

RCW 84.39.020 Filing claim for exemption—Requirements. (1)

Each claimant applying for assistance under RCW 84.39.010 must file a claim with the department, on forms prescribed by the department, no later than thirty days before the tax is due. The department may waive this requirement for good cause shown. The department must supply forms to the county assessor to allow persons to apply for the program at the county assessor's office.

(2) The claim must designate the property to which the assistance applies and must include a statement setting forth (a) a list of all members of the claimant's household, (b) facts establishing the eligibility under this section, and (c) any other relevant information required by the rules of the department. The claim must be signed by the claimant subject to the penalties as provided in chapter 9A.72 RCW for false swearing. The first claim must include proof of the claimant's age acceptable to the department.

(3) The following documentation must be filed with a claim along with any other documentation required by the department:

(a) The deceased veteran's DD 214 report of separation, or its equivalent, that must show qualification as a veteran under RCW 41.04.005. If the deceased veteran had an other than honorable characterization of service, the following is also required: (i) Proof that the decedent was, at any point, eligible for or received federal department of veterans affairs monetary benefits; or (ii) proof that the decedent's survivor is eligible for or has received federal department of veterans affairs monetary survivor benefits;

(b) A copy of the applicant's certificate of marriage to the deceased;

(c) A copy of the deceased veteran's death certificate; and

(d) A letter from the United States veterans' administration certifying that the death of the veteran meets the requirements of RCW 84.39.010(2).

(4) The department of veterans affairs must assist an eligible widow or widower in the preparation and submission of an application and the procurement of necessary substantiating documentation.

(5) The department must determine if each claimant is eligible each year. Any applicant aggrieved by the department's denial of assistance may petition the state board of tax appeals to review the denial and the board must consider any appeals to determine (a) if the claimant is entitled to assistance and (b) the amount or portion thereof. [2024 c 146 s 36; 2020 c 139 s 54; 2005 c 253 s 2.]

Automatic expiration date and tax preference performance statement exemption—2024 c 146: "The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act." [2024 c 146 s 37.]

Intent—2024 c 146: See note following RCW 73.04.005.

Application—2005 c 253: See note following RCW 84.39.010.