Enclosed is the 2023 property tax exemption application. Eligibility is based on your qualifying information during the assessment year – the year prior to the tax year. You must meet the following criteria:

2022 combined disposable household income must be less than $40,000 and

Age 61 or above – born in 1961 or before; or disabled from substantial gainful activity prior to December 31, 2022; or be a Veteran of the armed forces of the United States with an 80% service-connected evaluation or compensated at 100% rate due to a service-connected disability prior to December 31, 2022, and

Ownership and Residency – Own and physically occupy the residence on or before June 30, 2022. Applicants must occupy the residence for more than 6 months each year.

The state requires proof of all income. Did you file a 2022 federal tax return? If the answer is yes, a complete copy is required, including all schedules, along with year-end statements backing up the figures on your tax return. If you do not file a 2022 federal tax return, income proof is still required. Please provide year-end statements for all income received into the household in 2022.

The Assessor’s office cannot make copies for you.

Your application will be returned if:

It is incomplete.
It does not include income or allowed expense documentation proof.
It does not include a driver’s license or state ID card showing residency and birth date.
It has not been signed.

Applications are processed in the order received in the office, and you will be notified by mail once the process is completed.

If you have any questions or need assistance, please contact the office at (509) 477-3698.

There are several ways to submit your application and supporting documents:

Mail: Spokane County Assessor, Attn: Exemption Section, 1116 W Broadway Ave, Spokane WA 99260
Email: assessorseniorexemptions@spokanecounty.org
Fax: 509-477-3697
In Person: 1116 W Broadway Ave, Spokane WA 99260

1116 W. BROADWAY AVENUE • SPOKANE, WA 99260-0010
PHONE: 509-477-3698 • FAX: 509-477-3697 • ASSESSORSENIOREXEMPTIONS@SPOKANECOUNTY.ORG
Please complete both sides of this application

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Applicant Name and Mailing Address:</strong></td>
<td><strong>Property Address:</strong></td>
</tr>
<tr>
<td>Date of Birth:</td>
<td>Parcel or Account # Purchase Year:</td>
</tr>
</tbody>
</table>

**3.**
- I am: □ Single □ Married □ Widowed □ Divorced □ Legally Separated □ Married living apart
- □ My primary phone number is: ___________ My secondary phone number is: ___________.
- My e-mail address is: ___________________________ (Optional)

**4.**
- □ My spouse/domestic partner or co-tenant’s (co-owner who lives with me) name is ___________________________ and birthday is ___________. If deceased, date of death ___________.
- □ A co-owner, whose name is ___________________________, did not reside in the home in 2022, and does not contribute to the household income.
- □ A person who lives with me and contributes to the household income but does not have an ownership interest in my home ___________________________.

**5.**
- □ I have/had an exemption at another residence in Washington or another state.
  - When: ____________________ Where: ____________________ (What year) (Address including county)

To qualify for the Senior Citizen/People with Disabilities Exemption, an applicant must meet the following criteria:
- Own and occupy the home as your principal residence for MORE than 6 months in 2022. Proof may be required.
- Have a total combined disposable income of not more than $40,000. (Complete the worksheet on the reverse side)
- Meet one of the age or disability requirements in section 6.

**6.**
- □ I was 61 years of age or over by December 31, 2022. (Provide a copy of your Washington driver's license, state ID card or documentation showing date of birth.)
- □ I am under 61 years of age and I am retired from regular gainful employment due to a disability. Disability determination date ____________________.
  (Provide a copy of your SSA award notice or a Proof of Disability Statement completed by your physician.)
- □ I am a Veteran with an 80% service-connected evaluation or compensated at 100% rate due to service-connected disability. The effective date of my disability is: ____________.
  (Provide a copy of your VA award notice.)
- □ I am a surviving spouse/domestic partner of a person who was previously receiving this exemption and I was at least 57 years of age in the year my spouse/domestic partner passed away. My birthdate is: ____________.
  (Provide a copy of your Washington driver's license, and spouse's death certificate.)

**7.**
- □ I owned and occupied this home as my principal residence by June 30, 2022. (Provide proof of residency; a copy of your Washington driver's license or state ID card.)
  I occupy this residence:
  □ More than 6 months in a calendar year.
  □ Less than 6 months in a calendar year.
  □ I owned more than one property in 2022. It is/was: □ a rental □ unoccupied □ sold in 2022 □ other:
  Other property address(es) ___________________________.

Questions? Call: (509) 477-3698

Continued on Reverse
8. Use the worksheet below to help calculate your TOTAL household income. (Disposable income/combined disposable income.)
Did you file a federal income tax return? Yes ☐ No ☐

<table>
<thead>
<tr>
<th>INCOME</th>
<th>DEDUCTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Total (W-2) wage incomes</td>
<td>K Prescription Drugs</td>
</tr>
<tr>
<td>B Total interest and dividend income</td>
<td>L Treatment or care of either person in the home or in a nursing home,</td>
</tr>
<tr>
<td>C Total pension, annuity and IRA distribution income</td>
<td>boarding home, or adult family home.</td>
</tr>
<tr>
<td>D Total Social Security and Railroad retirement benefits income</td>
<td>M Health care insurance premiums for Medicare Parts A, B, C, and D and</td>
</tr>
<tr>
<td>E Total business income (no reduction for losses or depreciation)</td>
<td>Medicare supplemental (Medigap) policies.</td>
</tr>
<tr>
<td>F Total Capital Gain income</td>
<td>N Additional allowable deductions starting with 2022 Combined Disposable</td>
</tr>
<tr>
<td>G Total income from rentals, royalties, partnerships, S corps, Trusts, Farms (no reduction for losses or depreciation)</td>
<td>Income. See enclosed list.</td>
</tr>
<tr>
<td>H Total military pay and benefit income</td>
<td>O Other adjustments to income</td>
</tr>
<tr>
<td>I Total veterans pay and benefit income</td>
<td>Total Deductions</td>
</tr>
<tr>
<td>J Total income from any other source including from other household members</td>
<td>Total Income for 2022</td>
</tr>
<tr>
<td>SUBTOTAL</td>
<td></td>
</tr>
</tbody>
</table>

Did you remember to include copies of:  
✓ A driver’s license or other approved documentation showing residency and birthdate.  
✓ A disability award notice showing date of determination, if applicable.  
✓ A death certificate, if an owner is deceased, or if applying as qualified widow/widower.  
✓ The Trust agreement and the completed Declaration of Trust, if applicable.  
✓ Complete IRS tax return if filed and all W2’s and 1099s, proof of all income to household.  
✓ Purchase and sale documents of any properties bought or sold in 2022.  
✓ Pharmacy printout and proof of allowable deductions.  

9. Certification  
By signing this form, I confirm that I:  
• Have completed the income section of this form and proof of income is included.  
• Understand it is my responsibility to notify the county assessor if I have a change in income or circumstances and that any exemption granted through erroneous information is subject to the correct tax being assessed for the last five years, plus 100% penalty.  
• Declare under penalty of perjury that the information in this application packet is true and complete.

Date: ____________________________  Date: ____________________________
Signature of Claimant              Deputy Assessor

<table>
<thead>
<tr>
<th>Application #</th>
<th>FOR COUNTY USE ONLY</th>
<th>Denied</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022 Type</td>
<td>Frozen Year</td>
<td>ATC #</td>
</tr>
<tr>
<td>2023 Type</td>
<td>Frozen $</td>
<td>Yr Eligible</td>
</tr>
</tbody>
</table>

Questions? Call: (509) 477-3698
Senior Citizen and People with Disabilities Exemption from Real Property Taxes Instructions for Completing the Application

Complete Parts 1 - 7 in their entirety and include supporting documents to avoid delays in application processing. If you have questions, contact your county assessor’s office at (509) 477-3698.

Part 8

How combined disposable income is calculated
Per RCW 84.36.383(1) "combined disposable income" is your disposable income plus the disposable income of your spouse/domestic partner and any co-tenants, minus expenses for you or your spouse/domestic partner.

How disposable income is calculated
"Disposable income" has a specific definition for the purpose of this program. Per RCW 84.36.383(6), "disposable income" is adjusted gross income, as defined in the federal internal revenue code, plus all of the following that were not included in, or were deducted from, adjusted gross income:
- Capital gains, other than a gain on the sale of a principal residence that is reinvested in a new principal residence.
- Amounts deducted for losses or depreciation.
- Pensions and annuities.
- Social security act and railroad retirement benefits.
- Military pay and benefits other than attendant-care and medical-aid payments.
- Veterans pay and benefits other than attendant-care, medical-aid payments, VA disability benefits, and DIC.
- Dividend receipts.
- Interest received on state and municipal bonds.

These incomes are included in "disposable income" even when it is not taxable for IRS purposes.

What are deductible expenses
Expenses paid by you or your spouse/domestic partner (not reimbursed or covered by insurance) for:
- Prescription drugs.
- Treatment or care of either person in the home or in a nursing home, boarding home, or adult family home.
- Health care insurance premiums for Medicare Parts A, B, C, and D and Medicare supplemental (Medigap) policies.
- Durable medical and mobility enhancing equipment and prosthetic devices.
- Medically prescribed oxygen.
- Long-term care insurance.
- Cost-sharing amounts (amounts applied toward your health plan’s out of pocket maximum).
- Nebulizers.
- Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a Washington licensed naturopath.
- Ostomy items.
- Insulin for human use.
- Kidney dialysis devices.
- Disposable devices used to deliver drugs for human use.

Mid-year income change
If your income substantially decreased for at least two months before the end of the year and you expect the change to continue indefinitely, you may be able to use your new average monthly income to estimate your annual income. Calculate your income by multiplying your new average monthly income (during the months after the change occurred) by twelve. Include documentation that shows your new monthly income and when the change occurred with your included documentation.

Example: You retired in May and your monthly income decreased from $3,500 to $1,000 beginning in June. Multiply $1,000 x 12 to estimate your new annual income.

Important: Calculate disposable income for you, your spouse/domestic partner, and any co-tenant(s). If you report income that is very low or zero, attach documentation showing how you meet your daily expenses.

Use Line J to report any income not reported on your tax return and not listed on Lines A through I. Include foreign income not reported on your federal tax return and income contributed by other household members. Provide the source and amount of the income.

Special Instructions for Line O
If you had adjustments to your income for any of the following, report these amounts on Line O and include the documentation you used to calculate the amount of the adjustment.
- Educator Expenses.
- Self-employment deductions.
- Health savings account deductions.
- Moving expenses for members of the Armed Forces.
- IRA Deduction.
- Alimony paid.
- Student loan interest.
- Tuition and fees.

Income Thresholds and Level of Reduction
Income Threshold 1: $0 - $30,000 Exempt from regular property taxes on $60,000 or 60% of the valuation, whichever is greater, plus exemption from 100% of excess levies and Part 2 of the state school levy.

Income Threshold 2: $30,001 - $35,000 Exempt from regular property taxes on $50,000 or 35% of the valuation, whichever is greater, not to exceed $70,000, plus exemption from 100% of excess levies and Part 2 of the state school levy.

Income Threshold 3: $35,001 - $40,000 Exempt from 100% of excess levies and Part 2 of the state school levy.
Part 9

Sign and date the application. You are signing under oath acknowledging all information is true and accurate. You understand it is your responsibility to notify the county assessor if you have a change in circumstances.

Documentation to include

You must provide documentation to your county assessor’s office to support the information reported on the application.

Proof of income

If you, your spouse/domestic partner, and any co-tenants file a federal tax return, provide a complete copy of the return(s) and all supporting documents that are part of the federal tax return(s).

If you, your spouse/domestic partner, and any co-tenants do not file a federal tax return, provide documentation of all income received by you, your spouse/domestic partner, and any co-tenants.

Other documents

Include copies of standard federal forms and documents used by others to report income they paid out including, but not limited to:

- W-2’s – Wage & Tax Statement.
- W-2-G – Certain Gambling Winnings.
- 1099-B – Proceeds from Broker & Barter Exchange.
- 1099-Int – Interest Income.
- 1099-Misc – Contract Income, Rent & Royalty Payments, Prizes.
- 1099-S – Proceeds from Real Estate Transactions.

Other Income Sources

If you have income from other sources and you did not receive a W-2 or 1099 for the income you received, provide the following:

- A statement from the organization that issued the payments; and/or
- Copies of your monthly bank statements with a statement describing the type of income received (e.g. tips, cash earned from yard sales or odd jobs, rental income, groceries purchased for you in return for a room in your house, etc.).

Proof of expenses

Include copies of invoices, pharmacy statements, coverage statements, etc. for all expenses not reimbursed by insurance or a government program. Allowable expenses are for you or your spouse/domestic partner.

Proof you meet requirements

Include copies of documentation showing you meet the age or disability, ownership, and occupancy requirements such as:

- A copy of your driver’s license or state issued photo id.
- A copy of your voter registration.
- A copy of your birth certificate.
- If your eligibility is based on a disability: a copy of your disability award letter from SSA or VA (that shows the DATE you were determined to be disabled) or a Proof of Disability statement completed and submitted by your physician.
- A complete copy of trust documents, if applicable.
- A copy of your deed, if applicable.
- Any other documents your county assessor requests.