

# SENIOR CITIZEN OR DISABLED PERSON PROPERTY TAX EXEMPTION

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:  
**Assessor-Treasurer, 2401 South 35th Street, Room 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 2017 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.

## Taxable and Non-Taxable Gross Income

**All income of the applicant and spouse/co-tenant/domestic partner, including contributions from other household members during 2017, 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.

## APPLICATION INSTRUCTIONS

Capital gains, military retirement, dividends, State Labor & Industries pension, 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

The Legislature passed Senate Bill 5256, which allows you to exclude Service-Connected Veteran's Disability benefits or Dependency & Indemnity Compensation as defined in Title 38 part 3, sections 3.4 and 3.5 of the code of Federal regulations. If you are receiving these benefits, they will be deducted from your disposable income.

### **Proof of Service-Connected Disability is required.**

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

**2017 bank statement is 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:

- 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).
- 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 2017, your income amount may be computed differently. Please contact our office for assistance.

## 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**

## 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

[www.piercecountywa.org/atr](http://www.piercecountywa.org/atr)



**Mike Lonergan  
Assessor-Treasurer**

# APPLICATION FOR SENIOR OR DISABLED PERSON PROPERTY TAX EXEMPTION

I hereby make claim for reduction of property taxes, as provided in RCW 84.36.381-389, due and payable 2018. I do attest and affirm that:

- (1) I am:  61 years of age or older on or before **December 31, 2017**.  
 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 100% VA 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) **Date of Birth:** \_\_\_\_/\_\_\_\_/\_\_\_\_ **Spouse/Co-tenant/Domestic Partner's Date of Birth:** \_\_\_\_/\_\_\_\_/\_\_\_\_
- (4)  I am the owner of the residence on which the property taxes have been imposed, and upon which this reduction is filed, either as fee owner, contract purchaser, or life estate therein. Includes lease for life.
- (5)  This is my principal place of residence at the time of filing and for the year 2017.
- (6) This residence is:  A single family dwelling  One unit of a multi-unit dwelling /CO-OP  Mobile Home
- (7) I have sold property within the last year  Yes  No I own the land the mobile home is located on  Yes  No  
 I own more than one piece of property  Yes  No Other Address: \_\_\_\_\_
- (8) My Property is in trust  Yes  No **If yes, please include a copy of your trust.**
- (9) **I receive Service Connected Veterans disability benefits**  Yes  No **PLEASE PROVIDE PROOF & PREVIOUS YEAR BANK STATEMENT**
- (10) **I file a 2017 Income Tax Return with the IRS**  Yes  No **(If yes, include your 2017 income tax filing with all forms and schedules.)**  
 Please report combined taxable and non-taxable gross annual income for 2017, regardless of source. Do not include income for dependent children.

### PROOF OF INCOME IS REQUIRED

	2017 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 .....	\$ _____	_____
5. Total Other Retirement, Pensions, Annuities and (Taxable) IRA's .....	\$ _____	_____
6. Total Unemployment Income, Foreign Income, L&I Pension, Alimony, and Gambling .....	\$ _____	_____
7. Total Veterans Benefits/Military Retirement or CRDP, CRSC (Other than Attendant Care Medical Aid) .....	\$ _____	_____
8. Total Social Security - Applicant <b>(Include your 2017 SS 1099)</b> .....	\$ _____	_____
9. Total Social Security - Spouse/Co-Tenant/Domestic partner <b>(Include your 2017 SS 1099)</b> .....	\$ _____	_____
10. Total Income from Any Other Source <b>(Include Contributions From Other Household Members)</b> .....	\$ _____	_____
Sub Total .....	\$ _____	_____

### 2017 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 benefits ..... \$ \_\_\_\_\_
- 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.  
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FF \_\_\_\_\_  AC \_\_\_\_\_  B \_\_\_\_\_  ID \_\_\_\_\_  A/L \_\_\_\_\_  Z \_\_\_\_\_  YP \_\_\_\_\_

**Official Use Only**

I certify that I have verified the foregoing income information from:  
 IRS  SS 1099  Bank Statement  VA  DD/DC  Other  
 Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

\_\_\_\_\_  
 Assessor-Treasurer Employee

DOL \_\_\_\_\_  PH \_\_\_\_\_  F/S \_\_\_\_\_

Signature of Claimant \_\_\_\_\_

Spouse/Co-tenant/Domestic Partner \_\_\_\_\_

Home/Cell Phone Number \_\_\_\_\_

Address of property (if different than mailing address) \_\_\_\_\_

Parcel Number \_\_\_\_\_

Taxpayer Name \_\_\_\_\_

Taxpayer Mailing Address \_\_\_\_\_

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**WITNESS REQUIRED**

\_\_\_\_\_

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