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Property tax exemption program for senior citizens and disabled persons

Available To:

Taxpayers who are, on December 31 of the year before the taxes are due, at least 61 years of age or older; OR retired from regular gainful employment by reason of disability; OR a veteran of the armed forces of the United States entitled to and receiving compensation from the United States Department of Veteran Affairs at a total disability rating for a service-connected disability.

Program Benefits:

The qualifying applicant receives a reduction in the amount of property taxes due. The amount of the reduction is based on the applicant's income, the value of the residence, and the local levy rates.

Qualifying Activity:

Own and occupy a primary residence in the State of Washington and have combined disposable income of \$35,000 or less. Beginning with 2016 property tax relief, the maximum allowable combined disposable income will increase to \$40,000.

Reporting/Documentation Requirements:

- Completion of Application for Senior Citizen and Disabled Persons Exemption from Real Property Taxes
(/sites/default/files/legacy/Docs/forms/PropTx/Forms/640002.doc)
- Disabled person must provide written acknowledgment by Social Security or Veterans Administration – OR – Proof of Disability Affidavit
(/sites/default/files/legacy/Docs/forms/proptx/forms/prfdisbstatmnt.doc)
- Renewal required at least once every six years as determined by local assessor

Must report Changes in Status

(/sites/default/files/legacy/Docs/forms/proptx/forms/chgstatrptsrctdispersexmptprtptax.doc)
affecting program eligibility and/or benefit level.

Special notices & publications

Property Tax Exemption for Senior Citizens and Disabled Persons (/sites/default/files/legacy/Docs/Pubs/Prop_Tax/seniorexempt.pdf)

RCW

84.36.379 – 84.36.389 (<http://apps.leg.wa.gov/RCW/default.aspx?cite=84.36>)

WAC

458-16A-100 – 458-16A-150 (<http://apps.leg.wa.gov/WAC/default.aspx?cite=458-16A>)

Contact

For questions about the program, contact your county assessor's office.

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