



**Pend Oreille County Assessor**  
 PO Box 5010, 625 W 4<sup>th</sup> St  
 Newport, WA 99156-5010  
 509-447-4312

**Renewal Form**  
**SENIOR CITIZEN AND DISABLED PERSONS**  
**REDUCTION IN PROPERTY TAXES (RCW 84.36)**

You are currently receiving a reduction in real property taxes under the Property Tax Exemption Program for Senior Citizens and Disabled Persons. Our office requires that the exemption be renewed yearly. It is now time to start the renewal process. Return completed renewal form to your Pend Oreille County Assessor before the date on the enclosed cover sheet.

<b>Property ID# or Geo ID#:</b> _____ <b>Applicant Name:</b> _____ Birthdate ____/____/____ <b>Spouse/Partner:</b> _____ Birthdate ____/____/____ <b>Mailing Address:</b> _____ <b>City, State, Zip:</b> _____ <b>Phone Number:</b> _____ <b>Property Address:</b> _____	<p align="center"><b>County Use Only</b></p> <p align="center"><b>2019 Assessment for 2020 Taxes</b></p> <input type="checkbox"/> No Income Level Change <input type="checkbox"/> Income Level Change from Tier ____ to Tier ____ <input type="checkbox"/> Approved for Exemption <input type="checkbox"/> 60% of value but not less than \$60,000 <input type="checkbox"/> 35% of value but not less than \$50,000 or more than \$70,000 <input type="checkbox"/> Excess levies only <input type="checkbox"/> Denied <input type="checkbox"/> Approved for Refund by Assessor: _____ <input type="checkbox"/> Approved for Refund by Treasurer: _____
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**Occupancy** I occupy the residence (check one):  more than 9 months in a calendar year  less than 9 months in a calendar year.

**Yes  No**  Are you the surviving spouse or domestic partner of someone who was receiving this exemption and has passed away since the last application or renewal? **If yes**, please answer the following:  
**Yes  No**  Were you at least 57 years of age in the year your spouse or domestic partner passed away?  
 What was your spouse or domestic partner's date of death: \_\_\_\_/\_\_\_\_/\_\_\_\_

**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: \_\_\_\_\_

**Yes  No**  Were you in a hospital, nursing home, boarding home, adult family home or living with a relative for the purpose of long-term care?  
**If yes**, was your home:  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 hospital, nursing home, boarding home, or adult family home; OR  occupied by a caretaker who is not paid for watching the house? **Check all that apply.**

**Yes  No**  Are there other persons living in the home who contribute to household expenses? **If yes**, enter the contributed amount in the **Other Income** area.

**INCLUDE ALL TAXABLE & NON-TAXABLE INCOME of applicant, spouse/domestic partner & co-tenant**

<b>2019 YEARLY INCOME</b>		<b>2019 YEARLY DEDUCTIONS / EXPENSES</b>	
Total Earned Wages, Salaries and Tips	\$ _____ yr	Nursing Home, Boarding Home, Assisted Living or Adult Family Home cost	-\$ _____ yr
Total Taxable and Non-Taxable Interest and Dividends	\$ _____ yr	In-Home Care Expenses	-\$ _____ yr
Alimony or Public Assistance received	\$ _____ yr	Non-Reimbursed Prescription Costs	-\$ _____ yr
Capital Gains (do not deduct losses)	\$ _____ yr	Medicare Insurance Premiums	-\$ _____ yr
Business, Rental, and Farm Income before depreciation	\$ _____ yr	(B, C & D are the only allowed plans)	
Taxable IRA Distributions	\$ _____ yr	<b>SUBTOTAL 2019 YEARLY EXPENSES</b>	<b>\$ _____ yr</b>
Total Pensions & Annuities	\$ _____ yr	<b>TOTAL 2019 YEARLY INCOME</b>	<b>\$ _____</b>
Unemployment Income or Disability Income (not VA Disability or DIC)	\$ _____ yr	<b>(Yearly Income minus Expenses)</b>	<b>_____ ↑</b>
Social Security or Railroad Retirement Income	\$ _____ yr		
Veteran or Military income	\$ _____ yr		
All Other Income contributed to household	\$ _____ yr		
<b>SUBTOTAL 2019 YEARLY INCOME</b>	<b>\$ _____</b>		

\* If you file an IRS tax return, please wait until you file before submitting your renewal to us and provide a complete copy of your tax return, including all schedules.

\* If you do not file an IRS tax return, provide a copy of all year-end statements (1099's & W-2's).

\* Also provide documentation of any qualifying expenses.

