

Important!

Due to the pandemic, our offices are closed to the public. Please visit our [Contact page \(/contact-us\)](/contact-us) for support options.

COVID-19 business relief (</about/business-relief-during-covid-19-pandemic>) is available. El alivio comercial de COVID-19 está disponible (</taxes-rates/espanol/alivio-para-los-negocios-durante-la-pandemia-de-covid-19>).

Property tax exemption program for senior citizens and people with disabilities

Available to:

Taxpayers who meet one of the following requirements as of December 31 of the year before the taxes are due:

- At least 61 years of age or older.
- Retired from regular gainful employment due to a disability.
- Veteran of the armed forces of the United States receiving compensation from the United States Department of Veterans Affairs at one of the following:
 - Combined service-connected evaluation rating of 80% or higher.
 - Total disability rating for a service-connected disability without regard to evaluation percent.

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 *Income Threshold 3* or less. Beginning in 2020, *Income Threshold 3* is based on the county median household income of the county where the residence is located. See income thresholds. (</taxes-rates/property-tax/senior-citizens-and-people-disabilities-exemption-and-deferred-income-thresholds>)

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/64-0002.pdf>).
- 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/64-0018.doc>) affecting program eligibility and/or benefit level.

Special notices & publications

Property tax exemption for senior citizens and people with disabilities

(/sites/default/files/legacy/Docs/Pubs/Prop_Tax/PT_Senior_Exempt_202010.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.