

SENIOR CITIZEN AND DISABLED PERSONS

REDUCTION IN PROPERTY TAXES

Per RCW 84.36, file application with King County Assessor for taxes due in 2006.



Department of Assessments
King County Administration Building
500 Fourth Avenue, Room 740
Seattle, WA 98104-2384
206-296-3920

You will be notified ONLY IF your application is DENIED. Please PRINT your information.

- I am applying for a senior citizen or disabled exemption and certify the following: (mark appropriate boxes).
 - I am currently **own and occupy** this property as my principal residence as of December 31, 2005.
 - I am or will be 61 years of age or older on or before December 31, 2005.
 - I am **disabled and unable** to work by reason of my disability. 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: _____
- Ownership Type:** Owner / Occupant Lease for Life Estate – **Attach recorded Document**

4. INCLUDE ALL TAXABLE AND NON-TAXABLE gross income of claimant, spouse and co-tenant: (MAX \$35,000)

NET Social Security (less Medicare amt)	\$ _____	Public Assistance OR Alimony Received	\$ _____
Earned Wages	\$ _____	Income received from another Country	\$ _____
Retirement / Pension Income	\$ _____	Gambling Winnings	\$ _____
Unemployment Earnings	\$ _____	Other income	\$ _____
Taxable & NON -Taxable Interest & Dividends	\$ _____	TOTAL Capital Gains (DO NOT deduct Capital Losses)	\$ _____
Veterans Benefits and Disability	\$ _____	DOCUMENTED NON-REIMBURSED EXPENSES:	
Taxable & NON -Taxable Bonds	\$ _____	- Nursing Home Expenses	\$ _____
Annuities OR IRA Disbursements	\$ _____	- Boarding OR Adult Family Homes	\$ _____
Business Income before Depreciation	\$ _____	- In-Home Care Expenses	\$ _____
Rental Income before Depreciation	\$ _____	- Non-Reimbursed Prescription Co-Pays	\$ _____
Income earned by a CO-TENANT	\$ _____	- Non-Reimbursed Prescription Costs	\$ _____
Trust, Royalty, Partnership, Estate	\$ _____		
TOTAL INCOME FOR 2005			\$ _____

YOU MUST ATTACH COPIES OF ALL 2005 INCOME INFORMATION (INCLUDE copies of income documents such as year end statements or an entire copy of an IRS return)

- 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 (3) 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

For Department Use Only:			
Ex Level:	S	P	F
Reviewer:	Approved	Denied	
	Need Seg?	Yes	No
Parcel #:			

INSTRUCTIONS

Your claim is being filed with the King County Assessor's office for taxes payable in **2006** 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 or visit our website for the necessary forms. 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 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. **Or**, 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 Section: Copies of documents showing ALL your income and deduction sources MUST be attached or your claim WILL NOT be processed.** Income must be disclosed whether federally taxable or not and whether reported on your tax return, such as social security payments. Please provide complete copies of the IRS Returns with **all** schedules attached, retirement income statements, bond statements, annuity disbursement statements, social security statements, monies contributed to your household by others, unemployment compensation, public assistance, disability payments, alimony, VA benefits, investments, trust or royalty disbursements, IRA disbursements, partnership disbursements, capital gains and business or rental income. Per RCW 84.36.383(5)4(b) and (c) capital losses and depreciation expenses ARE NOT DEDUCTIBLE UNDER THIS PROGRAM. THESE AMOUNTS WILL BE ADDED BACK TO TOTAL 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 a requirement that in-home care providers be specially licensed. **Non-reimbursed prescription drugs** costs may be deducted. **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. Sign this document before two witnesses and have the witnesses also sign the application. **A Power of Attorney must be attached if someone other than claimant is filing and signing the application.**

THIS CLAIM IS SUBJECT TO AUDIT BY THE DEPARTMENT OF REVENUE

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 or to download forms, visit our website at www.metrokc.gov/assessor/forms

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

KING COUNTY DEPARTMENT OF ASSESSMENTS
Exemptions Unit
500 - 4TH AVENUE, RM 740, SEATTLE, WA 98104-2384
206-296-3920