WAC 458-16A-135 Senior citizen, persons with disabilities, and veterans with disabilities exemption—Application procedures. (1) **Introduction.** This rule explains the application procedures for the exemption on a principal residence as described in RCW 84.36.385.

(2) **When to apply for the exemption.** A claimant may first apply for the exemption in the calendar year that they meet the age, disability, or veterans with disabilities requirements for exemption of taxes due in the following year. If the claimant does not apply when they meet the age, disability, or veterans with disabilities requirements, then they may apply for the exemption in any subsequent year. The exemption may be claimed on their principal residence for previous years by applying with separate applications for each year. However, refunds based on an exemption made in previous years may be refunded for only up to three years after the taxes were due as provided in RCW 84.69.030.

(3) **Application required.** A claimant must submit to the county assessor's office an application for exemption with supporting documents. When an application is first made, if the claimant applies for more than one year, an application must be made for each year the claimant seeks the exemption.

(4) **Where to obtain the application form.** A claimant may obtain the application form and the list of required supporting documents from the county assessor's office where their principal residence is located.

(5) **How to apply for the exemption.** Applications and supporting documents are filed in person, by mail, or by electronic means to the county assessor's office where the principal residence is located.

(a) **The application form.** The county assessor may create the paper or electronic application or may adapt the application created by the department. The county must obtain approval of the final application, paper or electronic, from the department before it may be distributed and used. The claimant must use the application form from the county where the principal residence is located and provide true and accurate information in the application. Additional information regarding approval of forms by the department can be found in WAC 458-12-035 Department approved forms.

(b) **Signatures.** The signature must certify that under penalty of perjury under the laws of Washington the application is true and correct. The application must be signed, dated, and state the place (city, county, or address) where it was signed. The application must be signed by:

(i) The claimant;

(ii) The claimant's designated agent;

(iii) The legal guardian for the claimant (if applicable); or

(iv) If the property is subject to a deed of trust, mortgage, or purchase contract requiring an accumulation of reserves to pay property taxes, the lien holder; and

(v) If the claimant resides in a cooperative housing unit or portion of a cooperative structure representing the claimant's ownership share in that cooperative, the authorized agent of the cooperative must also sign the application.

(c) **Perjury statement.** The perjury statement certifying under the penalty of perjury that the application is true and correct must be placed on the application immediately above the line for the signature. Any person signing a false claim with the intent to defraud or evade the payment of any tax is guilty of perjury under chapter 9A.72

RCW. If a person receives an exemption based on erroneous information, the assessor assesses any unpaid taxes with interest for up to five years. If a person receives an exemption based on erroneous information, and the person either provided that information with the intent to defraud or intentionally failed to correct that information, the assessor will assess any unpaid taxes with interest for up to five years, and will assess the 100 percent penalty as provided in RCW 84.40.130.

(d) **Cooperative agreement to reduce rent.** A cooperative must also agree, in a statement attached to the application, to reduce amounts owed by the claimant to the cooperative by the amount of the property tax exemption. The agreement must also state that when the exemption exceeds the amount owed to the cooperative, the cooperative must pay the claimant any amount of the tax exemption remaining after this offsetting reduction.

(e) **Supporting documents.** Unless the assessor determines that all or some of the supporting documents are not necessary, a claimant must present the documents listed in this subsection with their application. Except for affidavits, the assessor's office should not accept original documents from the claimant. If the assessor's office is presented with original documents, they must make copies or note the information provided in the documents on a separate sheet and return these original documents to the claimant. The claimant must submit the following documents with the application:

(i) If the county records do not reflect the claimant as the property owner, copies of any legal instruments demonstrating the claimant's interest held in the property;

(ii) Documents demonstrating that the property is the claimant's principal residence (i.e., copy of a driver's license and voter's registration card);

(iii) Copies of legal identification showing the claimant's age (i.e., copy of a driver's license or birth certificate);

(iv) If the claim is based on a disability, either:

(A) An affidavit from a licensed physician or certified physician's assistant (medical or osteopath doctor), a licensed or certified psychologist for disabling mental impairments, or a licensed podiatrist for disabling impairments of the foot, that states the claimant is unable to enter into regular gainful employment because of their disability and the expected term of the disability; or

(B) Copies of a written acknowledgment or decision by the Social Security Administration or Veterans Administration that the claimant is permanently disabled;

