

Property Tax Advisory

Property Tax Advisories are interpretive statements authorized by RCW 34.05.230.

PTA 19.1.2020

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Occupancy Requirement for Senior Citizen, Disabled Person, and Disabled Veteran Property Tax Exemption

Purpose

Washington statute provides a senior citizen, disabled person, and disabled veteran property tax exemption (exemption). See RCW [84.36.379](#) to RCW [84.36.389](#), and WAC [458-16A-100](#) to WAC [458-16A-150](#). The exemption applies to a claimant's principal place of residence. "Principal place of residence" means a residence occupied for more than six months each calendar year by a person claiming an exemption under RCW [84.36.381](#). See RCW [84.36.383](#).¹

This Property Tax Advisory (PTA) provides guidance for applying the term "principal place of residence" as follows:

- Determining occupancy requirement for claimants including methods of substantiation;
- Calculating the "more than six months each calendar year" occupancy requirement;
- Determining the year a claimant must meet the occupancy requirement.

Examples included in this guidance identify a number of facts and then state a general conclusion; they should be used only as a general guide. The tax consequences of all situations must be determined after a review of all the facts and circumstances.

Background

In order to qualify for the exemption, the claimant must own the property for which they are claiming the exemption, and occupy it as their principal place of residence.

¹ For information regarding the occupancy requirements for this exemption for assessment year 2019, see [Engrossed Substitute Senate Bill 5160](#) (Chapter 453, Laws of 2019).

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The claimant must occupy this principal place of residence at the time of filing for each year in which the exemption is claimed. In addition, the claimant must meet the other qualifications specified in RCW [84.36.381](#) through RCW [84.36.389](#), and WAC [458-16A-100](#) through WAC [458-16A-150](#), which include such requirements as filing an exemption application.

No claimant may receive an exemption on more than one residence in any year.

The determination whether a person qualifies for the exemption is based on a fact-specific inquiry to be conducted by the county assessor. If you have questions concerning whether the exemption applies under your circumstances, you may contact your local county assessor's office.

Determining Occupancy; Methods of Substantiation

For the exemption to apply,

“[t]he property taxes must have been imposed upon a residence which was occupied by the person claiming the exemption as a *principal place of residence* at the time of filing” (emphasis added). See RCW [84.36.381\(1\)\(a\)](#).

“Principal place of residence” means,

“a residence **occupied for more than six months** each calendar year by a person claiming an exemption under RCW [83.36.381](#)” (emphasis added). See RCW [84.36.383\(12\)](#).

Accordingly, the claimant is required to occupy the principal residence at the time of filing for each year the exemption is claimed. See WAC [458-16A-130\(4\)](#).

The county assessor will determine whether the claimant **occupied** their principal place of residence. To assist county assessors in making this determination, the Department considers the following non-exclusive list of documents as potentially useful guidance for determining whether the claimant occupied a residence as their principal place of residence.

- Claimant's driver's license;
 - Claimant's voter's registration card;
 - Claimant's automobile registration;
 - Address listed on the claimant's federal tax returns;
 - Claimant's mailing address for bills and correspondence;
 - Documents showing the location of the claimant's banks;
 - Documents showing the location of organizations with which the claimant is affiliated;
 - Documents showing the principal place of abode of the claimant's family members;
 - A deed from the county recorder's office;
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- An affidavit from the claimant, stating under penalty of perjury that the residence is their principal place of residence.

Calculating the “more than six months” occupancy requirement

As indicated above, “[p]rincipal place of residence” means “a residence occupied for more than **six months** each calendar year by a person claiming an exemption under RCW [83.36.381](#)” (emphasis added). RCW [84.36.383\(12\)](#).

The county assessor will determine whether the person claiming the exemption has occupied their residence for more than six months each calendar year. To assist county assessors in making this determination, the Department considers a person to occupy a residence for more than six months in a calendar year if **either or both** of the following standards are met:

Standard 1: The person occupies a residence for more than 180 days in the calendar year.

