

Property Tax Exemption - Senior Citizen / Disabled Persons Exemption Program

(Vacant land, RV's, 5th wheels and travel trailers do not qualify)

The Assessor's Office administers the program on behalf of the Department of Revenue according to state statute (RCW 84.36) and administrative code (WAC 458-16A).

Program Overview

[Chapter 84.36 RCW](#)

The Senior Citizen and Disabled Person Property Tax Exemption Program freezes the value of your residence, exempts all excess levies and may exempt a portion of regular levies. This results in a reduction in your property taxes.

The exemption is available on your primary residence and up to five acres* of land. A mobile home may qualify, even if the land where the mobile home is located is leased or rented.

**The exemption is available for a primary residence and one acre of land. If local zoning and land use regulations require more than one acre of land per residence in the area where you live, you may be eligible for a property tax exemption on up to five acres of land.*

Eligibility Requirements

Eligibility is based on your qualifying information during the assessment year - **the year prior to the tax year**. To qualify for reduction of taxes **this year**, you must have met the following qualifications **last year**.

Age or Disability

On December 31st of the year before the tax is due, you must meet one of the following criteria.

- At least 61 years of age
- Unable to work because of a disability OR a disabled veteran with a service-connected evaluation of at least 80% or receiving compensation from the United States Department

of Veterans Affairs at the 100% rate for a service-connected disability.

- Only one spouse is required to be at least 61 years of age or disabled. However, if the qualifying spouse dies, the remaining spouse must be 57 or older to continue the exemption.
- A doctor's verification or written acknowledgement/decision from the Social Security Administrator or Veteran's Administration is required for the disability exemption.

Ownership

You must own **and** live in the residence for which the exemption would apply. However, if you are confined to a nursing home, your home may still be considered your residence.

If you are living in your home under the terms of an irrevocable trust or life estate, you may qualify for the exemption. A recorded document outlining terms of the agreement is required.

Occupancy

Your residence must be your principal place of residence. Meaning, you must occupy your residence for more than six months in a calendar year. For example, you must be living in your home more than six months in 2022 to receive an exemption on your 2023 property taxes. To keep your exemption going forward, you must continue to live in your home for more than six months each year.

Household Income

Your annual household disposable income may not exceed \$40,400. Household income includes the combined disposable income of you, your spouse or domestic partner, and any co-tenants. A co-tenant is a person who lives in your home and has an ownership interest in your home.

Disposable income means all gross income, **including** Social Security, retirement, disability pension, veteran's benefits, interest, wages, capital gains, etc. You do not have to include lump sum settlements.

Non-reimbursed costs for prescription drugs, in home care, or nursing home expenses and Medicare premiums can be deducted from your income.

The state requires proof of all income. ***Did you or will you be filing a 2023 federal tax return? If 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 have or will not be filing a 2023 federal tax return, proof of income is still required. Please provide year-end statements for all income received into the household in 2023.

This exemption must be renewed yearly. Our office will send out renewal forms in November of each year and they are due by May 31st the following year.

Levels of Reduction

Substitute House Bill 1355 (SHB 1355) passed August 1, 2023

This bill increases the income thresholds for the tax year 2024.

Pend Oreille County Level of Reduction Thresholds will be as follows for the tax year **2024**.

2023 Total household income cannot exceed \$40,400 to qualify for the exemption.

Level 1

\$0 - \$30,300

Level 2

\$30,301 - \$35,350

Level 3

\$35,351 - \$40,400

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

Senior Citizen / Persons with Disabilities Real Property Tax Exemption - May apply for this program at anytime 113.13 KB

2023-2024 Senior Citizen / Persons with Disabilities Renewal Form - Due by May 31, 2024
113.63 KB

List of Supporting Documents 103.97 KB

Proof of Disability form 44.5 KB

Income Thresholds by County set by Washington State 25.85 KB