(v) If the claim is based upon the claimant's veteran status, copies of legal documents showing that the claimant is a veteran of the armed forces of the United States entitled to and receiving compensation from the United States Department of Veterans Affairs at a combined service-connected evaluation rating of 40 percent or higher or at a total disability rating for a service-connected disability without regard to evaluation percent;

(vi) Copies of documents showing income earned or reported by the claimant, the claimant's spouse or domestic partner and any cotenants, even when the income is estimated (income information should be provided to the degree possible and then confirmed with supporting documents in the follow-up period), such proof must include to the extent it is relevant:

(A) If the claimant, the claimant's spouse or domestic partner, or any cotenants receive Social Security payments, a federal statement showing Social Security paid (generally, Form SSA-1099);

(B) If the claimant, the claimant's spouse or domestic partner, or any cotenants receive railroad retirement benefits, a federal statement showing railroad retirement benefits paid (generally, Forms RRC-1099 and RRC 1099-R);

(C) If the claimant, the claimant's spouse or domestic partner, or any cotenants file federal income tax returns, those returns with supporting forms, schedules, and, if specifically requested, worksheets for the deductions taken from gross income (generally, Form 1040 with its supporting forms and schedules);

(D) If the claimant or the claimant's spouse or domestic partner has been in a nursing home, assisted living facility, adult family home, or has been receiving in-home care in either their home or in the home of a relative for purposes of long-term care, copies of invoices (or an equivalent billing statement or payment statement) for nonreimbursed care or documentation to verify the claimant or claimant's spouse or domestic partner have been receiving care at the home of a relative;

(E) If the claimant indicates that the nonreimbursed prescription drug expenses for the claimant and the claimant's spouse or domestic partner for the period under review exceeds $500, copies of checks or other payment statements (i.e., pharmacy printout of payments for purchases) showing amounts paid for nonreimbursed prescription drug expenses;

(F) Copies of documents showing premiums paid if the claimant or the claimant's spouse or domestic partner pays health care insurance premiums for medicare under Title XVIII of the Social Security Act (i.e., 1099, or medicare plan policy declaration);

(G) If no federal returns were filed or received, the claimant must still provide copies of documents to demonstrate their income and the income of their spouse or domestic partner and any cotenants (i.e., federal income statements such as Form W-2 (wages), Form 1099-INT (interest), Form 1099-DIV (dividends), Form 1099-R (pension amounts), Form 1099-G (unemployment), or Form 1099-Misc. (contract income)). Even claimants who claim they have no federal income (or an inordinately small amount of federal income) must have income to maintain themselves and their residences. In these situations, the claimant must produce copies of documents demonstrating the source of the funds they are living on (i.e., checking account registers and bank statements) and the bills for maintaining the claimant and the residence (i.e., public assistance check stubs, utility invoices, cable TV invoices, check registers, bank statements, etc.); and

(vii) Any other copies of documents the assessor requires in their discretion for the claimant to produce in order to demonstrate the claimant qualifies for the exemption.

(f) Public disclosure of the application. The application may not be disclosed. A copy of the application may be disclosed only if all income information on the application is redacted so that it cannot be read. Except as required by law, no public disclosure may be made of the checklist of supporting documents or any supporting documents retained that concern the income of the claimant, the claimant's spouse or domestic partner, or any cotenant.

[Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 26-03-074, s 458-16A-135, filed 1/20/26, effective 2/20/26. Statutory Authority:

RCW 84.36.865. WSR 24-03-003, § 458-16A-135, filed 1/3/24, effective 2/3/24; WSR 20-04-017, § 458-16A-135, filed 1/24/20, effective 2/24/20. Statutory Authority: RCW 84.08.010, 84.08.070, 84.52.0502, and 84.55.060. WSR 15-22-086, § 458-16A-135, filed 11/3/15, effective 12/4/15. Statutory Authority: RCW 84.36.389 and 84.36.865. WSR 13-08-028, § 458-16A-135, filed 3/27/13, effective 4/27/13. Statutory Authority: RCW 84.36.383, 84.36.389, and 84.36.865. WSR 08-16-079, § 458-16A-135, filed 7/31/08, effective 8/31/08; WSR 03-09-002, § 458-16A-135, filed 4/2/03, effective 5/3/03.]