

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 2020. I do attest and affirm that:

- (1) I am: 61 years of age or older on or before **December 31, 2019**.
 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 _____ Married-Living Separately
date
- (3) **Name** _____ **Date of Birth:** ____/____/____
Spouse/Co-tenant/Domestic Partner's Name _____ **Date of Birth:** ____/____/____
- (4) I reside at this residence more than 9 months of the year Yes No
- (5) This is my principal place of residence as of **March 31, 2019** Date property occupied: _____
- (6) I have sold properties in 2019: Yes No Address/Parcel _____
- (7) I own/co-own other properties: Yes No Address/Parcel _____
- (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 2019 bank statement from all accounts.**
- (10) I filed a 2019 Income Tax Return with the IRS : **(2020 INCOME DOCUMENTS/BANK STMTS WILL NOT BE ACCEPTED)**
 Yes, please include your 2019 income tax filing with all pages, forms, schedules, 1099's/W-2's and one month 2019 Bank statement.
 No, please provide all 1099's, W-2's, and one month 2019 (NOT CURRENT YEAR) bank statement from all accounts.

Please report combined taxable and non-taxable gross annual income for 2019, regardless of source. Do not include income for dependent children.

| PROOF OF INCOME IS REQUIRED | 2019 Annual Income Amount | OFFICE USE ONLY |
|---|---------------------------|-----------------|
| 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 (Include 1099's) | \$ _____ | |
| 5. Total Other Retirement, Pensions, Annuities and (Taxable) IRA's (Include 1099's) | \$ _____ | |
| 6. Total Unemployment, L&I, Disability, Alimony, Gambling and Foreign Income | \$ _____ | |
| 7. Total Veterans Benefits/Military Retirement or CRDP, CRSC, VEAP and DEA | \$ _____ | |
| 8. Total Social Security - Applicant (Include your 2019 SS 1099) | \$ _____ | |
| 9. Total Social Security - Spouse/Co-Tenant/Domestic partner (Include your 2019 SS 1099) | \$ _____ | |
| 10. Total Income from Any Other Source (Include Contributions From Other Household Members) | \$ _____ | |
| Sub Total | \$ _____ | |
| 2019 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.

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|------------------------|--|----------|---|---------|----------|-----------|
| OFFICE 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 Stmt <input type="checkbox"/> DD/DC <input type="checkbox"/> VA <input type="checkbox"/> Other Dated this _____ day of _____ 20____ _____ Assessor-Treasurer Employee | | DOL _____ Signature of Claimant _____ Spouse/Co-tenant/Domestic Partner _____ Home/Cell Phone Number _____ | | | |
| | Parcel Number _____ Taxpayer Name _____ Taxpayer Mailing Address _____ | | Email _____ Address of property _____ WITNESS REQUIRED _____ WITNESS REQUIRED _____ | | | |

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 persons known to the applicant. If you return the Application 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 and you occupy it **for more than 9 months each calendar year.**

The residence must have been occupied on or before March 31, 2019, to qualify for a 2020 exemption.

The applicant must have owned the residence in 2019. Temporary confinement to a hospital, nursing home, adult care facility, assisted living or a blood relative's home **may not** disqualify the applicant if the residence is temporarily unoccupied, is occupied by a spouse 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 1 \$31,644 or less

Category 2 \$31,645—\$38,676

Category 3 \$38,677—\$45,708

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 2019, must be included. Income documentation is required, including Income Tax Filing, if filed, 1099's, and 2019 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 and must be added back to the extent they were used to offset/reduce your income.

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

DISABLED VETERAN OR SURVIVING SPOUSE

Service-Connected Veterans with Disability rating at 80% or higher or Survivors Dependency and Indemnity Compensation (DIC) will be deducted from your disposable income.

Proof of Service-Connected Disability or DIC is required.

Please include other military retirements and Veterans benefits, other than attendant-care and medical-aid payments.

Combat Related Special Compensation (CRSC) & Concurrent Retirement and Disability Pay Benefits (CRDP), Post-Vietnam Era Veterans' Educational Assistance Program (VEAP) Survivors' and Dependents Educational Assistance (DEA) must be included as disposable income.

2019 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.
- Insurance premiums for Medicare under Title XVIII of the Social Security Act. Part B, C Medicare Advantage plan and D (Supplemental & Medigap insurance plans may not 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, lawn care, etc.

EFFECTS OF DEATH AND/OR RETIREMENT

If your spouse/co-tenant/domestic partner was deceased or retired in 2019, 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 Mon-Fri 8:30-4pm

www.piercecountywa.gov/atr



**Mike Lonergan
Assessor-Treasurer**