



King County

**KING COUNTY SENIOR CITIZEN AND DISABLED PERSONS  
DECLARATION TO DEFER PROPERTY TAXES**

DEPARTMENT OF ASSESSMENTS, 500 - 4<sup>TH</sup> AVENUE, Room 740, SEATTLE, WASHINGTON 98104  
Phone #: 206-205-5759 or If outside local calling area: 1-800-325-6165

**Complete and file this application at least 30 days before current taxes are due. The taxes MUST BE OWING AND DUE to qualify for this program.**

REAL PROPERTY                       SPECIAL ASSESSMENTS

**CURRENT or DELINQUENT Years Applying FOR:** \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

**PROPERTY TAX ACCOUNT NUMBER:** \_\_\_\_\_

**CLAIMANT:** \_\_\_\_\_ **SPOUSE OR CO-TENANT:** \_\_\_\_\_

**PROPERTY ADDRESS:** \_\_\_\_\_

**MAILING ADDRESS:** \_\_\_\_\_

*(Fill out only if different from property address)*

**TAXES MAY BE DEFERRED ON A RESIDENTIAL PARCEL NOT EXCEEDING FIVE (5) ACRES, IF LOCAL ZONING REGULATIONS REQUIRE MINIMUM LOT SIZES EXCEEDING ONE (1) ACRE.**

**TOTAL ACREAGE OF PROPERTY:** \_\_\_\_\_

Does your local zoning regulations require more than a one-acre minimum residential parcel size?  Yes  No  
What is the minimum residential parcel size allowed? \_\_\_\_\_.

PLEASE ATTACH A LEGAL DESCRIPTION for my residence and the allowable acreage encompassing the residence.

I have elected to allow you to file your lien on my **ENTIRE** parcel even though the deferral of taxes or assessment may not cover the entire parcel. YES \_\_\_\_\_ NO \_\_\_\_\_

<b>NAME AND ADDRESS OF INSURANCE COMPANY CARRYING FIRE AND CASUALTY INSURANCE ON PROPERTY</b>	
_____	<b>POLICY #</b> _____
_____	<b>COVERAGE AMOUNT</b> _____
<b>LOCAL AGENT</b> _____	<b>AGENT'S PHONE #</b> _____
<b>The State of Washington, Department of Revenue must be named as loss payee on your insurance policy. A copy of the policy must be provided (even if renewing claim) to the Department of Revenue within sixty (60) days of filing the application. Mail copy to: Washington State Department of Revenue, Property Tax Division, PO Box 47471, Olympia, Washington 98504-7471.</b>	

**LIENS AND OBLIGATIONS:** (Balance as of January 1<sup>st</sup> of current year)

Mortgage or lien balances (If property is free and clear, please put \$0)	\$ _____
Balance Owing on Special Assessment	\$ _____
Other	\$ _____
Deferred Special Assessments & Taxes (include interest):	\$ _____
<b>Total Liens and Obligations:</b>	\$ _____
<b>Equity</b>	\$ _____
<b>80% of Equity</b>	\$ _____

-----**DO NOT WRITE BELOW THIS LINE:**-----

<b>ASSESSOR'S TRUE AND FAIR VALUE AS SHOWN ON THE REAL PROPERTY ROLLS:</b>	
<b>APPLICATION #:</b> _____	<b>MARKET VALUE:</b> _____
	<b>LAND VALUE:</b> \$ _____
	<b>BLDG VALUE:</b> \$ _____
<b>DATE APPROVED:</b> _____	<b>TOTAL VALUE:</b> \$ _____

**FOR SPECIAL ASSESSMENT DEFERRAL THE FOLLOWING INFORMATION MUST BE SUPPLIED:**

	Assessment #1	Assessment #2
Jurisdiction to whom the special assessment is paid:	_____	_____
Type of improvement of special assessment:	_____	_____
LID, ULID or special assessment number	_____	_____
Date(s) Due	_____	_____

Was the installment method selected for payment?     Yes  No  Not Available                       Yes  No  Not Available

**I DO ATTEST AND AFFIRM THAT** (Check all boxes that apply)

- I am over 60 years old before December 31. My Birth date is: \_\_\_\_\_
  - I am a disabled person under 60 years of age.  
(Proof of Disability, signed by a physician, **MUST** be attached to this application.)
  - I currently own / occupy this property as my principal residence. Date Purchased / Occupied: \_\_\_\_\_.  
(If you had a **temporary** confinement to a nursing home or hospital, you will still qualify.)
- My residence is a:     Single Family Dwelling     Condo     One unit of a multi-unit dwelling  
 The only residence on this parcel     A Mobile Home

I own the land the mobile home is located on:     Yes     No

Name of Mobile Home Park: \_\_\_\_\_ Space # \_\_\_\_\_

Department of Licensing proof of ownership **MUST** be attached to this application.

