

Senior Citizen and Disabled Persons Property Tax Exemption

Spokane County Assessors Office

*Legislative Changes made in Chapter 270, 2004 Laws
effective 6/10/04 (SB 5034)*

1999 through 2004 Tax Year

2005 Tax Year

A

Income \$0 – \$18,000

Income \$0 – \$25,000

Exempt all Excess Levies
Exempt Regular Levies the greater of:

- \$50,000 assessed value, or
- 60% of the assessed value

Exempt all Excess Levies
Exempt Regular Levies the greater of:

- \$60,000 assessed value, or
- 60% of the assessed value

B

Income of \$18,001 - \$24,000

Income of \$25,001 - \$30,000

Exempt all Excess Levies
Exempt Regular Levies the greater of:

- \$40,000 assessed value, or
- 35% of the assessed value not to exceed \$60,000

Exempt all Excess Levies
Exempt Regular Levies the greater of:

- \$50,000 assessed value, or
- 35% of the assessed value not to exceed \$70,000

C

Income of \$24,001 – \$30,000

Income of \$30,001 – \$35,000

Exempt all Excess Levies

Exempt all Excess Levies

Confinement to a hospital or nursing home shall not disqualify the claimant

Confinement to a hospital, nursing home, boarding home or adult family home shall not disqualify the claimant

Senior of 61 years prior to year exemption claim filed or retired due to physical disability.

Senior of 61 years prior to year exemption claim filed or retired due to disability.

From Income, may additionally deduct boarding home or adult family home treatment AND health care premiums for medicare.

Deferral

Based on income of \$34,000 or Less

Deferral

Based on income of \$40,000 or less.