

**Renewal Form**

**Property Tax Exemption for Senior Citizens and Disabled Persons**

Chapter 84.36 RCW and Chapter 458-16A WAC

You are receiving a reduction in real property taxes under the Property Tax Exemption Program for Senior Citizens & Disabled Persons. The laws and rules require that you complete a Renewal Application at least once every six years. Complete and return this renewal application packet to the Kitsap County Assessor before June 15, 2019.

Mail or bring application packet to: Kitsap County Assessor, 614 Division Street MS-22, Port Orchard, WA 98366  
For Questions or assistance call: 360-337-7160 or email: [Losborne@co.kitsap.wa.us](mailto:Losborne@co.kitsap.wa.us)

1. Applicant Name		Spouse/Domestic Partner or Co-tenant Name	
Applicant Birth date		Spouse/Domestic Partner or Co-tenant Birth date	
Mailing Address		City	State Zip
Property Address, if different			
Home Phone	Cell Phone	Email	
Tax Account Number/Parcel Number			

**2. Current Marital Status:**  Single  Married  Registered Domestic Partnership  
 Divorced \_\_\_\_\_  Legal Separation \_\_\_\_\_  Terminated a Registered Domestic Partnership  
 Widowed – Date of death: \_\_\_\_\_

**3. Answer the following questions.**  
**Yes / No**

If you initially qualified for this program because of a disability, has your disability status changed since your last application or renewal? **If yes**, provide the following information:  
Date of change: \_\_\_\_\_ Reason for change: \_\_\_\_\_

Have there been any changes in the ownership for this residence since your last application or renewal? This includes transfer to a trust or adding someone else to your deed. **If yes**, include copies of the deed(s) and/or trust document(s).

**You must physically occupy your home for more than 6 months each calendar year.**  
Have you stayed somewhere else for more than six months in **any** of the following years?  
 2015  2016  2017  2018

**If yes, were you in one of the following:**  Hospital  Nursing Home  Assisted Living  Licensed Adult Care Facility  
Name of the facility: \_\_\_\_\_

**If in a facility**, was your primary residence:  temporarily unoccupied  occupied by your spouse or domestic partner or by someone else who is financially dependent on you  rented to help offset the cost of your stay in the facility  occupied by a caretaker who is not paid for watching the house? **(Check all that apply.)**

**Resided Other (include dates):** \_\_\_\_\_

Have you sold or purchased any other real property since your last application or renewal?  
**If yes, provide an address and/or parcel numbers.** \_\_\_\_\_

**FOR COUNTY USE ONLY:**

**Current Exemption Status:**  Category A  Category B  Category C

**Exemption Approved** Required Renewal Year: 2023  
 No Change  
 Status Change  Category A  Category B  Category C

**Denied (reason):** \_\_\_\_\_

**Income Review Required**  2015 (TY2016)  2016 (TY2017)  2017 (TY2018)

**Processed by:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Part 4. APPLICANT/COAPPLICANT INCOME SOURCES – IN 2018: did you, your spouse/domestic partner or co-tenant receive any of the following sources of income? Check ALL boxes that apply:**

- File an IRS tax return  Do not file an IRS tax return
- Earned Wages (**W-2, 1099-MISC**)
- Pension /  Annuity /  IRA distribution (**1099-R**)
- Social Security Benefits (**SSA/SSDI Form 1099-SSA**)
- Supplemental Security Income (**SSI**)
- Railroad Retirement/Social Security Equivalent Benefit (**RRB-1099 & RRB-1099-R**)
- Cash and/or Food Assistance:  DSHS Cash  DSHS Food  Other \_\_\_\_\_
- Non-taxable Veteran’s Disability or Pension Benefits or DIC Benefits \$ \_\_\_\_\_/month  
 Service-connected disability **Disability Rating (%)** \_\_\_\_\_  Medical Aid and Attendance Care
- Non-taxable Military Benefits (**DFAS Retiree Account Statement showing pre-tax deductions**)
- Non-taxable State L & I or U.S. Labor (OWCP) Worker’s Compensation (**Time Loss or Pension**)
- Unemployment Benefits (**1099-G**)
- Alimony /  Spousal Maintenance /  Child Support
- Interest and/or Dividends (**1099-INT, 1099-DIV**)
- Gambling Winnings (**W-2G**)
- Trust, Royalties, Partnership, Estate/Inheritance (**SCH K-1**)
- Investments – Capital gains (stocks, mutual funds) (**1099-B**)
- Foreign Income – (i.e. Out-of-Country Pension)
- Rental, Business and/or Farm Income
- Savings, Certificate of Deposit (CD), Money Market Accounts
- Reverse Mortgage
- Family and/or Friends, or Others (gifts, loans) Source: \_\_\_\_\_ Amount: \_\_\_\_\_
- Yes**  **No:** Are other persons living in the home? If yes,  
 **Yes**  **No:** Do they contribute to the household expenses (rent, groceries, utilities, etc)? If yes,  
 Monthly contribution amount \$ \_\_\_\_\_

