments (DSHS, WA Labor & Industries, U.S. Dept. of Labor (OWCP), etc.);
- copies of your monthly bank statements with a statement describing the type of income received (e.g. workers' compensation, state cash and food assistance, tips, cash earned from yard sales or odd jobs, rental income, groceries purchased for you in return for a room in your house, etc.).

PROOF OF EXPENSES

Provide documentation for all allowable out-of-pocket expenses that were not reimbursed by insurance or a government program.

Provide a copy of an invoice, bill, or cancelled check if you or your spouse or domestic partner paid for any of the following:

- Care in a nursing home, boarding home, or adult family home
- In-home care
- Prescription drugs (Most pharmacies will provide a print-out for the year if you ask for one.)
- Medicare Prescription Drug or Medicare Advantage insurance plans

PROOF OF AGE OR DISABILITY AND PROOF OF OWNERSHIP AND RESIDENCY

You must provide documentation to the Assessor demonstrating you meet the age or disability, ownership, and residency 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 photo ID and/or 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 your trust documents, if applicable.