

# Property Tax Exemption

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## PROGRAM FOR SENIORS AND PERSONS WITH DISABILITIES

Clark County Assessor's Office  
Assessment Services Team  
Updtd 2025.



**CLARK COUNTY** WASHINGTON  
ASSESSOR'S OFFICE

# AGENDA

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- Program Overview
- Qualifications and Eligibility
- Income Thresholds
- Income, explained
- Deductions, explained
- Required Documents
- 2025 Update - ADUs
- How to Apply
- Conclusion/Contact
- Questions



# 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 voter-approved 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
- Applications are renewed every 6 years maximum



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# QUALIFICATIONS

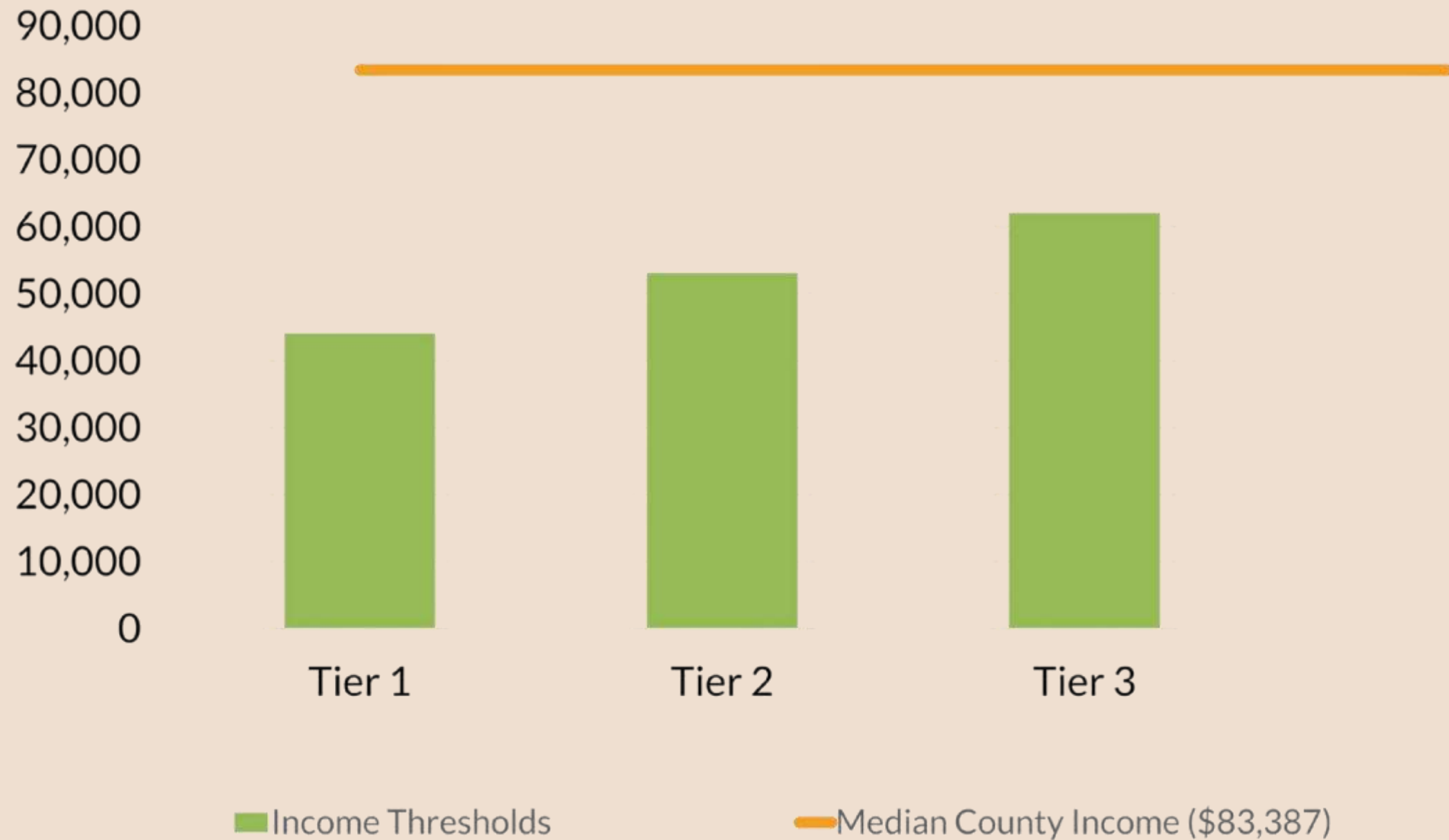
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To be eligible you must meet the following requirements on December 31st of the year before the tax is due.

- Own the home by December 31 of the assessment year.
- Reside in the home as your primary residence for 6 months of the assessment year and each year going forward
- Must qualify based on either age (61+)
  - OR disability status - SSA, Doctor, or V.A.
- Income threshold: \$62,000



# INCOME THRESHOLD



## TIER 1: 0 - 44,000

Exempt from paying regular property tax on a portion of your assessed taxable value. Exempt from voter approved levies. Home and land value are frozen in qualifying year.

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

Exempt from paying regular property tax on a portion of your assessed taxable value. Exempt from voter approved levies. Home and land value are frozen in qualifying year.

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

Exempt from paying excess/voter-approved levies. Home and land value are frozen in the qualifying year.



# WHAT COUNTS AS INCOME?

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## Income includes:

- Wages (from W-2s)
- Pensions (1099s)
- Annuities (1099s)
- Social Security Benefits (1099s)
- Social Security Disability (1099s)
- IRAs (1099s)
- Interest (1099s)
- Dividends
- V.A. Retirement

## Income excludes:

- V.A. 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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## Allowable Deductions

- Out-of-pocket prescription drug expenses
- Medicare premiums (All “Parts”)
- In Home Care expenses
- Nursing or Adult family home expenses
- 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

***Contact our office for a full list of deductions!***



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# REQUIRED DOCUMENTS

**With application, please provide:**

- Drivers License or State ID Card
- Disability Award Letter
- Complete Tax Return including all schedules (if filed)
- Pension/Annuity 1099s
- Social Security 1099s
- If you don't file taxes – provide all W2's and all 1099's showing income
- 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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# 2025 UPDATES - ADUs

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- Starting in 2025, accessory dwelling units (ADUs) may be eligible to be included in the exemption program!
- These changes 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(s).
- HB2375 defines an ADU as “a separate, autonomous residential dwelling unit that provides complete independent living facilities for one or more persons and includes permanent provisions for living, sleeping, eating, cooking, and sanitation.” It adds this meaning of ADU to the definition of a “residence.”
- Examples of ADUs may include:
  - Hardship mobile homes
  - Above-garage apartments/renovated garages
  - Backyard cottages/tiny homes



# HOW TO APPLY

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- Online: [Clark.wa.gov/Assessor](https://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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