

# Property Tax Exemption

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**FOR SENIORS AND PERSONS WITH DISABILITIES**

Clark County Assessor's Office  
Assessment Services Team  
12 February 2024



**CLARK COUNTY WASHINGTON**  

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**ASSESSOR'S OFFICE**

# AGENDA

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- Program Overview
- Qualifications and Eligibility
- Income Thresholds
- Income, explained
- Deductions, explained
- Required Documents
- How to Apply
- Conclusion/Contact
- Questions



# OVERVIEW

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Under the exemption program, the assessed value of your property is frozen (for tax purposes) and you may be eligible for a reduction in your property taxes. This could be worth thousands of dollars in savings and a lien will not be placed on the property. The program is retroactive, as applicants can apply for previous years to get a refund as well.



# OVERVIEW

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## Washington State Program

- Administered by each county Assessor's office within WA state, with guidance from the Department of Revenue
- Rules of the program are set by State Legislature

## Purpose

- Reduce property taxes for senior citizens and people with disabilities, allowing them to remain in their home despite increasing property taxes.

## How it works

- Freezes the assessed value of the home and land
- Exempts taxpayers from paying excess levies and part 2 of the state school tax
- Reduces the taxable value of the property based on income
- No obligation for repayment, no lien on the property



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# QUALIFICATIONS

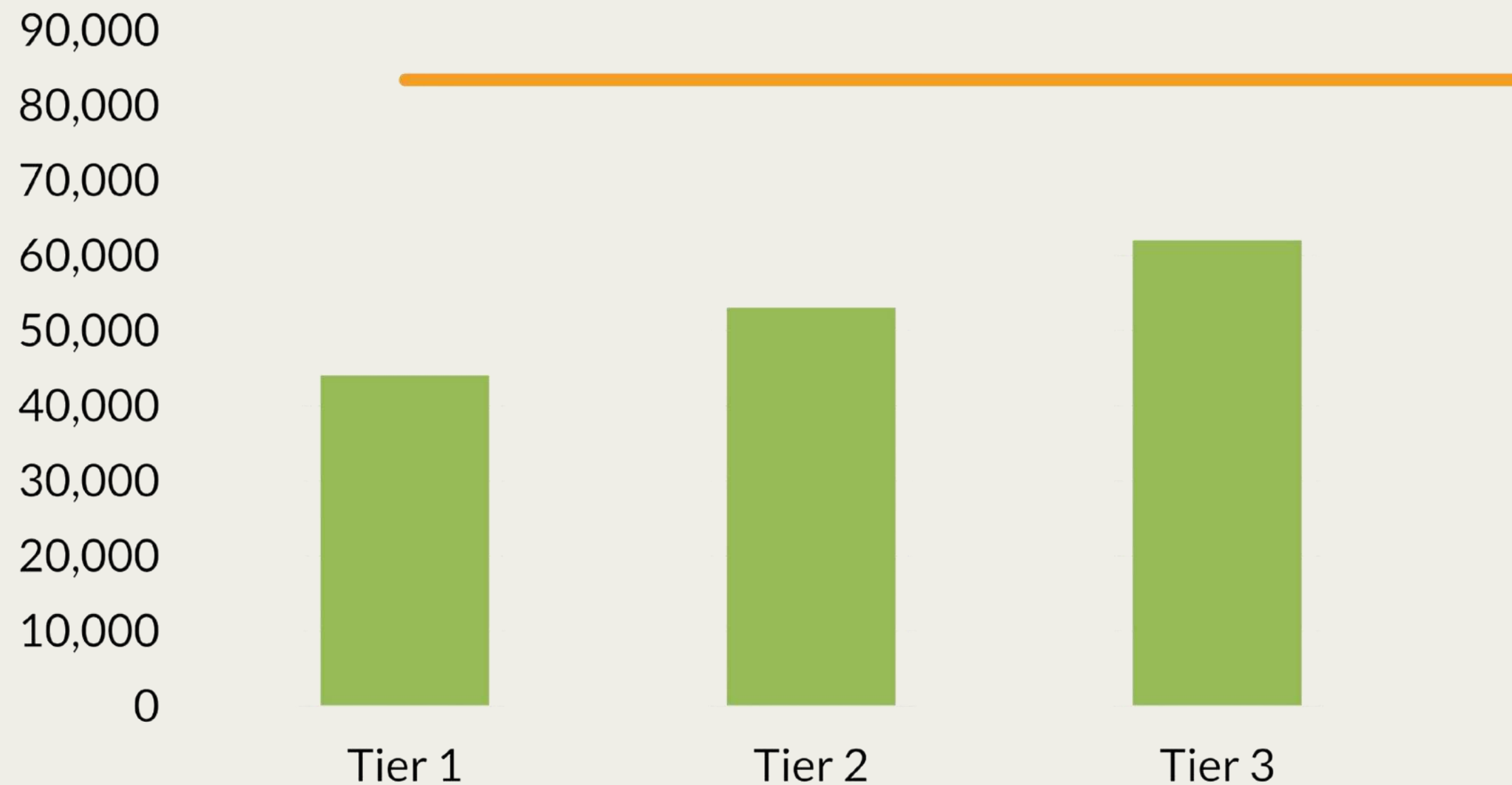
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To be eligible you must meet the following requirements on December 31st of the year before the tax is due.