**YOU MUST PROVIDE COPIES OF ALL 2019 INCOME INFORMATION**

Any exemption granted through willfully providing erroneous information shall be subject to the correct tax being assessed for up to the last five years plus a 100% penalty (RCW 84.36.385). I swear under the penalties of perjury that all foregoing statements are true. **This claim is SUBJECT TO AUDIT by the Dept. of Revenue.**

**Applicant Signature** \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_ **Deputy Assessor** \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
**Witness Signature** \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_ **Witness Signature** \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

# SENIOR CITIZEN & DISABLED PERSON PROPERTY TAX EXEMPTION

## Filing Your Renewal

Failure to complete and return the renewal in a timely manner may result in the cancellation of your property tax exemption. The full property tax amount will then become due.

Complete the Renewal included on the reverse of this paper and return to:

**Pend Oreille County Assessor's Office**  
**625 W 4<sup>th</sup>, P.O. Box 5010**  
**Newport, WA 99156-5010**

If you return the Renewal and proof of income by mail, the form must be signed by the applicant, or his/her attorney, or a duly authorized agent or guardian and two witnesses.

If you return the Renewal to our office in person, our staff will witness your signature.

## Residency

Your residence is defined as your principal single family dwelling unit, whether separate or part of a multi-unit dwelling. A mobile home on leased or rented land also qualifies as your residence.

The applicant must have owned and occupied the residence for at least 9 months in the year 2019. Confinement to a hospital, nursing home, adult care facility or assisted living may not dis-qualify the applicant if the residence is:

- 1) temporarily unoccupied,
- 2) occupied by a spouse or domestic partner and/or persons financially dependent for support,
- 3) rented for the purpose of paying the facility costs, or
- 4) occupied by an unpaid caretaker.

## Taxable and Non-Taxable Gross Income

All income of the applicant and spouse/co-tenant/ domestic partner, including contributions from other household members, during 2019 must be included. Income documentation is required. If you file an income tax return with the IRS, please wait until you file before submitting your renewal to us. *If you will not be able to make the renewal deadline due to filing please contact our office.*

Losses or depreciation cannot be used to offset other income.

Capital gains, veteran's benefits, dividends and other income are to be reported at full value.

## RENEWAL INSTRUCTIONS

### VERIFICATION OF ALL INCOME IS REQUIRED.

A 2019 bank statement may be required in addition to other income documents.

### Disabled Veterans / Surviving Spouse

The Legislature passed SS5256 which allows you to exclude veterans' disability benefits and dependency and indemnity compensation as defined in Title 38 part 3, sections 3.4 and 3.5 of the code of federal regulations. If you are receiving these benefits they will be deducted from your disposable income. You must still include other military and veterans benefits other than attendant-care and medical-aid payments. CRSC, CRDP benefits must still be included in disposable income.

### Allowable Expenses

You may take deductions from your disposable income for the following expenses paid by you, your spouse, co-tenant or domestic partner:

- Non-reimbursed amounts paid for a nursing home, boarding home, or adult family home.
- Non-reimbursed amounts paid for prescription drug.
- Insurance premiums for Medicare under Title XVIII of the Social Security Act. (Part B, C/Medicare Advantage plan and D) *Currently, there is no allowable deduction for supplemental, long-term care or other types of insurance premiums.*
- Non-reimbursed amounts paid for goods and services received by in-home care, items such as oxygen, special needs furniture, attendant-care, light housekeeping tasks, meals-on-wheels, and life alert.

### The Effects of Death and/or Retirement

If your spouse/co-tenant/domestic partner died or retired in 2019, your income amount may be computed differently.

Please contact our office for assistance.

### Changes to the Exemption Program Engrossed Substitute Senate Bill 5160 (ESSB 5160)

**Effective July 28, 2019**

\*Expanding the occupancy requirements from **six to nine months** per calendar year.

\*Expanding eligibility for disabled veterans.

Allows veterans to qualify for the exemption program with a service-connected disability evaluation of 80 percent or higher or being paid at the 100 percent rate because they are unemployable due to their service-connected disability regardless of evaluation rating.

### Levels of Reduction

There are three income levels that determine the level of reduction (exemption) that you receive on your annual property taxes. These levels are set by state law.

#### Income Level 1: \$30,000 or less

Exempt from regular property taxes on \$60,000 or 60% of the valuation, whichever is greater, plus exempt from 100% of excess levies.

#### Income Level 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 exempt from 100% of excess levies.

#### Income Level 3: \$35,001 - \$40,000

Exempt from 100% of excess levies and Part 2 of the state school levy.

## Questions?

Contact our office at 509-447-4312



Pend Oreille County Assessor's Office

[www.pendoreilleco.org](http://www.pendoreilleco.org)