



CLARK COUNTY WASHINGTON
ASSESSOR'S OFFICE

Senior Citizens/Persons with Disabilities Exemption from Real Property Taxes 2024 Income for 2025 Taxes

PLEASE READ THROUGH ENTIRE APPLICATION. **Check and fill out only the boxes which apply to you.** If you are unsure what to fill out, please reach out to a specialist! Email us at taxreduction@clark.wa.gov or call us at 564.397.2391.

Name + Mailing Address:

Physical Address:

Primary Phone #:

Parcel/Account Number:

Secondary Phone #:

Email Address:

If you provide an email, all related correspondence will be sent by email.

1. Application Type

☐ NEW ☐ RENEW ☐ CHANGE ☐ REINSTATE ☐ TRANSFER

2. Marital Status

☐ MARRIED ☐ SINGLE ☐ WIDOWED ☐ MARRIED (LIVING APART) ☐ DIVORCED/LEGALLY SEPARATED

3. Qualifying by Age

- ☐ I was 61 years of age or older by Dec. 31st, 2024. My birthdate is: _____
- ☐ My spouse/domestic partner was receiving this exemption but has passed away and I was at least 57 years of age by December 31 in the year of their death. My birthdate is: _____

4. Qualifying by Disability Status

- ☐ I was NOT 61 years of age or older by Dec. 31st, 2024. My birthdate is: _____
- ☐ I am under 61 years of age and have received a disability determination notice effective prior to December 31, 2024. The effective date of my disability is: _____
- ☐ I am under 61 years of age and am a veteran with at least an 80% service-connected evaluation or compensated at a 100% rate due to my service-connected disability. The effective date of my disability is: _____

5. Ownership

- ☐ I owned and occupied this home as my primary residence for a minimum of 6 months in 2024.
- ☐ My property is in a trust (***please attach a copy of your ENTIRE trust with your application***).

* For deceased co-owners still showing in ownership of the home, **assessment records will be updated** when a death certificate is provided. *

6. Residency and Occupancy

- ☐ Name of spouse, domestic partner, co-tenant, or co-owner: _____
- ☐ Birthdate of spouse, domestic partner, co-tenant, or co-owner: _____
- ☐ Names of co-owners who **did not** reside in the house in 2024 **nor** contribute to household income: _____
- _____
- ☐ Names of anyone in the house **other than applicant(s)** who contribute to household income but does not have ownership interest in the home: _____

7. Additional Property Information

- ☐ I owned more than 1 property in 2024. It was a: ☐ Rental ☐ Unoccupied ☐ Sold in 2024 ☐ Other

Property Addresses or Parcel Numbers: _____

I have an Accessory Dwelling Unit (ADU) on my property: ☐ Yes ☐ No

I would like to include the ADU in my exemption: ☐ Yes ☐ No

If you checked YES, please describe the ADU: _____

House Bill 2375 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”.

8. SIGNATURE

By signing this form, I confirm that I:

- **Have provided all required documentation with my application.** Your application will not be processed without this documentation. All income must be disclosed per RCW 84.36.383(4)(5), including income not taxed by the IRS, income from your spouse or domestic partner and all resident co-owners, and income contributed from outside sources or from others living in your home. Losses and depreciation cannot be deducted to reduce your income.
- **Understand it is my responsibility to notify you if I have a change in income or circumstances.** Any exemption granted through erroneous information is subject to the correct tax being assessed for the last 5 years, plus 100% penalty.
- **Declare under penalty and perjury that the information in this application packet is true and correct.**
- **Request a refund under the provision of RCW 84.69.020** for taxes paid or overpaid as a result of mistake, inadvertence, or lack of knowledge regarding exemption from paying real property taxes pursuant to RCW 84.36.381 through 389.

APPLICANT SIGNATURE:

DATE:

Income Worksheet:

Did you file a tax return in the year 2024? ☐ Yes ☐ No

If so, provide a complete copy of your tax return, including ALL schedules and worksheets.

Income Type:

Yearly Amount:

Earned Wages, Salaries, Tips (From W-2)	
Taxable And Non-Taxable Interest and Dividends	
Pensions And Annuities	
Taxable IRA Distribution	
Social Security	
Railroad Retirement	
Income From All Capital Gains (Do Not Offset Losses)	
Business Income	
Rental Income	
Farm Income	
Unemployment Received	
Alimony Received	
Gambling Winnings	
Foreign Income	
Co-Tenant Contributions to Household	
Veteran Retirement Pay	
Veteran Disability Pay	
All Other Miscellaneous Income Received	

Taxable and non-taxable household income is considered income for this program per RCW 84.36.383(2) & (7)

Medical Deductions Worksheet

Type of Expense:

Yearly Amount:

Did you pay more than \$500 in 2024 for prescription drug costs? If yes, proof is required	
Health Insurance Premiums for Medicare Parts A, B, C and D and Medicare supplemental premiums	
Health Insurance cost sharing amount (what you paid out-of-pocket)	
Long Term Care Insurance Premiums	
In-home care expenses	
Nursing home, Boarding home or Adult Family Home expenses	
Washington Licensed Naturopathic Treatments	
Permanent and Disposable Medical Supplies	
Durable medical equipment, mobility enhancing equipment and prosthetic devices	
Miscellaneous Adjustments from Tax Return (Schedule 1 page 2 excluding box 18)	