**TYPE OF OWNERSHIP** (Check one):

- Owner in total (Fee) - Purchasing or paid in full
- Contract Purchaser
- Deed of Trust

**If a deed of trust has been given to another party, please state the name and recording number below:**

Name: \_\_\_\_\_ Recording #: \_\_\_\_\_

**If the terms of the purchase contract, mortgage or deed of trust *require* the accumulation of reserves to pay real property taxes, the holder of the agreement must sign this application, either before a Notary Public, the Assessor or a Deputy Assessor, **before the state of Washington can subordinate their lien.****

The accumulation of reserves for payment of real property taxes is required. YES  NO

Signature and Title of Mortgagee, Contract Purchaser or Beneficiary

SUBSCRIBED AND SWORN TO BEFORE ME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_(Year)  
\_\_\_\_\_  
NOTARY PUBLIC or Assessor or Deputy in and for the  
State of \_\_\_\_\_, Residing at \_\_\_\_\_

**INCOME VERIFICATION SECTION:  
VERIFICATION OF ALL INCOME MUST BE ATTACHED**

1. 100% gross Social Security, state, or federal civil service and railroad retirement benefits	\$ _____	9. Capital gains	\$ _____
2. Military retirement and veterans benefits, pension	\$ _____	10. All other income	\$ _____
3. Salaries, wages, tips and consulting fees	\$ _____	<b>TOTAL INCOME</b>	
4. Trusts, royalties, partnerships and estates	\$ _____	<b>LESS:</b>	\$ _____
5. Public assistance, alimony, unemployment benefits or annuities	\$ _____	11. Non-reimbursed expenses for nursing homes or adult family homes.	\$ _____
6. Interest and dividends (including bonds)	\$ _____	12. Non-reimbursed in-home care or treatment expenses	\$ ( _____ )
7. Business and farm income	\$ _____	13. Non-reimbursed prescription drugs	\$ ( _____ )
8. Rental Income	\$ _____	14. Social Security Medicare Premium (Part B Amount)	\$ ( _____ )
		<b>NET INCOME:</b>	\$ _____

**TOTAL COMBINED INCOME CANNOT EXCEED \$40,000**

<b>Signature of All Other Owners of interest</b>	<b>Percentage of interest:</b>
_____	_____ %
_____	_____ %

**PLEASE BE SURE TO SIGN BELOW:**

**I affirm I am aware that any deferred special assessments and/or real property taxes, plus interest, are a lien upon this property. This lien becomes due and payable upon occurrence of any of the following conditions:**

1. Upon the sale or transfer of this property.
2. Upon the death of the claimant except when the surviving spouse, if qualified, elects to continue the deferment. Such spouse must file an original claim for deferral within ninety (90) days of the date of the death.
3. Upon condemnation of this property by a public or private body exercising the power of eminent domain, except as otherwise provided in RCW 84.60.070.
4. At such time that the claimant ceases to reside permanently in this residence.
5. Upon the failure of the claimant to keep in force fire and casualty insurance in sufficient amount to protect the interest of this state, unless the deferred amount does not exceed the claimant's equity value in the land or lot only.

I swear under the penalties of perjury that all of the foregoing statements as marked are true.

_____	<b>Date:</b> _____
<b>Signature of Claimant or Authorized Agent</b>	

**Phone # ( ) \_\_\_\_\_**

## INSTRUCTIONS FOR COMPLETING INCOME SECTION OF FORM

All income (taxable and non-taxable) and expense documents **must** be attached to this application. Your claim **will not** be processed if your documents are not attached. Also, you **must** have attached to this application the portion of your **current** insurance policy which indicates the amount of coverage you carry.

1. Include all gross social security benefits (BEFORE Part B Medicare deduction). All pensions, including railroad retirement benefits, retirement bonds, IRA, and Keogh distributions and annuities must be reported as income. (If this is for 2006, please provide all your 2005 income information)
2. Military pay, military retirement and veterans' benefits must be reported. Attendant care and medical aid payments are excluded.
3. All salaries, wages, tips and consulting fees or speaker fees must be reported.
4. Income received from trust, royalties, partnerships or estates must be reported.
5. Interest and dividends – Taxable or NON-Taxable must be reported.
6. Income received from unemployment benefits, public assistance, alimony or other annuities must be reported. An annuity is a payment of a fixed sum of money received at regular intervals. Some examples of annuities are the proceeds of life insurance contracts or disability payments. **Do not include payments received on behalf of dependent children.**
7. You are **not** allowed to deduct depreciation of a business or of a farm. Business losses or farm losses are not deductible from other income. Determine your business or farm income without any deduction of depreciation. If, after eliminating depreciation, the business or farm shows a loss, enter zero on line 7.
8. Income received from rental properties or other investments must be included **before** the deduction for depreciation is taken. If, after eliminating depreciation, the investment shows a loss enter zero on line 8.
9. Capital gains must be reported as income. That portion of gain resulting from the sale of your residence that is **reinvested** in a replacement residence is not considered income.
10. Any income not reported on the previous lines should be reported here.
11. You may deduct **non-reimbursed** nursing home or adult family care home costs incurred by you, your spouse, or co-tenant.
12. You may deduct the **non-reimbursed** cost paid for the care of you, your spouse or co-tenant for treatment or care received in your home. In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels, which are part of a necessary or appropriate in-home service; special needs furniture or attendant care and light housekeeping tasks. Payments for in-home care must be reasonable and at a rate comparable to those paid for similar services in the same area. The person providing the care or treatment does not have to be specially licensed.
13. You may deduct the cost of **non-reimbursed** amounts paid for prescription drugs.
14. You may deduct the Part B Medicare Premium.

To inquire about availability of this document in an alternate format for visually impaired or a language other than English, please call the DEPARTMENT OF REVENUE AT 360-753-3217 (TTY 1-800-451-7985).

For additional information or instructions, call 206-296-3920 or visit our website: [www.metrokc.gov/assessor/](http://www.metrokc.gov/assessor/).