

SENIOR OR DISABLED PERSON PROPERTY TAX EXEMPTION APPLICATION

I hereby make claim for reduction of property taxes, as provided in RCW 84.36.381-389, due and payable 2019. I do attest and affirm that:

- (1) I am: 61 years of age or older on or before **December 31, 2018**.
 At the time of filing, physically or mentally disabled or retired from regular gainful employment by reason of such disability.
(Proof of Disability required: Doctor's Verification, Social Security Award Letter, or VA Service Connected Award Letter with onset date)
 A surviving spouse (57 years or older) of the person receiving reduction at time of death.
- (2) Married Single/Never Married Widowed Divorced/Legally Separated (**provide decree**) Married-Living Separately
- (3) **Name:** _____ **Date of Birth:** ____/____/____
Spouse/Co-tenant/Domestic Partner's Name: _____ **Date of Birth:** ____/____/____
- (4) I am the owner, hold a lease for life, or hold a life estate for the residence on which the reduction has been filed.
- (5) This is my principal place of residence at the time of filing. **Date property occupied:** _____
- (6) I have sold property in the year 2018. Yes No
 I own more than one piece of property. Yes No **Other Address:** _____
- (7) I have previously received an exemption. Yes No **If yes: When:** _____ **Where:** _____
- (8) My Property is in trust. Yes No **If yes, please include a copy of your trust.**
- (9) I receive Veterans benefits. Yes No **If yes, please provide proof & one month 2018 bank statements from all accounts.**
- (10) I filed a 2018 Income Tax Return with the IRS :
 Yes, please include your 2018 income tax filing with all pages, forms, and schedules.
 No, please provide all 1099's, W-2's, and one month 2018 bank statements from all accounts. (One month is required)

Please report combined taxable and non-taxable gross annual income for 2018, regardless of source. Do not include income for dependent children.

PROOF OF INCOME IS REQUIRED

	2018 Annual Income Amount	OFFICE USE
1. Total Wages (W-2)	\$ _____	
2. Total Interest Income and Dividends (No Exclusions)	\$ _____	
3. Total Income from Rentals, Capital Gains, Partnerships, Trusts, Royalties, Estates, Farms, Businesses	\$ _____	
4. Total Federal Civil Service and Railroad Retirement	\$ _____	
5. Total Other Retirement, Pensions, Annuities and (Taxable) IRA's	\$ _____	
6. Total Unemployment Income, Foreign Income, L&I, Alimony, and Gambling	\$ _____	
7. Total Veterans Benefits/Military Retirement or CRDP, CRSC (Other than Attendant Care Medical Aid)	\$ _____	
8. Total Social Security - Applicant (Include your 2018 SS 1099)	\$ _____	
9. Total Social Security - Spouse/Co-Tenant/Domestic partner (Include your 2018 SS 1099)	\$ _____	
10. Total Income from Any Other Source (Include Contributions From Other Household Members)	\$ _____	
Sub Total	\$ _____	
2018 Deductible Expenditures (Proof required)		
11. Less: Non-reimbursed prescription drugs + Medicare Part B, C & D if not excluded above	\$ _____	
12. Less: Non-reimbursed amount paid directly to nursing home, adult care facility or assisted living (or in-home care of either applicant/spouse/domestic partner)	\$ _____	
13. Less: VA Service Connected disability, DIC benefits, and L&I Time-loss	\$ _____	
Total Combined Income of Applicant and Spouse/Co-Tenant/Domestic Partner	\$ _____	CAT _____

AFFIDAVIT: I swear under the penalties of either civil or criminal perjury that the income I have provided is my entire income and all the statements, as marked, are the truth.
 REDUCTIONS RECEIVED ON BASIS OF ERRONEOUS INFORMATION SHALL BE SUBJECT TO THE COLLECTION OF TRUE TAXES PLUS 100% PENALTY FOR UP TO FIVE YEARS AS PROVIDED FOR IN RCW 84.40.130.