**5. By signing this form I confirm that I:**

- Have completed the application to the best of my ability and the required documentation is included.
- Understand it is my responsibility to notify you 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 a 100 percent penalty.
- Declare under penalty of perjury that the information in this application packet is true and complete.
- Request a refund under the provisions 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.

**You must have two people witness your signature.** Otherwise, you must present your application in person and an employee of the Kitsap County Assessor’s Office will witness your signature.

Signature of Applicant	Date	<b>1<sup>st</sup> Witness Signature</b> (If not signed at Assessor’s Office)	Date
By: Guardian or POA for Applicant, If Applicable (MUST provide copy of Power of Attorney)	Date	<b>2<sup>nd</sup> Witness Signature</b> (If not signed at Assessor’s Office)	Date
		Signature of Assessor or Deputy	Date

## Checklist of Documentation to Include

**INCOME YEAR:    2018**

**A. Federal Tax Forms**     Non-filing Status

- Form 1040, 1040A, or 1040EZ
- Form 1040X – Amended Return
- Form 1040-NR, 1040-NR-EZ
- Schedule B – Interest & Ordinary Dividends
- Schedule C – Profit & Loss from Business
- Schedule D – Capital Gains & Losses
- Schedule E – Supplemental Income & Loss
- Schedule F – Profit & Loss from Farming
- Schedule K-1 – Beneficiary’s Share of Income
- Schedule SE – Self-employment tax deduction
- Form 8949 – Sales & Other Dispositions
- Form 8829 – Expenses for Business Use of your Home
- Form 4797 – Sales of Business Property
- Form 6252 – Installment Sale Income
- Form 1116 – Foreign Tax Credit
- Form 2063 – US departing alien income tax statement
- Form 2555 – Foreign earned income annual certificate of compliance
- Form 2555-EZ – Foreign earned income exclusion
- Form 5498 – IRA contribution information
- Form 8889 – Health savings account (HSAs)

If you file an IRS Tax Return, we will need to see ALL the supporting income documentation.

For example: if you file a tax return and received interest, dividends, pension, social security, etc., we will need to see all those documents that correspond with the figures listed on the tax return.

**B. Income Verification Documents**

- W-2’s - Wage & Tax Statement
- W-2-G - Certain Gambling Winnings
- SSA-1099 - Social Security Benefits
- 1099-R – Pension, Annuities, IRA, Insurance Contracts
- 1099-Int - Interest Income
- 1099-Div - Dividends & Distributions
- 1099-B - Proceeds from Broker & Barter Exchange
- 1099-G – Unemployment Compensation
- 1099-Misc – Miscellaneous Income
- 1099-S - Proceeds from Real Estate Transactions
- RRB-1099 - Railroad Retirement Benefits
- RRB-1099-R – Railroad Pension Benefits
- 1099-C – Cancellation of Debt
- 1099-LTC – Long Term Care & Accelerated Death Benefits
- 1099-SA – Distribution from an HSA, Archer MSA, or Medicare Advantage MSA
- 1098-E – Student loan interest statement

**NOTE:**

Many 1099 statements have multiple pages (1099 Consolidated Form, 1099Div, 1099B). Please include ALL pages if you receive these statements.

