

Deferral Program for Homeowners with Limited Income

RCW 84.37

WAC 458-18A

Program Overview

Under this deferral program, the Washington State Department of Revenue pays the second installment of your property taxes and/or special assessments, due October 31, on your behalf. The program is not an exemption or a grant. Deferred taxes are taxes that have been postponed. When you no longer own and use the property as your personal residence, you must repay the deferred tax. The deferred amount, plus interest, becomes a lien in favor of the state until the total amount is repaid.

Eligibility Requirements

To be eligible for this program, you must meet the ownership, residency, income, and equity requirements. In addition, your first property tax installment for the year, due April 30, must already be paid and your application must be filed with your county assessor no later than September 1.

Ownership and Residency

The program is only available to residents and property located in Washington State.

You must have owned your home for more than five years before you can apply for a deferral, and the home must be your primary residence when you apply for a deferral. You must have been living in the home as of January 1 of the application year, and you must live there for more than six months during that year and every subsequent year.

Your residence may qualify even if you are in a hospital, nursing home, boarding home or adult family home. Even though you currently reside in one of these facilities, you can still meet the residency requirement if your home is temporarily unoccupied, occupied by your spouse or domestic partner, or by someone else who is financially dependent on you, or if your home is rented to help pay for the cost of your stay in the facility.

Income Limit

Your annual household disposable income for the previous year must be \$57,000 or less.

Household income includes your disposable as well as the disposable income of your spouse or domestic partner and any co-tenants. A co-tenant is a person who lives in the home and has an ownership interest in the home. disposable income is defined in statute and is not the same as your taxable income used for federal income tax purposes.

Questions?

Phone: 509-447-4312

Email: [assessor \[at\] pendoreille.org](mailto:assessor@pendoreille.org)

Do not email applications or personal information.

Applications and renewal forms must be mailed in or hand delivered.

Supporting Documents

DOR – Program Publication (LI) 2.71 MB

Deferral Application for Limited Income Homeowners 199.87 KB

Income Thresholds by County set by Washington State 25.85 KB