

INSTRUCTIONS

This application along with income/expense documents must be filed with the Spokane County Assessor's Office in order to receive a reduction in property taxes payable in 2010. You must attach ALL income and expense documents including complete IRS tax forms, as applicable. If all required documents are not received with your application, we will deny your application for exemption.

- 1 **Name and Address** Enter the claimant's name, address, telephone number, spouse, co-tenant, or domestic partner's name.
- 2 **Type of Ownership** Check the box that pertains to you. If you check a life estate or lease for life, attach a copy of that portion of the deed, lease or trust.
- 3 **Type of Residence** Check the box that applies to your property.
- 4 **Parcel Number** This number may be obtained from your latest tax statement, Or call (509) 477-3698
- 5 **Eligibility**

The following are acceptable supporting documents

⇒ **Gross Income** ⇒ You must report **ALL** income sources - Taxable and Non-Taxable - such as IRS tax returns, retirement income statements, bond statements, IRA and annuity disbursement statements, social security statements, gift of money or monies contributed or paid to you by others, unemployment compensation, public assistance, disability payments, alimony, VA benefits, investments, capital gains (we **do not** allow the deductions of capital losses per RCW 84.36.383), trust or royalty disbursements, partnership disbursements, and business and rental income (we **do not** allow depreciation deductions per RCW 84.36.383).

⇒ **Co-Tenant/ Domestic Partner** ⇒ A co-tenant is a person who resides with the claimant and has ownership interest in the residence.

 - **Spouse, co-tenant and/or domestic partner income must be provided.**
 - **If your spouse, co-tenant or domestic partner files a separate tax return, proof of his or her income and expense claims must be submitted.**

⇒ **Deductions** ⇒ Non-reimbursed nursing home, assisted living and adult care expenses, including non-reimbursed medication expense for claimant, spouse or domestic partner may be deducted from gross income. **Documentation of non-reimbursed expenses is required.** Non-reimbursed in-home care for claimant, spouse or domestic partner may be deducted. Items such as specialty foods, oxygen, Meals on Wheels, special needs furniture, attendant care and light housekeeping may be deducted from gross income. **Documentation of non-reimbursed expenses is required.** It is not a requirement that the person providing in-home care be specially licensed BUT you will be required to provide adequate payment documentation. Non-Reimbursed prescription drug expenses (including co-pays) may be deducted. **Documentation of non-reimbursed expenses is required.**
- 6 **Exemption Type** Check only the box(es) that apply. -You must occupy the residence more than 6 months each year.

If disabled and under 62 years of age, Social Security or Labor and Industries award letter is required, or contact our office at 477-3698 for form letter to submit to your doctor for verification of disability.
- 7 **Dates and Signature** Fill in your birthdate, spouse or domestic partner's birthdate and the year you purchased/occupied your residence.

⇒ **Signature** ⇒

 - **Read this entire form before signing.**
 - Claimant, please sign this application in front of two witnesses. Examples of a witness are: Family members, neighbors, financial institutions. The witness is only witnessing your signature, and is not verifying the information on your application. If someone other than the claimant is signing this document, please attach proof of authority such as Power of Attorney.

For help or questions regarding the application call the Assessor's Office at (509) 477-5754

This material is available in alternate format for individuals with disabilities or a language other than English by calling (360) 705-6715. Teletype (TTY) users may call (800) 451-7985