OFFICIAL USE ONLY	FF _____ AC _____ B _____	ID _____	A/L _____	Z _____	YP _____	F/S _____
I certify that I have verified the foregoing income information: <input type="checkbox"/> IRS <input type="checkbox"/> SS 1099 <input type="checkbox"/> Bank Statement <input type="checkbox"/> VA <input type="checkbox"/> DD/DC <input type="checkbox"/> Other Dated this _____ day of _____ 20____ _____ Assessor-Treasurer Employee		DOL _____ PH _____ Signature of Claimant _____ Spouse/Co-tenant/Domestic Partner _____ Home/Cell Phone Number _____ Email _____ Address of property _____ WITNESS REQUIRED _____ WITNESS REQUIRED _____				
Parcel Number _____ Taxpayer Name _____ Taxpayer Mailing Address _____						

SENIOR CITIZEN OR DISABLED PERSON PROPERTY TAX EXEMPTION APPLICATION INSTRUCTIONS

REDUCTIONS RECEIVED ON BASIS OF ERRONEOUS INFORMATION SHALL BE SUBJECT TO THE COLLECTION OF TRUE TAXES
PLUS 100% PENALTY FOR UP TO FIVE YEARS AS PROVIDED FOR IN RCW 84.40.130.

Filing Your Application

Complete the Application included on the reverse of this paper and return to:

**Pierce County ATR
2401 S 35th St, Rm 142,
Tacoma, WA 98409**

If you return the Application and proof of income by mail, the form must be signed by the applicant, his/her attorney, a duly authorized agent, or guardian. The signature must be witnessed by two (2) persons known to the applicant. If you return the Application to our office in person, our staff will witness your signature.

Residency

Your residence is defined as your principal single family dwelling unit, whether separate or part of a multi-unit dwelling, or a mobile home on leased or rented land.

The applicant must have occupied the residence in 2018 and at the time of filing. Temporary confinement to a hospital, nursing home, adult care facility or assisted living **may not** disqualify the applicant if the residence is temporarily unoccupied, is occupied by a spouse and/or persons financially dependent for support, or rented for the purpose of paying a nursing home or hospital.

Income Categories

There are three income categories set by state law:

**Category A \$30,000 or less
Category B \$30,001—\$35,000
Category C \$35,001—\$40,000**

Income beyond this point may not qualify for a reduction.

Taxable and Non-Taxable Gross Income

All income of the applicant and spouse/co-tenant/domestic partner, including contributions from other household members during 2018, must be included. Income documentation is required, including Income Tax Filing, if filed, 1099's, and Bank Statements.

If you file an income tax return with the IRS, please wait until you file before submitting your application.

Losses or depreciation **cannot** be used to offset other income.

Capital gains, military retirement, dividends, State Labor & Industries and workers compensation, pension/retirement, annuities, IRAs, any foreign income, and all other income are to be reported at full value.

VERIFICATION OF ALL INCOME IS REQUIRED

Disabled Veteran or Surviving Spouse

Service Connected Veteran's Disability benefits or Survivors Dependency Compensation (DIC) will be deducted from your disposable income.

Proof of Service-Connected Disability or DIC is required.

You must still include other military and Veterans benefits, other than attendant-care and medical-aid payments. Combat Related Special Compensation (CRSC) & Concurrent Retirement and Disability Pay Benefits must be included as disposable income.

2018 bank statements are Required in addition to other income documents.

Allowable Deductions

You may take deductions from your disposable income for the following expenses paid by you, your spouse, or domestic partner. **Provide documentation for all allowable out-of-pocket expenses that were not reimbursed by insurance or a government program:**

- Non-reimbursed amounts paid for prescription drugs.
- Medicare Part B, Part C/Medicare Advantage Plan, and Part D (Supplement insurance plans cannot be deducted)
- Non-reimbursed amounts paid for goods and services received by in-home care, items such as oxygen, special needs furniture, light house-keeping tasks, life alert, etc.

The Effects of Death and/ or Retirement

If your spouse/co-tenant/domestic partner was deceased or retired in 2018, your income amount may be computed differently. Please contact our office for assistance.

Appeal Of Denial

If your exemption application is denied by the Assessor-Treasurer, you may appeal to the Pierce County Board of Equalization within 60 days of the mailing of the notice of denial.

Questions?

Contact our Senior Citizen or Disabled Person Property Tax Exemption Department at **253-798-2169**



**Mike Lonergan
Assessor-Treasurer**