- **Own the home by December 31 of the assessment year.**
- **Reside in the home as the primary residence for a minimum of 6 months each year.**
- **Must qualify based on either age (61+) or disability status.**
- **Household income must be below \$62,000 (taxable and non-taxable income).**
- **Some medical expenses may be deducted from the calculation of household income.**



# INCOME THRESHOLDS



Income Thresholds

Median County Income (\$83,387)

## TIER 1: 0 - 44,000

Exempt from paying regular property tax on whichever is greater: \$60,000 or 60% of the assessed taxable value. Home and land value are frozen.

## TIER 2: 44,001 - 53,000

Exempt from paying regular property tax on whichever is greater: \$50,000 or 35% of the assessed taxable value. This may not exceed \$70,000. Home and land value are frozen.

## TIER 3: 53,001 - 62,000

Exempt from paying excess levies. Home and land value are frozen.



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# WHAT COUNTS AS INCOME?

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## Income includes:

- Taxable AND non-taxable household Income
- Unlike the IRS, items such as capital losses or depreciation are not deducted from income for purposes of this program.
- We use IRS documents, but WA DOR sets the regulations regarding which income we include and exclude

## Income not included:

- Veteran Disability payments
- DSHS Payments
- Federal Stimulus Payments
- IRA Rollovers
- Reverse mortgages
- Must see documentation to support the income exclusion



# WHAT COUNTS AS A DEDUCTION?

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## Deductions allowed prior to 2022

- Out-of-pocket prescription drug expenses
- Medicare premiums parts A,B,C and D
- Medicare Senior Advantage Insurance Premiums
- In Home Care expenses
- Nursing or Adult family home expenses

## Deductions added 2022 forward

- Medical/ Mobility equipment expenses
- Long Term Care Insurance Premiums paid
- Health Insurance cost sharing out of pocket expenses
- Naturopathic treatments from Washington licensed naturopath
- Disposable medical supplies
- Prosthetic device expenses





# REQUIRED DOCUMENTS

## With application, please provide:

- Drivers License or State ID Card
- Disability Award Letter
- Complete Tax Return including all schedules (if filed)
- If you don't file taxes – provide all W2's and 1099's showing income
- Pension/Annuity 1099s
- Social Security 1099s
- Any expenses for allowed deductions

## If applicable:

- Death Certificate for any owners
- Divorce Decree
- Copy of entire trust (with declaration of trust)



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# HOW TO APPLY

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- **Online:** [Clark.wa.gov/Assessor](http://Clark.wa.gov/Assessor)
- **Email:** [taxreduction@clark.wa.gov](mailto:taxreduction@clark.wa.gov)
- **Mail:** Send to -

**Senior Exemption**  
**Clark County Assessor's Office**  
**PO Box 5000**  
**Vancouver WA 98666**



## Assessor's Office:

- 2nd floor of the Public Service Center
- Monday – Thursday 9:00am to 4:00pm
- Appointments available select days - call for more information
- 564-397-2391

## Drop Box:

- Located at the Clark County Public Service Center
- 1300 Franklin St, First Floor
- Monday – Friday between the hours of 9:00am to 5:00pm



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# Thank you!

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**QUESTIONS?**

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