**C. Other Income Sources (Check Only If Applicable)**

If you have income from other sources and you did not receive a W2 or 1099 for the income you received, you must provide the following:

- Copies of all 12 monthly bank statements (**January through December 2018**)
- Copies of statements (full year) from organizations that issued the payments (SSI, DSHS, WA Labor & Industries, U.S. Dept. of Labor (OWCP), etc.)
- A copy of Retiree Account Statement or Annuitant Account Statement from DFAS – disclosing all pre-tax deductions from military benefits.
- A copy of your service-connected disability rating and benefit amount from the Veterans Administration.
- A copy of dissolution of marriage or legal separation documents – disclosing spousal maintenance, alimony, child support, or other income supplement.
- Signed Statement of Non-Owner Occupant from any person contributing to your household expenses

**D. Proof of Allowable Expenses (Check Only If Applicable)**

Provide documentation for the allowable out-of-pocket expenses that were not reimbursed by insurance or a government program – **Only for the following items:**

- Care in a nursing home, assisted living, or licensed adult family/boarding home
- In-home care
- Prescription drugs (Most pharmacies will provide a print-out for the year if you ask for one.)
- Medicare premiums **only** (Part B; Part C -Medicare Advantage; Part D – Prescription Drug insurance plans. **Not** Medigap or other supplemental insurance (1099-SSA, OPM – Notice of Annuity)
- Self-employed health insurance premiums (If Applicable for IRS AGI deduction)

**E. Proof Of Age Or Disability**

- A copy of your driver's license or State issued photo identification
- If eligibility is based on a disability and we do not already have verification on file,**
  - A copy of your disability award letter from Social Security Administration w/date of disability
  - A copy of a disability rating letter from Veterans Administration w/date of disability and percent rating
  - Proof of Disability form completed by your physician/physician assistant (nurse practitioner not acceptable)

**And Proof Of Ownership And Residency**

- A copy of your deed to verify ownership (i.e. statutory warranty deed, quit claim deed, real estate contract, etc.)
- A copy of mobile title or proof of title elimination (If Applicable)
- A Verification of Residency & Capital Gain/Loss Worksheet if previous residence sold in last 12 months
- A copy of the Settlement Statement if you sold a previous residence in the last 12 months
- An Ownership Affirmation Statement (If Applicable – Co-tenant does not occupy residence with claimant)
- A complete copy of your Trust document, Last Will & Testament, Life Estate document (If Applicable)
- A copy of Power of Attorney or Guardianship (If Applicable)
- A copy of Death Certificate (If Applicable)
- A copy of Decree of Dissolution, Legal Separation, or Property Settlement Agreement (If Applicable)

**\*\*\*To establish residency, your driver's license(s) and voter registration(s) are verified. If the primary residence on either of these sources DOES NOT MATCH, further proof of residency will be required. \*\*\***

<b>COUNTY USE ONLY:</b>	Application Type:	NEW	RENEWAL	STATUS CHANGE
1. <input type="checkbox"/> Complete <input type="checkbox"/> Incomplete	Deputy Assessor _____	Date _____	<input type="checkbox"/> Counter <input type="checkbox"/> Mail <input type="checkbox"/> Fax/Email	
2. <input type="checkbox"/> Complete <input type="checkbox"/> Incomplete	Deputy Assessor _____	Date _____	<input type="checkbox"/> Counter <input type="checkbox"/> Mail <input type="checkbox"/> Fax/Email	
3. <input type="checkbox"/> Complete <input type="checkbox"/> Incomplete	Deputy Assessor _____	Date _____	<input type="checkbox"/> Counter <input type="checkbox"/> Mail <input type="checkbox"/> Fax/Email	

# IMPORTANT INSTRUCTIONS FOR COMPLETING THE RENEWAL APPLICATION

## Page 1

Provide the information requested in Parts 1 through 3.

**In Part 1**, a co-tenant is someone who lives with you and has an ownership interest in your home.

**In Part 2**, if you have become divorced, legally separated, or widowed since your last application or renewal, provide a copy of your decree of dissolution, separation agreement, or death certificate, if applicable.

**In Part 3**, if you answer “yes” to any of these questions, provide documentation to substantiate the claim.

## Page 2

**In Part 4**, mark **all** income sources you, your spouse or domestic partner, and any co-tenants received during the specific assessment year listed on the application – providing copies of all required documentation as shown on pages 3 and 4.

**In Part 5, Your signature must have two witnesses**. If you do not have anyone available to witness your signature, take your completed application to the Assessor’s Office and someone there will witness your signature. If the application is signed by a power-of-attorney or guardian, you must include a copy of POA or guardianship document.

**To avoid delays in processing your application, include copies of all the required documentation using the CHECKLIST OF DOCUMENTATION TO INCLUDE.**

## Pages 3-4

These pages list the required documentation necessary to complete your application. Provide copies of all documents pertaining to your household income and other requested information to verify the eligibility requirements. The Assessor’s Office staff will review the application checklist for completeness.

**In section A**, if you file a tax return with the IRS, you must provide copies of all the forms that were utilized to complete your return.

**In section B**, provide complete copies of all year-end income source documents (whether you file an IRS tax return or not).

**In section C**, provide copies if you have any income sources that you did not receive a W2 or 1099, or it is necessary to further demonstrate certain income sources you may receive.

**In section D**, if you have any allowable out-of-pocket expenses you wish to have deducted from your disposable income, you must provide verification – billing statements, pharmacy statements, credit card statements, etc.

**In section E**, provide a copy of valid photo identification to verify your date of birth and residential address. If your driver’s license does not reflect your current address and you have changed it with the DMV, provide a copy of a confirmation statement. You may also submit voter registration and passport to verify residency and date of birth. You may also be required to provide a copy homeowners insurance declaration and utility billing statements to support the residency requirement.

If you are affected by any of the other listed documents in section E, you must provide copies to further confirm your exemption eligibility.

**ALL INCOMPLETE APPLICATIONS SHALL BE RETURNED FOR COMPLETENESS**

**NOTE: Status changes not properly reported between renewal applications may result in the removal of the exemption based on erroneous information for all back years since your last application resulting in additional property taxes owing.**

### **Proof of disability**

RCW 84.36.383(7) defines “Disability” as having the same meaning as provided in 42 U.S.C. Sec. 423(d)(1)(A): “The inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months.”

In the absence of a written acknowledgment or decision by the Social Security Administration or Veterans Administration of a permanent disability, or if requested by the Assessor, a taxpayer applying for property tax exemption as a disabled person must provide a statement completed and signed by a licensed physician. This statement shall indicate the extent of the disability and the expected period or term of the disability.

### **How is disposable income calculated?**

The Legislature gave “disposable income” a specific definition. According to RCW 84.36.383(5), “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 (annuities also include income from unemployment, disability, and welfare);
  - ◆ 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, veterans’ disability benefits, and dependency and indemnity compensation; and
  - ◆ Dividend receipts and interest received on state and municipal bonds.
- ◆ **This income is included in “disposable income” even when it is not taxable for IRS purposes.**

### **What is combined disposable income?**

RCW 84.36.383(4) defines “combined disposable income” as your disposable income plus the disposable income of your spouse or domestic partner and any co-tenants, minus amounts paid by you or your spouse or domestic partner for:

- ◆ Prescription drugs;
- ◆ Treatment or care of either person in the home or in a nursing home, boarding home, or adult family home; and
- ◆ Health care insurance premiums for Medicare. (At this time, other types of insurance premiums are not an allowable deduction.)

Care or treatment in your home means medical treatment or care received in the home, including physical therapy. You can also deduct costs for necessities such as oxygen, special needs furniture, attendant-care, light housekeeping tasks, meals-on-wheels, life alert, and other services that are part of a necessary or appropriate in-home service.

### **What if my income changed in mid-year?**

If your income was substantially reduced (or increased) for at least two months before the end of the year and you expect that change in income to continue indefinitely, you can 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.

**Example:** You retired in September and your monthly income was reduced from \$3,500 to \$1,000 beginning in October. Multiply \$1,000 x 12 to estimate your new annual income.

You can choose to return the completed Application Packet by mail, fax, email, or you can bring it to our office in person. The office hours are Monday – Thursday 8:00-4:30, Fridays 9:00-1:00. No appointment is necessary.

**The mailing address is: KITSAP COUNTY ASSESSOR  
614 DIVISION ST MS-22  
PORT ORCHARD WA 98366**

**Fax: 360-337-4874      Email: [assessor@co.kitsap.wa.us](mailto:assessor@co.kitsap.wa.us)**

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