

Important!

Disaster Relief: Revenue will work with businesses that cannot file or pay their taxes on time due to a natural disaster. Learn more about disaster relief.

Property tax exemptions and deferrals

Note: These programs are only available to individuals whose primary residence is located in the State of Washington

[Expand all](#)

- ✓ Property tax assistance program for widows or widowers of veterans

Available To:

A widow or widower of a veteran who died as a result of a service-connected disability; OR was rated 100% disabled by VA for 10 years prior to death; OR was a former POW and rated 100% disabled for 1 year prior to death; OR died in active duty or training status. The widow/widower must be at least sixty-two years of age by December 31 of the year the taxes are due OR be retired from regular gainful employment by reason of disability. The widow/widower must not have remarried.

Program Benefits:

The qualifying applicant receives assistance for payment of property taxes in the form of a grant. The assistance amount is based on the applicant's income, the value of the residence, and the local levy rates. The grant does not have to be repaid as long as the applicant continues to live in the residence until at least December 15 in the year a grant is received.

Qualifying Activity:

Own and occupy a primary residence in the State of Washington; have combined disposable income of \$40,000 or less

Reporting/Documentation Requirements:

- Completion of Property Tax Assistance Claim Form for Widows/Widowers of Veterans and a Combined Disposable Income Worksheet.
- Disabled person must provide written acknowledgment by Social Security or Veterans Administration – OR – Proof of Disability Affidavit.

Annual renewal

- ✓ Property tax deferral program for homeowners with limited income

Special notices & publications

Property tax assistance program for widows or widowers of veterans

RCW

84.39

Contact

For questions about the program, call our Property Tax Division at 360-534-1400.

Available To:

Homeowners with combined disposable income of \$57,000 or less.

Program Benefits:

For the qualifying applicant, the laws governing this program allow payment of the second half property tax installment due in October of the current year.

Applications are due by September 1. The deferred amount accrues simple interest until repayment is complete. The interest rate varies and is based on an average of the federal short-term rate, plus 2 percent. The application form provides the rate for the current year. Deferrals must be repaid when the home is sold, the applicant passes away, or the home is no longer used as the primary residence.

Qualifying Activity:

Own home in Washington for five years; occupy as a primary residence; have combined disposable income of \$57,000 or less; and have enough equity to secure the interest of the State of Washington in the property.

Reporting/Documentation Requirements:

Completion of Deferral Application for Homeowners with Limited Income and a Combined Disposable Income Worksheet.

Annual renewal

- ✓ Property tax deferral program for senior citizens and people with disabilities

Special notices & publications

Property tax deferral for homeowners with limited income

RCW

84.37

WAC

WAC 458-18A

Contact

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

Available to:

Taxpayers who are at least 60 years of age or older by December 31 of the year the application for deferral is filed; OR retired from regular gainful employment by reason of disability.

Program benefits:

For the qualifying applicant, the laws governing this program allow payment of property taxes and special assessments for current and delinquent years. The deferred amount accrues 5% simple interest until repayment is complete. Deferrals must be repaid when the home is sold, the applicant passes away, or the home is no longer used as the primary residence.

Qualifying activity:

Own and occupy a primary residence in the State of Washington; have enough equity to secure the interest of the State of Washington in the property; and have a combined disposable income equal to or less than the *Deferral Threshold*. Beginning in 2020, *Deferral Threshold* is based on the county median household income of the county where the residence is located. See income thresholds.

Reporting/documentation requirements:

- Completion of Deferral Application for Senior Citizens and People with Disabilities and a Combined Disposable Income Worksheet.
- Disabled person must provide written acknowledgment by Social Security or Veterans Administration **or** Proof of Disability Affidavit.

Annual renewal

- ✓ Property tax exemption for nonprofit organizations

Special notices & publications

Property tax deferral for senior citizens and people with disabilities

RCW

84.38

WAC

458-18

Contact

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

Available To:

Qualifying organizations conducting an activity specifically identified in Chapter 84.36 of the Revised Code of Washington. Not all nonprofits have a purpose and activity that entitles them to an exemption. The use of the property determines the exemption. Typical organizations receiving property tax exemption are schools, churches, cemeteries, hospitals, social service agencies, character building organizations, nursing homes, homes for the aging, museums, performing arts facilities, and public meeting halls.

Program Benefits:

The qualifying organizations receive abatement (exemption) of their property taxes. Special assessments are not eligible for this exemption. ***Please note: Property tax exemptions are only applicable to real and personal property located in Washington State.***

Qualifying Activity:

Nonprofit organizations, even though they may be exempt from federal taxes, are not generally exempt from taxes in Washington. Typically, organizations must own and exclusively use their property to conduct an activity specifically exempted by the Legislature to qualify for the exemption.

Reporting/Documentation Requirements:

- Completion of an initial Application for Property Tax Exemption
- Annually on or before March 31
 - Submit a renewal declaration online (instructions) **OR**
 - Call 360-534-1372 to request a renewal declaration via mail.
- Report any changes in use or ownership of the property within 60 days.

Special notices & publications

Application for Property Tax Exemption

Property Tax Exemption for Nonprofits: Administrative Offices of a Religious Organization (informational brochure)

Property Tax Exemption for Nonprofits: Emergency or Transitional Housing (informational brochure)

Property Tax Exemption for Nonprofits: Churches (informational brochure)

Property Tax Exemptions for Nonprofits: Social Service Organizations (informational brochure)

Contact

For questions regarding nonprofit property tax exemptions, please call our Property Tax Division at 360-534-1400.

PTA 13.1.2009
Impact of Local
Zoning
Ordinances on
Property Tax
Exemptions
Granted under
Chapter 84.36
RCW

PTA 10.1.2009
"True Lease" or
Security
Agreement

RCW
84.36

WAC
458-16
458-16A

^ Property tax exemption program for senior citizens and people with disabilities

How are we doing?

Take our survey



to meet one of the following
as of December 31 of the year before
the taxes are due:

Special notices & publications

Property tax

- At least 61 years of age or older

- Retired from regular gainful employment due to a disability.

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RCW

