

**RCW 84.39.010 Exemption authorized—Qualifications.** A person is entitled to a property tax exemption in the form of a grant as provided in this chapter. The person is entitled to assistance for the payment of all or a portion of the amount of excess and regular real property taxes imposed on the person's residence in the year in which a claim is filed in accordance with the following:

(1) The claimant must meet all requirements for an exemption for the residence under RCW 84.36.381, other than the income limits under RCW 84.36.381.

(2) (a) The person making the claim must be:

(i) Sixty-two years of age or older on December 31st of the year in which the claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of disability; and

(ii) A widow or widower of a veteran who:

(A) Died as a result of a service-connected disability;

(B) Was rated as one hundred percent disabled by the United States veterans' administration for the ten years prior to his or her death;

(C) Was a former prisoner of war as substantiated by the United States veterans' administration and was rated as one hundred percent disabled by the United States veterans' administration for one or more years prior to his or her death; or

(D) Died on active duty or in active training status as a member of the United States uniformed services, reserves, or national guard; and

(b) The person making the claim must not have remarried.

(3) The claimant must have a combined disposable income of forty thousand dollars or less.

(4) The claimant must have owned, at the time of filing, the residence on which the real property taxes have been imposed. For purposes of this subsection, a residence owned by cotenants is deemed to be owned by each cotenant. A claimant who has only a share ownership in cooperative housing, a life estate, a lease for life, or a revocable trust does not satisfy the ownership requirement.

(5) A person who otherwise qualifies under this section is entitled to assistance in an amount equal to regular and excess property taxes imposed on the difference between the value of the residence eligible for exemption under RCW 84.36.381(5) and:

(a) The first one hundred thousand dollars of assessed value of the residence for a person who has a combined disposable income of thirty thousand dollars or less;

(b) The first seventy-five thousand dollars of assessed value of the residence for a person who has a combined disposable income of thirty-five thousand dollars or less but greater than thirty thousand dollars; or

(c) The first fifty thousand dollars of assessed value of the residence for a person who has a combined disposable income of forty thousand dollars or less but greater than thirty-five thousand dollars.

(6) As used in this section:

(a) "Veteran" has the same meaning as provided under RCW 41.04.005.

(b) The meanings attributed in RCW 84.36.383 to the terms "residence," "combined disposable income," "disposable income," and "disability" apply equally to this section. [2015 c 86 § 314; 2005 c 253 § 1.]

**Application—2005 c 253:** "This act applies to taxes levied for collection in 2006 and thereafter." [2005 c 253 § 9.]