

# Senior Citizen and People with Disabilities Exemption from Real Property Taxes

Chapter 84.36 RCW Complete this application in its entirety and file along with all supporting documents with your county assessor. For assistance, contact your County Assessor's Office.

## COUNTY USE ONLY

| ASSESSMENT YEAR | TAX YEAR    | TAX CODE AREA | PARCEL # | PID | EXEMPTION LEVEL |
|-----------------|-------------|---------------|----------|-----|-----------------|
| APPROVED DATE   | DENIED DATE | REASON        |          |     | FROZEN VALUE    |

## 1. Applicant Information

Applicant Name + Date of Birth:

Primary Phone #:

Co-applicant Name + Date of Birth:

Secondary Phone #:

Residence Address:

Email Address:

Mailing Address:

## 2. Age or Disability

I am or will be 61 years of age or older by December 31 of the assessment year on which this exemption is based.

I am under 61 years of age and I am retired from regular gainful employment due to a disability.

Disability determination date:

I am a veteran with an 80% service-connected evaluation or compensated at 100% rate due to service-connected disability.

Disability determination date:

I am the surviving spouse/domestic partner of a person who was previously receiving this exemption and I was at least 57 years of age in the year my spouse/domestic partner passed away.

## 3. Ownership and Occupancy

Date property purchased:

Date property initially occupied:

I occupy the residence MORE than 6 months in a calendar year.

YES NO

I have received an exemption before: YES NO

Year, Address, County:

I sold my former residence: YES NO

Year, Address, County:

## 4. Type of Residence

Single-Family Housing co-op

Single Unit of a multi-unit dwelling duplex/condo

Mobile Home (Please provide year, make and model):

### Accessory Dwelling Unit (ADU) Information:

I have an ADU on my property: YES NO

I would like to include the ADU in my exemption:

YES NO If you checked YES, please

describe the ADU:

## 5. Certification

By signing this form, I confirm that I:

- Have completed the income section of this form and all proof of income is included.
- Understand it is my responsibility to notify the county assessor if I have a change in income or circumstances and that any exemption granted through erroneous information is subject to the correct tax being assessed for the last five years, plus a 100 percent penalty.
- Declare under penalty of perjury that the information in this application packet is true and complete.
- Request a refund under the provisions of RCW 84.69.020 for taxes paid or overpaid as a result of mistake, inadvertence, or lack of knowledge regarding exemption from paying real property taxes pursuant to RCW 84.36.381 through 389.

Applicant Signature

Date

# Combined Disposable Income Worksheet

|                                                                                                                                          |                                                       |                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------|
| Income year:                                                                                                                             |                                                       |                                                          |
| Are you required to file a federal income tax return?                                                                                    |                                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b><u>Disposable income</u></b>                                                                                                          | <b><u>Amount</u></b>                                  |                                                          |
| 1. Federal adjusted gross income from Federal Form 1040                                                                                  |                                                       |                                                          |
| 2. Capital gains not reported on your federal income tax return                                                                          |                                                       |                                                          |
| 3. Losses reported on your federal income tax return                                                                                     |                                                       |                                                          |
| 4. Depreciation reported on your federal income tax return                                                                               |                                                       |                                                          |
| 5. Wage income: nontaxable and/or not reported on your federal income tax return                                                         |                                                       |                                                          |
| 6. Dividend or interest income: nontaxable and/or not reported on your federal income tax return                                         |                                                       |                                                          |
| 7. Pension and annuity income: nontaxable and/or not reported on your federal income tax return                                          |                                                       |                                                          |
| 8. Military pay and benefits: nontaxable and/or not reported on your federal income tax return                                           |                                                       |                                                          |
| 9. Veterans pay and benefits: nontaxable and/or not reported on your federal income tax return                                           |                                                       |                                                          |
| 10. Social security or railroad retirement benefits: nontaxable and/or not reported on your federal income tax return                    |                                                       |                                                          |
| 11. Business, rental, or farming income not reported on your federal income tax return                                                   |                                                       |                                                          |
| 12. Other income not included in amounts on Lines 1-11, provide the source, type and amount                                              |                                                       |                                                          |
| 13. Add lines 1-12                                                                                                                       | <b>This is your total disposable income:</b>          |                                                          |
| <b><u>Deductions</u></b>                                                                                                                 |                                                       |                                                          |
| 14. Nursing home, assisted living or adult family home                                                                                   |                                                       |                                                          |
| 15. Home health care                                                                                                                     |                                                       |                                                          |
| 16. Prescription drugs                                                                                                                   |                                                       |                                                          |
| 17. Medicare parts A,B,C, D insurance premiums                                                                                           |                                                       |                                                          |
| 18. Medicare supplemental/Medigap insurance premiums                                                                                     |                                                       |                                                          |
| 19. Durable medical and mobility enhancing equipment and prosthetic devices                                                              |                                                       |                                                          |
| 20. Medically prescribed oxygen                                                                                                          |                                                       |                                                          |
| 21. Long-term care insurance                                                                                                             |                                                       |                                                          |
| 22. Cost-sharing amounts                                                                                                                 |                                                       |                                                          |
| 23. Nebulizers                                                                                                                           |                                                       |                                                          |
| 24. Medicines of mineral, animal and botanical origin prescribed, administered, dispensed, by a naturopath licensed under Washington law |                                                       |                                                          |
| 25. Ostomic items                                                                                                                        |                                                       |                                                          |
| 26. Insulin for human use                                                                                                                |                                                       |                                                          |
| 27. Kidney dialysis devices                                                                                                              |                                                       |                                                          |
| 28. Disposable devices used to deliver drugs for human use                                                                               |                                                       |                                                          |
| 29. Adjustments to income                                                                                                                |                                                       |                                                          |
| 30. Add lines 14-29                                                                                                                      | <b>This is your total deductions:</b>                 |                                                          |
| 31. Subtract line 30 from line 13                                                                                                        | <b>This is your total combined disposable income:</b> |                                                          |