Documentation is required for all cost sharing and accepted deductions (proof of payment)



PROPERTY TAX EXEMPTION REQUIRED DOCUMENTS CHECKLIST 2024/2025 APPLICATIONS

- Income documents are required from all owners living in the home, only provide copies of documents that are **applicable**.
- Please do not submit your application if you are missing any of the required documents that apply to you, as this will **delay the processing** of your application.
- If you are unsure which documents to provide, please contact one of our specialists at **564-397-2391**.
- Once your application is submitted, please allow **12 weeks or more for processing**. You will be notified when your application has been processed.

PRELIMINARY DOCUMENTS

- ☐ **Application:** Filled out and signed by applicant
- ☐ **Power of Attorney (POA) Document:** Required if signing on behalf of applicant; provide ID of POA.

IDENTIFICATION

- ☐ **WA State Driver's License or State ID Card:** For the applicant along with any additional owners
- ☐ **Death Certificate:** For any deceased spouses or additional owners of the home.
- ☐ **Birth Certificate:** Only needed if applicant does not have a driver's license to verify age.
- ☐ **Voter Registration Card:** Only needed if applicant does not have a driver's license to verify residency.

DISABILITY

- ☐ **Disability Award Letter:** From Social Security or Veteran's Association with the date of disability.

OWNERSHIP

- ☐ **Divorce Decree:** If recently divorced OR former spouse's name is still listed in ownership of the home.
- ☐ **Copy of Trust:** Provide a complete copy of the entire trust.

INCOME

- ☐ **Closing Papers:** For any properties purchased or sold within the last year.
- ☐ **Federal Tax Return:** Complete copy including all schedules. **If the applicant does not file, then please provide all W-2 forms and all 1099 forms for interest, dividends, IRAs, pensions, Social Security, unemployment, or other income.**
- ☐ **Pension Income:** Provide all 1099s.
- ☐ **Social Security Income:** Provide all 1099s.
- ☐ **Veteran Retirement Income:** Letter from V.A. that shows amount received by payee.
- ☐ **Veteran Disability Income:** Letter from V.A. with date of disability, percentage of disability, and amount received by payee.
- ☐ **Minimum Income Letter:** A form provided by the Assessor's office for applicants whose income is less than \$12,000 a year. Sign and provide to our office with three months of bank statements.
- ☐ **One Year of Bank Statements:** Provide if applicant is claiming zero income or does not receive 1099 forms.

ALLOWABLE DEDUCTIONS

- ☐ **Prescription Expenses:** Out-of-pocket expenses; Provide year-end summary from pharmacy.
- ☐ **Supplemental Medicare Premium Expenses:** Copy of medical insurance card and summary of payments made.
- ☐ **In Home Care Expenses:** Receipts or invoices for expenses paid.
- ☐ **Nursing Home or Adult Family Home Care:** Letter from care facility showing amount paid.
- ☐ **Long Term Care Insurance Premiums:** Name of insurance and premiums paid.
- ☐ **Health Insurance Cost Sharing Expenses:** Out of pocket medical expenses, copy of year-end-statement from insurance provider.
- ☐ **Washington State Naturopathic Treatments:** Copy of receipts or invoices for expenses paid.

Medical/Mobility equipment Expenses: Expenses not covered by insurance (provide receipts or Invoices)

Anesthesia Machine/ Ventilator	Intravenous (IV) stands and poles
Apnea Monitors	Kidney dialysis devices
Atomizers (Medical -Reusable)	Lasers, Lithotripters
Beds, bags, trays, bedpans, commodes, pads, pillows, crash carts, lamps, bulbs, and tables (medical)	Cofflator , Suction regulators
Blood parameter monitor, pulse oximetry equipment, and blood gas analyzer	Nebulizers, Respiratory humidifier,
Bone growth stimulator (not worn on the body)	Reusable needles or reusable staplers
Bovie (cauterization)	Stethoscopes, stirrups, and stretchers (medical)
Cardiopulmonary bypass machine	Stapler (must be empty as staples are not durable medical equipment)
Continuous passive motion devices	Ultrasound probes, transducers, and mini dopplers
Continuous positive airway pressure (CPAP & BI-PAP) machine (not worn on the body)	Instruments – Reuseable, e.g., clamps, drills, forceps, retractors, scalpels, reamers, scissors
Diagnostic equipment – Audiology, cardiology, mammography, radiology	TENS units (worn on the body and not worn on body)
Electronic speech aids (not worn on the body)	Tourniquets, Sling scales, Endoscopes
Enteral feeding bags, tubing, and connectors	Whirlpools (medical)
Feeding plugs and Glucose meters	X-ray equipment

Mobility Enhancing Equipment Expenses: Expenses not covered by insurance (provide receipts or Invoices)

