

**SENIOR CITIZEN AND DISABLED PERSONS  
REDUCTION IN PROPERTY TAXES**



Department of Assessments  
King County Administration building  
500 Fourth Avenue, Room 725  
Seattle, WA 98104-2384  
206-296-3920

File application with the King County Assessor for taxes due in 2005 per RCW 84.36

**PLEASE PRINT YOUR INFORMATION THIS CLAIM SUBJECT TO AUDIT BY THE DEPARTMENT OF REVENUE**

- I, am applying for a senior citizen or a disabled exemption and certify the following: (mark appropriate boxes).
  - I currently **own and occupy** this property as my principal residence as of December 31, 2004.
  - I am or **will be 61 years of age or older** on or before December 31, 2004.
  - I am **disabled AND unable to work** by reason of my disability. Please attach a **current physician's statement** attesting to disability if under age 61 **OR** attach a copy of your **SSI award letter**.
  - My spouse was previously approved for an exemption **AND** I am at least 57 years old.
- Birthdate: \_\_\_\_\_ Spouse Birthdate: \_\_\_\_\_ Date Property Purchased / Occupied: \_\_\_\_\_
- Type of Ownership:  I am the owner / Occupant  I have a lease for Life Estate – **Attach Document**

<b>4. INCLUDE ALL GROSS INCOME OF CLAIMANT, SPOUSE AND/OR CO-TENANT: (MAXIMUM \$35,000)</b>			
NET Social Security (less Medicare amt)	\$ _____	Trust, Royalty, Partnership, Estate	\$ _____
Earned Wages	\$ _____	Public Assistance OR Alimony Received	\$ _____
Retirement Income	\$ _____	Income received from another Country	\$ _____
Pension Income	\$ _____	Railroad Retirement Income	\$ _____
Unemployment Earnings	\$ _____	Gambling Winnings	\$ _____
Taxable & NON-Taxable Interest & Dividends	\$ _____	TOTAL Capital Gains (Capital Losses are NOT deductible)	\$ _____
		<b>DOCUMENTED NON-REIMBURSED EXPENSES:</b>	
Veterans Benefits and Disability	\$ _____	** Nursing Home	\$ _____
Taxable & NON-Taxable Bonds	\$ _____	** Boarding OR Adult Family Homes	\$ _____
Annuities OR IRA Disbursements	\$ _____	** In-Home Care Expenses	\$ _____
Business Income before Depreciation	\$ _____	** Non-Reimbursed Prescription - CoPays	\$ _____
Rental Income before Depreciation	\$ _____	** Non-Reimbursed Prescription Costs	\$ _____
Income earned by a CO-TENANT	\$ _____	<b>TOTAL INCOME FOR 2004</b>	<b>\$ _____</b>

**VERIFICATION OF 2004 INCOME (INCLUDING ALL IRS SCHEDULES) MUST BE ATTACHED**

YOU WILL BE NOTIFIED ONLY IF YOUR APPLICATION IS DENIED.

- Claimant's Name: \_\_\_\_\_ Spouse's Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_ Area Code/Phone #: \_\_\_\_\_

Any exemption granted through willfully providing **erroneous** information shall be subject to the correct tax being assessed for the last three years, plus a 100% penalty, (RCW 84.40.130). I declare under the penalties of perjury, that all of the fore-going statements are true.

**Your signature must be witnessed by two (2) people OR by one (1) commissioned Deputy Assessor**

_____ Claimant's Signature	_____ Date Signed	_____ Witness Signature	_____ Date Signed
_____ Deputy Assessor	_____ Date Signed	_____ Witness Signature	_____ Date Signed

<b>Do not fill in below – For Department Use Only</b>			
Ex Level:	S	P	F
Approved	Denied		
Reviewer:	Need Seg? Yes No		
Parcel #:			

## INSTRUCTIONS

Your claim is being filed with the King County Assessor's office for taxes payable in **2005** under the requirements of RCW 84.36. If you think you may qualify for any of the three (3) prior years, please call our office for the additional applications. You must supply applications with appropriate documentation attached for each year you wish to be considered for a reduction. The assessed valuation of the residence, for taxation purposes, is frozen at the level of the first year you can qualify for exemption. You will, however, still receive your annual market value increase notices.

### **INSTRUCTION NUMBERS BELOW CORRESPOND TO THE NUMBERS ON THE FRONT OF THIS FORM.**

1. Mark boxes that apply to you. If you are disabled and under 61 years of age, you **MUST** supply this office with a current, physician signed disability form indicating the year the disability occurred, the type of disability and whether the disability is temporary or permanent. For copies of the disability forms call 206-296-3920 or visit our website. As an alternative, you may provide a copy of your SSI award letter.
2. Fill in your birth date, spouse's birth date and the date you purchased and occupied your residence.
3. Type of ownership: Check the box that pertains to you. If you have a life estate or a lease for life, you must attach a copy of that portion of the recorded deed, lease or trust that shows the type of ownership.
4. **Income and Expense Box: Documents verifying your income and deductions MUST be attached.** If the documentation is not attached, your claim WILL NOT be processed. You must report to us all income sources – whether Federally Taxable or Non-Taxable.

As income verification, please provide the following information: Complete copies of the IRS Returns with **all** schedules 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, alimony, VA benefits, investments, capital gains (we **do not** allow the deductions of capital losses), trust or royalty disbursements, IRA disbursements, partnership disbursements, and business and rental income. We **do not** allow depreciation deductions for the purpose of this exemption. These deductions will be added back to your income.

**Non-reimbursed licensed nursing home, boarding home or adult family home** expenses, including non-reimbursed medication expense for the claimant or a spouse, may be deducted from gross income. Documented **Non-reimbursed in-home care** for the claimant or spouse may be deducted. Items such as oxygen, Meals on Wheels, special needs furniture, attendant care and light housekeeping may be deducted from gross income. It is not required that in-home care providers be specially licensed. **Non-reimbursed prescription drugs** costs may be deducted. To be deductible, **verification must be provided for all claimed expenses.**

A **co-tenant** is a person who resides with the claimant **AND** has ownership interest in the residence. Co-tenant income information must be provided if they reside with you.

5. Name/Address/Signature: Enter your full name, address, phone number and spouse's name.

**Claimant, please sign this claim form in front of two witnesses, or you may sign it at the Department of Assessments. If someone other than the claimant is signing this document, please attach proof of authority such as Power of Attorney.**

IF APPROPRIATE on back years, this application will serve as a Request for Refund. A refund petition will be prepared and mailed to you at a later date. IF you receive the refund petition, please SIGN IT and RETURN IT IMMEDIATELY. Your current year billing will receive an adjustment to reflect your exemption.

For additional information and to download forms, visit our website at [www.metrokc.gov/assessor/](http://www.metrokc.gov/assessor/)

This material is available in alternate format for individuals with disabilities upon advance request by calling TTY 206-296-7888.



**KING COUNTY DEPARTMENT OF ASSESSMENTS – Exemption Unit**  
500 - 4TH AVENUE, RM 709F, SEATTLE, WA 98104-2384  
206-296-3920