



**Income Threshold  
\$65,000**

## Senior Citizen and People with Disabilities Exemption from Real Property Taxes

**Chapter 84.36 RCW**

*Use this form for taxes due in 2025,  
based on income from 2024*



**Apply Online**  
[www.kcowa.us/taxrelief](http://www.kcowa.us/taxrelief)

County use only – Acct :

ID

Issued

Expires

### 1 Applicant information – please provide valid photo identification

Applicant name:

Birth date:

Spouse/domestic partner or co-tenant name:

Birth date:

Physical address:

City:

Zip:

Mailing address (if different than physical address):

City:

State:

Zip:

Primary phone:

Secondary Phone:

E-mail address:

#### Current marital status:

Single

Married

Registered domestic partnership

Divorced (year):

Legal separation (year):

Widowed (year):

Terminated a registered domestic partnership (year):

**Note:** If your Spouse/Domestic partner passed away within the last five (5) years, please provide a copy of their death certificate.

### 2 Age/disability – please provide proof (id, award letter, physician proof of disability form)

I am 61 years of age or older by December 31, 2024.  
**(You must be born in the year 1963 or earlier for age requirement)**

I am under 61 years of age and I am retired from regular gainful employment due to a disability as of December 31, 2024. **Disability determination date:**

I am a veteran with an 80% service-connected evaluation or compensated at 100% rate due to service-connected disability as of December 31, 2024.

I am the surviving spouse/domestic partner of a person who was previously receiving this exemption and I was at least 57 years of age in the year my spouse/domestic partner passed away.

### 3 Ownership and occupancy

Date property purchased:

Date property initially occupied:

Ownership type:    Owner/occupant

Shared ownership interest (describe):

Life estate/lease for life

Revocable trust

Irrevocable trust

**I occupy the residence (check one):**

More than 6 months in 2024

Less than 6 months in 2024

**I have received an exemption before**

Yes

No

If yes, when:

where:

**I sold my former residence**

Yes

No

If yes, when:

where:

**I own other real property (within the United States or other country)**

Yes

No

If yes, where:

### 4 Property description

Parcel or account number:

**Type of residence:**

Single-family home

Single unit of a multi-unit dwelling duplex/condo

Housing co-op

Mobile home

Year:

Make:

Model:

**Accessory Dwelling Unit (ADU) Declaration** – Please answer below if you currently have an ADU

DO NOT include my ADU in the exemption

I want to include my ADU in the exemption

Describe the ADU (what type of structure):

Who resides within the ADU:

Monthly rental income received:

Is the ADU being used as a short-term rental (less than 30 days)

Yes

No

### 5 Disposable income / combined disposable income – proof of all income required

Did you file a federal income tax return for 2024?

Yes (provide complete copy)

No

**If you are required to file an IRS income tax return, a copy MUST be included in this application.**

Did you, your spouse/domestic partner or co-tenant(s) receive any of the following in 2024?

Wages

Interest

Dividends

**NOTE:** Did you retire in 2024?

Pension

Annuity

IRA Distribution

If yes, include date here:

Social Security Benefits

Supplemental Security Income (SSI)

Railroad Retirement

Rental, business and/or farm income

Investments – capital gains (stocks, mutual funds)

Trust, royalties, partnership, estate/inheritance

Non-taxable Veteran’s disability or pension benefits or DIC benefits – monthly amount:

Service-connected disability **Disability rating (%)**: Medical aid / attendant 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 Comp **Time Loss Pension**

Alimony Spousal Maintenance Child Support

Unemployment benefits

Gambling Winnings Foreign income (i.e.: out-of-country pension)

Savings, Certificate of Deposit, Money Market Accts Reverse Mortgage

Gifts or loans from family/friends/other. Source:

Are other persons living in the home? Yes No

- If yes, do they contribute to the household expenses (rent, groceries, utilities, etc.)? Yes No
- If yes, please enter monthly contribution amount:

## 6 Certification

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 the county assessor 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 because of mistake, inadvertence, or lack of knowledge regarding exemption from paying real property taxes pursuant to RCW 84.36.381 through 389.

Signature of applicant:

Date:

# Instructions for completing the application

Complete Parts 1 through 6 in their entirety and include supporting documents to avoid delays in application processing. If you have questions, contact the Kitsap County Assessor's office.

## Part 1

A co-tenant is someone who lives with you and has an ownership interest in your home.

## Part 2

Check the appropriate box. See the *Documentation to Include* section in these instructions to determine what to send for proof of age or disability.

## Part 3

Enter the date you purchased the residence and the date you began occupying the residence even if the dates are the same. If you have qualified and received an exemption on a Washington residence previously, indicate when and where.

## Part 4

Parcel numbers can be found on your property tax bill or on the Kitsap County Parcel Search at: <https://psearch.kitsapgov.com/psearch/index.html>

## 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:

- Number of occupants residing in the residence (main home and included ADU)
- Renting any portion of your residence (main home or the ADU)

## Part 5

Check the appropriate boxes for all the income sources you receive. See the *Documentation to Include* section in these instructions to determine what to send for proof of income.

## Part 6

Sign and date the application. You are signing under oath acknowledging all information is true and accurate. You understand it is your responsibility to notify the Kitsap County Assessor if you have a change in circumstances.

## Documentation to include

- You must provide documentation to the Kitsap County Assessor's office to support the information reported on the application.
- Incomplete applications will be returned.
- To avoid delays in processing your application, include copies of ALL income documentation.

## Proof of income

If you, your spouse/domestic partner, and any co-tenants file a federal tax return, **provide a complete copy of the return(s) and all supporting documents that are part of the federal tax return(s).**

If you, your spouse/domestic partner, and any co-tenants do not file a federal tax return, provide documentation of all income received by you, your spouse/domestic partner, and any co-tenants.

## Income documents

Include copies of standard federal forms and documents used by others to report income they paid out including, but not limited to, the following:

1. Tax Return – complete copy (all schedules)
2. W-2's – Wage & Tax Statement.
  - W-2-G – Certain Gambling Winnings.
3. 1099's:
  - 1099-B – Proceeds from Broker & Barter Exchange.

- 1099-Div – Dividends & Distributions.
- 1099-G – Unemployment Compensation, State & Local Income Tax Refunds, Agricultural Payments.
- 1099-Int – Interest Income.
- 1099-Misc – Contract Income, Rent & Royalty Payments, Prizes.
- 1099-R – Distributions from Pensions, Annuities, IRA's, Insurance Contracts, Profit Sharing Plans.
- 1099-S – Proceeds from Real Estate Transactions.
- RRB-1099 – Railroad Retirement Benefit.
- SSA-1099 – Social Security Benefits.

- Nebulizers.
- Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a Washington licensed naturopath.
- Ostomic items.
- Insulin for human use.
- Kidney dialysis devices.
- Disposable devices used to deliver drugs for human use.

### Other income sources

If you have income from other sources and you did not receive a W-2 or 1099 for the income you received, provide the following:

- A statement from the organization that issued the payments; and/or
- Copies of your monthly bank statements with a statement describing the type of income received (e.g. tips, cash earned from yard sales or odd jobs, rental income, groceries purchased for you in return for a room in your house, etc.).

### Proof of expenses

#### (year-end printouts preferred)

Include copies of invoices, pharmacy statements, coverage statements, etc. for all expenses not reimbursed by insurance or a government program. Allowable expenses are for you or your spouse/domestic partner for the following:

- Prescription drugs.
- Treatment or care of either person in the home or in a nursing home, boarding home, or adult family home.
- Health care insurance premiums for Medicare Parts A, B, C, and D and Medicare supplemental (Medigap) policies.
- Durable medical and mobility enhancing equipment and prosthetic devices.
- Medically prescribed oxygen.
- Long-term care insurance.
- Cost-sharing amounts (amounts applied toward your health plan's out of pocket maximum).

### Proof of age or disability, ownership, and occupancy

Include copies of documentation showing you meet the age or disability, ownership and occupancy requirements such as:

- A copy of your driver's license or state issued photo id.
- If your eligibility is based on a disability: a copy of your disability award letter from SSA or VA, or a Proof of Disability statement completed and submitted by your physician.
- A complete copy of trust documents, if applicable.
- Any other documents requested as needed by the Kitsap County Assessor's office.

### Mid-year income change

If your income substantially decreased for at least two months before the end of the year and you expect this change to continue indefinitely, 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 (during the months after the change occurred) by twelve. Include documentation that shows your new monthly income and when the change occurred with your included documentation. **(Provide bank statements or income documentation showing new amounts)**

**Example:** You retired in May and your monthly income decreased from \$3,500 to \$1,000 beginning in June. Multiply \$1,000 x 12 to estimate your new annual income.

**Important:** If you receive income that is very low or zero, attach documentation to show how you meet your daily expenses. Include a written statement to help explain.

## Definitions

### **RCW 84.36.383(1) – Combined Disposable Income**

Combined disposable income is your disposable income plus the disposable income of your spouse/domestic partner and any co-tenants, minus allowable expenses for you or your spouse/domestic partner.

**See Proof of expenses section for list of allowable expenses.**

### **RCW 84.36.383(5) – Proof of Disability**

Provide written acknowledgment or decision, **including the disability date**, from the Social Security Administration or Veterans Administration. A form completed and signed by a licensed physician may also be accepted. This form is available at the Assessor’s office or online.

### **RCW 84.36.383(6) – Disposable Income**

The Legislature gave “disposable income” a specific definition for the purpose of this program. 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.
- Social security act and railroad retirement benefit.
- Military pay and benefits other than attendant-care and medical-aid payments.
- Veterans pay and benefits other than attendant-care, medical-aid payments, VA disability benefits, and DIC.
- Dividend receipts.
- Interest received on state and municipal bonds.

**These incomes are included in “disposable income” even when it is not taxable for IRS purposes.**

### **Exemption program benefits**

The taxable value of your home will be “frozen” as of January 1 in the year you first qualify for this program. Even though your assessed value may change, your taxable value will not increase above your frozen value. In addition, your combined disposable income determines the level of reduction (exemption) in your annual property taxes. **Note:** In 2023, the Legislature changed income thresholds effective for taxes levied for collection in 2024 and forward. **Kitsap County’s income threshold is \$65,000.**

### **Income thresholds and level of reduction**

*Income Threshold 1:* Exempt from regular property taxes on \$60,000 or 60% of the valuation, whichever is greater, plus exemption from 100% of excess levies and Part 2 of the state school levy.

*Income Threshold 2:* Exempt from regular property taxes on \$50,000 or 35% of the valuation, whichever is greater, not to exceed \$70,000, plus exemption from 100% of excess levies and Part 2 of the state school levy.

*Income Threshold 3:* Exempt from 100% of excess levies and Part 2 of the state school levy.

**Submit Completed Application and supporting documents by mail or email**

**KITSAP COUNTY ASSESSORS OFFICE  
614 DIVISION STREET – MS 22  
PORT ORCHARD WA 98366**

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