Bath aids - Raised toilet seat, tub, and shower stools	Lifts (hydraulic or electric) used to raise or transfer patients from bed to chair, commode, or bath
Bed pull-up T	Swivel seats enabling the disabled to rotate to rise from a chair
Canes, Crutches, Walkers, Wheelchairs, Scooters, and transporters	Transfer belts to assist in the transfer of patients
Car seats (mobility enhancing)	Wheelchairs adapted for specific uses or functions, e.g., all terrain wheelchairs
Handrails and grab bars to assist in rising from commode, tub, or shower	Lift chairs and replacement parts

Prosthetic Device expenses: Expenses not covered by insurance (provide receipts or Invoices)

Abdominal belts, binders, and supports	Knee immobilizers
Acetabular cups	Mastectomy surgical bras
Ankle brace	Maxillofacial devices implanted
Antiembolism stocking	Membrane implants (neutron, spinal, joint)
Artificial eyes, heart valves, larynx, limbs	Ocular implants
Back braces	Orthobiologics implants
Bone cement and wax	Speech aids (electronic) worn on the body
Bone pins, plates, nails, screws	Pressure garments - Edema gloves
Breast implants and external prosthesis	Pressure garments - Mast pants, burn garments
Cervical collars	Salem sump with anti-reflux valve
Cochlear implant	Shoulder and elbow implants
Continuous positive airway pressure (CPAP) machines which are specifically designed to be wholly worn on the body and portable	Slings, braces, collars, casts, splints, embolism stockings, arch pads, pelvic traction belts, traction pulley clamp assemblies and cords
Corrective eyeglasses and contact lenses	Skin implants - Synthetic
Dental prostheses including full and partial dentures, crowns, inlays, fillings, braces, and retainers	Specialized orthotic shoes, post-operation shoes, cast shoes, diabetic shoes and inserts, and other similar apparatus
Drainage devices for single patient use because they serve the same drainage functions as the body's natural systems	Orthopedic shoes, shoe lifts, inserts, arch supports, heel protectors Splints and splint materials Stockings - Compression
Ear, nose, and throat implants	Slings - Medical
Eye glass frames and lenses	Sphincters - Medical
Foley catheter	Stent implants through endoscopy
Gastric bands and intragastric balloons	Stents (biliary, coronary, and urinary)
Hand and feet implants	Sutures, staples, and skin glue for closing wounds
Head halters and Hearing aids	Tendon implants
Implanted pacemakers	Testicular and penile implants
Insulin pumps	Trachea tubes



APPLICATION INSTRUCTIONS: 2024/2025 APPLICATIONS

Contact Information

- The property address is the street address assigned to the property. This must be your primary residence. Confirm your phone numbers and email addresses to facilitate our communication with you.
- Confirm name, mailing address, property address, and contact information to avoid delays in processing. *Applicant must be the legal owner of property. This includes purchasers, contract buyers, trusts, and persons with life estate or lease for life.*

Type of Application

- **Choose if your application is:**
 - **New** – New to the program
 - **Renewal** – Applicants on the program and time to renew.
 - **Change** - Applicants currently on program who have a change in income or other qualifiers.
 - **Reinstate** – Former applicant that was off program for 1 year due to income.
 - **Transfer** – Moving exemption from existing home to new home.

Marital Status.

- Marital status must be stated so specialists can account for anyone else living in the home, their income, or to note anyone else who has legal claim to the home.

Qualifying by Age

- To qualify, you must be at least 61 years old in the year prior to the tax year.
 - (Ex: if you apply for tax relief in 2025 you must have turned 61 by December 2024).

Qualifying by Disability

- To qualify, you must be deemed disabled in the year prior to the tax year for which you are applying.
 - (Ex: if you apply for tax relief in 2025 you must be deemed disabled by December 2024).

Ownership.

- You must own and occupy the home for a minimum of 6 months.
- If your property is recorded in a trust, provide a complete copy of the entire trust.
- If you own any other properties, please state how they are being utilized and list their addresses.

Residency and Occupancy.

- Provide the names of any spouse, domestic partner, or other co-owners.
- Identify any co-owners who do not reside in the home.
- Provide documentation supporting the absence of any co-owner, spouse, or domestic partner who is not in the residence.
- Identify any other occupants in the home who contribute to the household expenses.

Additional Property Information

- If you own other properties, please specify how they are being utilized and list their addresses.
- If you have an Accessory Dwelling Unit (ADU) on your property, please indicate so on the application and specify the use of the dwelling.

Income.

- **Household income must not exceed \$62,000 to qualify for the exemption.**
- All income from a spouse, a domestic partner or co -owners must be included.
- Any co-tenants living in the home but not in ownership must show any contributions to household expenses.
- If your reported income is less than \$12,000 you must fill out a "Minimum Income" form.
 - This form can be obtained at www.clark.wa.gov/assessor under "[quick links](#)" or by contacting the Assessor's office at 564-397-2391

INCOME AND DEDUCTION GLOSSARY

Note: If the applicant files a Federal Tax Return, provide a complete copy including **all schedules**.
If the applicant does not file, then please provide all W-2 forms and all 1099 forms for interest, dividends, IRAs, pensions, