Stevens County
WASHINGTON

ASSESSOR'S OFFICE

_____**QUALIFYING YEAR FOR** _____ **TAX YEAR**

APPROVED LEVEL:_____ DENIED REASON:_____ by _____on_____

Senior Citizen and People with Disabilities Exemption from Real Property Taxes

_____ New _____Reinstate _____Transfer _____ Status Change

Chapter 84.36 RCW

1. Applicant Name and Mailing Address:	2. Parcel #: _____ Physical Address (If different from mailing):_____

3. Primary Phone: _____ Secondary Phone: _____

I am: _____Single ____ Married ____Divorced ____ Legally Separated ____Widowed

4. PROOF OF AGE and DISABILITY REQUIRED: (Provide a copy of documentation to verify your age.)

_____ Driver's License or _____ Birth Certificate or _____ Passport

_____ I was 61 years of age or older this application year.
My birthdate is: _____ *(Verified by:_____)*

_____ I am not 61, but I have received a disability determination notice effective prior to December 31st of this application year. The effective date of my disability is: _____
(Verified by: _____)

PROVIDE A COPY OF YOUR SSI Determination Letter or Physician's Statement Form *(available upon request)*

_____ I am or my spouse is a Veteran with a service-connected disability with a rating of: _____%

The effective date of my disability is: _____ *(Verified by:_____)*

PROVIDE A COPY OF YOUR VA DETERMINATION LETTER.

_____ My spouse/domestic partner was receiving this exemption but has passed away and I was at least 57 years of age by December 31st in the year of his/her death.
My birthdate is: _____.
PROVIDE A COPY OF THE DEATH CERTIFICATE.

_____ I have received a prior exemption. Where:_____
When: _____

5. Date Property Purchased: _____ Date originally occupied: _____

My residence is a : _____ Single family home _____ Duplex/Condo

_____ Manufactured Home: Year: _____ Make: _____

My property includes: ___ Up to 1 acre of land ____ More than 1 acre of land: # _____ acres

_____ Multiple Residences

5. Continued

_____I occupied the residence _____ (#of) months this application year OR
_____I did not occupy the residence this year.
_____I lived in a licensed care facility or with a family member for the purpose of long term care this application year. Date moved / admitted: _____ Facility

or Family Member name, relationship, and address: _____

_____

Accessory Dwelling Unit (ADU) Declaration:
_____I do not have an ADU
_____I want to include my ADU in the exemption.

Describe the ADU: _____
_____I do not want to include my ADU in the exemption.

_____ My spouse, domestic partner or do-tenant's (owner who lives with me) name is: _____
and birthdate is _____. If spouse/partner/co-tenant is deceased, date of death is: _____.
SPOUSE, DOMESTIC PARTNER, AND CO-TENANT'S INCOME MUST BE SUBMITTED WITH APPLICATION

_____ A tenant, boarder, or companion (non-owner) is living with me and contributes to household expenses.
MONIES CONTRIBUTED TO HOUSEHOLD EXPENSES MUST BE REPORTED AS INCOME FOR THE APPLICANT.

_____There is a Trust of Life Estate / Lease for Life associated with the property.
Provide copies of the pages of the trust that contain language conveying a beneficial (lifetime) interest in the residence. See WAC 458-16A-100 (19), (21) and (22).

_____I owned other property during this application year. It/they were: ___ rented ___vacant
_____ sold date: _____ Property address(es) or parcel #'s: _____

6. _____I filed an income tax return this application year. **PLEASE ATTACH A COMPLETE COPY OF YOUR TAX RETURN**, including schedules, supporting documents **(W2's, 1099's, K1's, 8949's etc.)** and **PROOF OF FILING.**

OR _____ I did not file a tax return this application year. **PLEASE ATTACH COPIES OF ALL SUPPORTING DOCUMENTS: 1099's, W2's, bank deposit statements, ect. (*any and all documents you would have provided to your Tax Advisor / CPA, if you had been required to file a federal return).*** Also see **"Documents to Include"** Instructions.

7. _____Please complete the attached COMBINED DISPOSABLE INCOME WORKSHEET to calculate your TOTAL household income - both taxable AND non-taxable - for the Applicant, Spouse, Domestic Partner and Co-owners who live with you (co-tenant) per RCW 84.36.383(1) *ALL INCOME MUST BE DISCLOSEDPER RCW 84.36.383(4)(5).* Losses and depreciation cannot be deducted to reduce your income.

TOTAL INCOME FROM WORKSHEET FOR YEAR _____ IS $ _____

Document verification for all income and expenses must be submitted - See "Documents to Include"

8. BY SIGNING THIS FORM, I CONFIRM THAT I:
- Have completed the income worksheet and submitted all required documentation.
- Understand it is my responsibility to notify the Assessor if I have any change in income or circumstance AS THEY OCCUR and that any exemption granted through erroneous information is subject to the correct tax being assessed for up to the last five years, plus 100% penalty.
- Declare under penalty and perjury that the information in this application packet is true and complete.
- Request a refund under the provision of RCW 84.69.020 for taxes paid or overpaid as a result of mistake, inadvertence or lack of knowledge regarding exemption from paying real property taxes pursuant to RCW 84.36.381 through 389.

_____DATE_____
Applicant or Guardian / Power of Attorney (documentation required)

INCOMPLETE APPLICATIONS WILL BE DENIED AND RETURNED TO APPLICANT. DO NOT SUBMIT ORIGINAL DOCUMENTS! Please provider **COPIES** of your income documents. We will be happy to make copies for you if you submit your application(s) in person. Personal income records are destroyed after processing.

You may mail, fax, email or drop your packet off:

Stevens County Assessor's Office
215 S. Oak Street, Room 101
Colville, WA 99114
Phone: 509-684-6161 or Fax 509-684-7580

INSTRUCTIONS FOR COMPLETING THE APPLICATION

Complete the information requested in all boxes. To avoid delays in processing your application, remember to answer all questions and include all of the required documentation. If you have questions about what to include, contact your County's Assessor's Office

PAGE 1 - Applicant and Property Information
Complete **Boxes #1-4**, checking the boxes with apply to you and provide the corresponding documents (in bold) as applicable. Proof of age is required.

Box #5 - Residence, Ownership and Occupancy
Enter the date you purchased your property and when you originally occupied the property. The Assessor's Office can help provide information on deed dates, acreage, and residence type. Indicate how many months in the application year that you physically occupied your residence. You must have occupied your home more than six (6) months in a calendar year. Check any and all other boxes which apply to you this application year and provide requested information.

PAGE 2 - Box #5 continued

ADU Instructions

Beginning with tax year 2025, the definition of residence was expanded to include one accessory dwelling unit (ADU). This change can result in a greater reduction of property taxes for the applicant because the value of the ADU is included in the reduced valuation for the program.

Important factors that can impact your exemption:

(main
home and included ADU)

Renting any portion of your residence (main home or the ADU

Box #6 - Indicate if you filed a tax return or not.

Box #7 - Complete the attached Combined Disposable Income Worksheet and enter total here.

The Legislature gave "disposable income" a specific definition. According to RCW 84.36.383(5), "disposable income" is adjusted gross income (AGI) as defined in the federal internal revenue code, PLUS all of the following that were not included in, or were deducted from the AGI:

- 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 depreciatio
- Pensions and annuities
- Social Security and Railroad Retirement benefits
- Military pay and benefits other than attenda care and medical-aid payments
- Veterans pay and benefits other than attendant-care, medical-aid payments, veteran's disability benefits and dependency and indemnity compensation, and
- Dividend receipts and interest received on state and municipal bonds

All of the above is included in "disposable income" even when it is not taxable for IRS purposes.

If you report income that is very low or zero, attach documentation showing how you meet your daily living expenses.

INSTRUCTIONS (continued)

Box #7 continued

Mid-year changes: If your income was substantially changed for at least tow months before the end of the year and you expect that change to continue, 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 by twelve. Report this amount on the Combined Disposable Income Worksheet and provide verifying documentation of this income change amount and when it occurred. *For example: You retired in May and your income for the remainder of the year is substantially reduced.*

Deductions: RCW 84.36.383(4) defines "combined disposable income" as yours, your spouse's, domestic partner's, and co-tenant's disposable income minus yours, your spouse's, or domestic partner's eligible deductions (out of pocket costs as verified by receipts) for:

ALL income years:

- In-home Care and Services
- Nursing, Boarding or Adult-Family Home
- Prescription Drugs
- Medicare Premiums (parts A, B, C, and D)

Starting 2021 income year, you may also deduct:

- Long-term Care Insurance Premiums as defined in RCW 48.84.020
- Medicare-approved Supplemental Insurance Premiums
- Cost-sharing (co=pays to insurance companies)
- Durable medical equipment / prosthetics / mobility equipment / dialysis equipment
- Naturopath-Prescribed medicines (see detailed table
- Oxygen / Insulin / Nebulizers / disposable delivery devices.

FOR MORE DETAILS, PLEASE REFER TO THE SPECIFIC INSTRUCTIONS INCLUDED WITH COMBINED DISPOSABLE INCOME WORKSHEET. Detailed tables listing eligible deductions starting 2021 income years are available upon request.

Box #8 - Certification - IMPORTANT

Applicant's signature on applications for 2020 ta year and prior years must be witnessed by two persons with no financial or ownership interest in the property **or** a Deputy Assessor. **No witnesses are required for tax years 2021 forward.**

Form 63 0036

Combined Disposable Income Worksheet

Attach and submit the completed worksheet with your property tax relief application.

Instructions (worksheet is on the last page)

The terms disposable income and combined disposable income for the purpose of Washington's property tax relief programs for individuals are defined in RCW 84.36.383 and WAC 458-16A-100. Use this worksheet to calculate your combined disposable income and enter the result on your property tax relief application(s).

Enter the calendar year of the income you are reporting.

If you, your spouse/domestic partner, and/or co-tenants are required to file a federal income tax return, mark yes even if they have not been filed yet. Note: if federal income tax returns are required to be filed, you will need to provide a complete copy of the federal income tax returns submitted to the IRS. Your county assessor may require you to wait to complete your application(s) until the federal income tax returns have been filed with the IRS.

Disposable income: Include amounts for you and your spouse or domestic partner as well as amounts of anyone living in the residence that has an ownership interest in the residence.

Line 1 If you filed a federal income tax return enter your federal Adjusted Gross Income (AGI) on Line 1 and include a complete copy of your federal income tax return. If you did not file a federal income tax return enter zero.

Line 2 If you filed a federal income tax return, enter the amount of capital gains exempted or not reported on your federal income tax return. If you did not file a federal income tax return, enter all your capital gains from all sources. This includes the gain on the sale of a primary residence to the extent the gain was not used to purchase a replacement primary residence. Do not use losses to offset gains. Include copies of 1099's and year-end account statements.

Line 3 If you filed a federal income tax return and reported losses, you must add back the losses to the extent they were used to offset or reduce income. Ex1: On Schedule D, you reported a $10,000 loss but the loss was limited to $3,000. Enter $3,000 on Line 3. Ex2: You filed two Schedule C's – one with a $10,000 loss and one with a $5,000 net income. A net loss of $5,000 was reported on your federal income tax return. Enter $10,000 on Line 3. If you did not file a federal income tax return, enter zero.

Line 4 If you filed a federal income tax return and reported depreciation and the net result was a loss, you must recalculate the net income/loss without the depreciation expense. If there is still a net loss enter zero on Line 4. If the result is net income, enter the net income on Line 4. If you did not file a federal income tax return, calculate any business, rental, etc. net income/loss without a deduction for depreciation expense. Include copies of all supporting documents.

Line 5 If you filed a federal income tax return, enter the amount of nontaxable wages you received. If all your wages were taxable and included on your federal income tax return, enter zero. If you did not file a federal income tax return, enter the total wage income you received. Include copies of W-2's or wage statements.

Line 6 If you filed a federal income tax return, enter the amount of nontaxable interest and dividends received. Include nontaxable interest on state and municipal bonds. If you did not file a federal income tax return, enter the total interest and dividend income you received including interest on state and municipal bonds. Include copies of 1099's or other tax statements.

Line 7 If you filed a federal income tax return, enter the amount of nontaxable pension and annuity distributions you received. Ex: You received $10,000 in pensions and annuities. The taxable amount was $6,000. Enter the nontaxable $4,000 on Line 6. If you did not file a federal income tax return, enter the gross pension and annuity distribution amounts on Line 6. Do not include nontaxable IRA distributions. Include copies of 1099's.

Line 8 If you filed a federal income tax return, enter the amount of nontaxable military pay and benefits, including Combat Related Special Compensation (CRSC), you received. Do not include attendant-care and medical-aid payments. If you did not file a federal income tax return, enter the amount of all military pay and benefits regardless of whether it is subject to federal income tax. Do not include attendant-care and medical-aid payments. Include copies of award letters or other supporting documents.

Line 9 If you filed a federal income tax return, enter the amount of nontaxable veteran pay and benefits you received. Do not include attendant-care and medical-aid payments, disability compensation, or dependency and indemnity compensation paid by DVA. If you did not file a federal income tax return, enter the total amount of veteran pay and benefits you received. Do not include attendant-care and medical-aid payments, disability compensation, or dependency and indemnity compensation paid by DVA. Include copies of award letters or other supporting documents.

Line 10 If you filed a federal income tax return, enter the amount of nontaxable social security and railroad retirement benefits. Ex: Your gross Social Security benefit was $10,000 and $4,000 was subject to federal income tax, enter the nontaxable $6,000 on Line 9. If you did not file a federal income tax return, enter the gross social security and railroad retirement benefits you received. Include copies of 1099's.

Line 11 If you filed a federal income tax return, enter the amount of business, rental, or farming income not reported on your federal income tax return or related schedules. If you did not file a federal income tax return enter the total amount of business, rental, or farming income. You can deduct normal expenses, except depreciation, but do not use losses to offset income. Include copies of all supporting documents.

Line 12 If you filed a federal income tax return, enter the amount of any other income you received not reported on your federal income tax return or disclosed on a previous line including money contributed to household expenses from other residents. If you did not file a federal income tax return, enter the amount of any other income you received not reported on a previous line including money contributed to household expenses from other residents.

Deductions: Include amounts paid by you and your spouse or domestic partner that were not reimbursed by insurance or other organizations or providers.

Line 14 Enter nursing home, assisted living facility, or adult family home expenses incurred. Provide copies of invoices or equivalent documents for the amounts entered.

Line 15 Enter home health care expenses incurred. Home health care means the treatment or care received in the home that is similar to the type of care provided in the normal course of treatment or cane in a nursing home. The providers of home health care do not have to be licensed for the cost to be deductible under this provision. Qualifying expenses may be: physical therapy received in the home, medical treatments or care received in the home, attendant care, light housekeeping tasks, meals-on-wheels, or life alert. Provide copies of invoices or equivalent documents for the amounts entered.

Line 16 Enter the amounts paid for prescription drugs. Provide a summary from your pharmacies or equivalent documents for the amounts entered.

Line 17 Enter the amounts paid for Medicare Parts A, B, C, or D insurance premiums. Provide copies of SSA-1099, invoices, or equivalent documents for amounts entered.

Line 18 Enter the amounts paid for approved Medicare supplemental insurance premiums. Provide copies of statements identifying insurance company, plan number, and premiums paid.

Line 19 Enter amounts paid for durable medical equipment, mobility enhancing equipment, and prosthetic devices. Deductible amounts include for purchase, rental, repair, cleaning, replacement parts, etc. Review WAC 458-20-18801 tables 1, 3, and 5 for qualifying items. Provide receipts or invoices for amounts entered.

Line 20 Enter amounts paid for medically prescribed oxygen, including but not limited to, oxygen concentrator systems, oxygen enricher systems, liquid oxygen systems, and gaseous, bottled oxygen systems prescribed. Provide receipts or invoices for amounts entered.

Line 21 Enter amounts paid for long-term care insurance premiums. Provide invoices or equivalent documents for amounts entered.

Line 22 Enter amount paid for cost-sharing. Cost-sharing amounts included deductibles, co-insurance, co-payments for enrollees in health plan; the amounts counted toward the plans out-of-pocket maximum. Provide a coverage summary that identifies the amount of out-of-pocket maximum incurred.

Line 23 Enter amounts paid for nebulizers; a device, not a building fixture, that converts a liquid medication into a mist so that it can be inhaled. Provide receipts or invoices for amounts entered.

Line 24 Enter amounts paid for medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, by a naturopath licensed under Washington law. Provide the receipts or invoices for amounts entered, a copy of the treatment plan, and the name of the naturopath and their Washington license number.

Line 25 Enter the amounts paid for ostomic items; disposable medical supplies used by colostomy, ileostomy, and urostomy patients, and includes bags, belts to hold up bags, tapes, tubes, adhesives, deodorants, soaps, jellies, creams, germicides, and other like supplies. Does not include undergarments, pads, and shields to protect undergarments, sponges, or rubber sheets. Provide receipts or invoices identifying items and amounts paid.

Line 26 Enter amounts paid for insulin for human use. Provide receipts or invoices identifying items and amounts paid.

Line 27 Enter amounts paid for kidney dialysis devices. Provide receipts or invoices identifying items and amounts paid.

Line 28 Enter amounts paid for disposable devices used to deliver drugs such as syringes, tubing, or catheters. Does not include a stand or device that holds the tubing or catheter. Provide receipts or invoices identifying items and amounts paid.

Line 29 If you filed a federal income tax return, enter zero. The amount you entered on Line 1 accounts for adjustments to income if you filed a federal income tax return. If you did not file a federal income tax return, review federal form Schedule 1 (Form 1040) and federal form Schedule 1 instructions for valid adjustments to income. If any adjustments are applicable, enter the amounts. Provide supporting documents for all amounts entered.

Line 31 Combined disposable income. Enter this amount on your main application; Senior Citizen and People with Disabilities Exemption from Real Property Taxes, Deferral Application for Senior Citizens and People with Disabilities, Deferral Application for Homeowners with Limited Income, or Property Tax Assistance Application for Widows/Widowers of Veterans.

Combined Disposable Income Worksheet

Income year:	
Are you required to file a federal income tax return?	☐ Yes ☐ No
Disposable income	**Amount**
1. Federal adjusted gross income from Federal Form 1040	
2. Capital gains not reported on your federal income tax return	
3. Losses reported on your federal income tax return	
4. Depreciation reported on your federal income tax return	
5. Wage income: nontaxable and/or not reported on your federal income tax return	
6. Dividend or interest income: nontaxable and/or not reported on your federal income tax return	
7. Pension and annuity income:nontaxable and/or not reported on your federal income tax return	
8. Military pay and benefits: nontaxable and/or not reported on your federal income tax return	
9. Veterans pay and benefits: nontaxable and/or not reported on your federal income tax return	
10. Social security or railroad retirement benefits: nontaxable and/or not reported on your federal income tax return	
11. Business, rental, or farming income not reported on your federal income tax return	
12. Other income not included in amounts on Lines 1-11, provide the source, type and amount	
13. Add lines 1-12 **This is your total disposable income:**	
Deductions	
14. Nursing home, assisted living or adult family home	
15. Home health care	
16. Prescription drugs	
17. Medicare parts A,B,C, D insurance premiums	
18. Medicare supplemental/Medigap insurance premiums	
19. Durable medical and mobility enhancing equipment and prosthetic devices	
20. Medically prescribed oxygen	
21. Long-term care insurance	
22. Cost-sharing amounts	
23. Nebulizers	
24. Medicines of mineral, animal and botanical origin prescribed, administered, dispensed, by a naturopath licensed under Washington law	
25. Ostomic items	
26. Insulin for human use	
27. Kidney dialysis devices	
28. Disposable devices used to deliver drugs for human use	
29. Adjustments to income	
30. Add lines 14-29 **This is your total deductions:**	
31. Subtract line 30 from line 13 **This is your total combined disposable income:**	