Standard 2: The person occupies a residence for more than six individual months in the calendar year. For purposes of Standard 2, the Department considers a person to occupy a residence for one calendar month if the person occupies that residence for more than 75% of the days in that calendar month (e.g., in a 28-day month, the person must occupy the residence for more than 21 days). To satisfy the “more than six months” required in Standard 2, the person must occupy a residence for more than 75% of the days in six calendar months, plus at least one day in any additional calendar month.

Note that confinement of the person to a hospital, nursing home, assisted living facility, adult family home, or home of a relative for the purpose of long-term care does not disqualify the claim of exemption if:

- The residence is temporarily unoccupied;
- The residence is occupied by a spouse or a domestic partner and/or a person financially dependent on the claimant for support; or
- The residence is rented for the purpose of paying nursing home, hospital, assisted living facility, or adult family home costs.

See RCW [84.36.381\(1\)\(a\)](#).

Determining the year a claimant must meet the occupancy requirement

The exemption states:

“[a] person is exempt from any legal obligation to pay all or a portion of the amount of excess and regular real property taxes due and payable **in the year following the year in which a claim is filed**, and thereafter [...]” (emphasis added). RCW [84.36.381](#).

Additionally, as noted above, the exemption states:

“[t]he property taxes must have been imposed upon a residence which was occupied by the person claiming the exemption as a principal place of residence **at the time of filing**” (emphasis added).

For purposes of this exemption, “the year in which a claim is filed” means the year *prior to* the year in which the claimant would receive the exemption. Moreover, “the time of filing” means the last day of the year in which a claim is filed—in other words, December 31. Thus, the claimant must meet the occupancy requirements by December 31 of the year prior to receiving the benefit of the exemption.

Note that a claimant may claim the exemption for previous years by filing separate applications for each year. See WAC [458-16A-135\(2\)](#). To claim the exemption for a previous year, the claimant must still qualify for the exemption at the time of filing (i.e., December 31 of the year *prior to* that previous year) for each year in which they claim the exemption.

**Example 1: Six Month
Calculation-Standard
2 Applies**

Facts

- On December 31, 2021, a senior citizen files an exemption application for a 2022 property tax exemption under the process described in RCW [84.36.385](#).
- During 2021, the senior citizen occupied their Washington residence for which they are claiming the exemption for 0 days in the first five months, 5 days in the sixth month, and 24 days in each remaining month of the year.

Result

- The claimant occupied the Washington residence for 149 days total in 2021. Therefore, the claimant does not qualify for the 180-day occupancy standard (Standard 1) for their 2022 exemption claim.
- However, the claimant does qualify under Standard 2, because they occupied the residence for more than 75% of the days in six calendar months, plus at least one day in any additional calendar month.
- Because the claimant meets Standard 2, the residence is considered their principal place of residence at the time of filing. Therefore, they would qualify for the 2022 exemption if they meet the other exemption requirements in RCW [84.36.383](#).

**Example 2: Six Month
Calculation-Standard
1 Applies**

Facts

- On December 31, 2021, a disabled person files a claim for a 2022 property tax exemption under the process described in RCW [84.36.385](#).
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- During 2021, the disabled person occupied their Washington residence for 0 days in the first six months of the year, and for every day in each remaining month of the year.

Result:

- The claimant occupied the Washington residence for 184 days total in 2021.
- The claimant does not qualify under Standard 2 for their 2022 exemption claim. Although they occupied the residence for more than 75% of the days in six calendar months, they did not occupy the residence for at least one day in an additional calendar month.
- However, they qualify under Standard 1, because they occupied the residence for more than 180 days of the calendar year.
- Because the claimant meets Standard 1, the residence is considered their principal place of residence at the time of filing. Therefore, they would qualify for the 2022 exemption if they meet the other exemption requirements in RCW [84.36.383](#).
