

Special Notice

Intended audience: County assessors, property tax exemption and deferral program participants.

June 11, 2020

Changes to property tax relief programs

[Substitute Senate Bill 6319](#) (SSB 6319) made changes to the Property Tax Exemption Program for low-income senior citizens, individuals with disabilities, and veterans. Some of the changes also affect the deferral programs for senior citizens, individuals with disabilities, and homeowners with limited income. These changes are effective June 11, 2020.

Occupancy requirement

To qualify for any of the property tax relief programs (i.e. exemption or deferral), the applicant must now occupy their residence for more than six months per calendar year; making it their principal place of residence. With an effective date in 2020, it means a participant of any property tax relief program must occupy their residence for more than six months in calendar year 2020 to receive property tax relief in 2021. The occupancy requirement of more than nine months in calendar year 2019 still applies for property tax relief in 2020.

Signature requirement

An application for the Property Tax Exemption Program for low-income senior citizens, individuals with disabilities, and veterans previously required the applicant's signature and either the signature of two witnesses, the county assessor, or the deputy assessor. SSB 6319 eliminates this signature requirement for exemption applications corresponding to the 2020 assessment year/2021 tax year and after. Instead, these applications will require only the signature of the applicant under oath. This does not mean the application must be notarized—rather, it means the application will be accompanied by a statement that declares the information to be true and correct and they are signing under penalty of perjury.

Example: An applicant wants to apply for a senior citizen exemption for tax years 2020 and 2021. The applicant must submit two separate applications.

The application for exemption in 2020 tax year will require supporting documents showing all

program qualifications were satisfied in calendar year 2019, including occupancy of more than nine months and must be signed by the applicant as well as two witnesses or the assessor/deputy assessor.

The application for exemption in 2021 tax year will require supporting documents showing all program qualifications were satisfied in calendar year 2020, including occupancy of more than six months and must be signed by the applicant under oath.

Rounded income thresholds

When the department publishes income threshold updates based on county median household income, the income thresholds will be rounded up to the nearest one thousand dollars. Previously, the thresholds were rounded to the nearest one dollar. Income thresholds are updated every fifth year. The next update is in 2024. Until then, the income thresholds previously published for 2020-2024 will remain the same.

Example: Income thresholds for the exemption program are calculated separately for each county and are based on 45%, 55% and 65% of the county median household income. In 2024, if a county has a median household income of \$89,881, the income thresholds rounded up to the nearest one thousand dollars will be \$41,000, \$50,000, and \$59,000 instead of rounded to the nearest dollar \$40,447, \$49,435, and \$58,423. Thresholds will never be less than \$30,000, \$35,000, and \$40,000.

More information

Read [Substitute Senate Bill 6319](#) (SSB 6319).

Exemption requirements: [RCW 84.36.381](#), [RCW 84.36.383](#), [RCW 84.36.385](#), [RCW 84.36.387](#).

Income thresholds: dor.wa.gov/incomethresholds.

Questions?

If you have questions or need additional information, please contact the Department of Revenue, Property Tax Division at 360-534-1400 or MyDeferral@dor.wa.gov.