# INCOME AND DEDUCTION REFERENCE GUIDE

## INCOME

**Wages:** If you have W-2s from income, note your earned wages, salaries, and tips.

**Interest & Dividends:** Record any taxable and non-taxable interests and dividends from your income documents.

**IRA:** If received, record any taxable IRA distributions.

**Pension or Annuities:** Record any pension or annuity payments from your 1099 income documents.

**Social Security:** Record any taxable and non-taxable payments from Social Security or any railroad retirement payments from your 1099 documents.

**Capital Gains:** Record any income from capital gains. Note that we do not offset losses as the IRS would.

**Business, Rental or Farm:** Any business, rental, or farm income prior to depreciation. Much like capital gains, we do not offset losses, or in this case depreciation, as the IRS would.

**Unemployment:** Record any income you received for unemployment or disability

**Veteran Retirement:** Record any retirement received from the V.A.

**Veteran Disability:** Record any disability income from the V.A. While we will not account for this as part of your disposable income, we still want verification of the amount for our records.

**Alimony:** Record any alimony payments received throughout the year.

**Other Income:** Make note of all other household income received or contributed by any co-tenants

## DEDUCTIBLE COSTS

**Prescription expenses:** provide documentation if you paid more than \$500 per year for out-of-pocket prescription drug expenses.

**Medicare Insurance Premiums:** Provide amount paid for Medicare parts A thru D and supplemental or Medigap premiums.

**Health Insurance Cost-Sharing:** Provide total yearly amount paid for out-of-pocket medical expenses. Long

**Term Care Insurance:** Provide the total yearly amount paid for long term care insurance premiums.

**In-home Care:** Provide total yearly amount for in home care expenses.

**Off-site Care:** Provide total yearly amount for any Nursing home, Boarding, or adult family home expenses.

**Washington Naturopathic treatments:** Provide total yearly amount for any Washington Licensed Naturopathic treatments.

**Permanent & Disposable Medical supplies:**

Provide total yearly amount not covered by insurance.

**Medical Equipment, Mobility Equipment & Prosthetic devices:** Provide total yearly amount not covered by insurance.

**Miscellaneous Adjustments:** Any amounts listed on tax return schedule 1 page 2, excluding amounts on line 18.

## DO NOT FORGET TO SIGN AND DATE APPLICATION RETURN COMPLETED APPLICATION AND DOCUMENTATION TO:

### Office Location:

7122 W Okanogan Pl, Bldg E130,  
Kennewick, WA 99336

### Mailing Address:

7122 W Okanogan Pl, Bldg E130,  
Kennewick, WA 99336

Email: [exemptions@co.benton.wa.us](mailto:exemptions@co.benton.wa.us)

Website: [www.bentoncountywa.gov](http://www.bentoncountywa.gov)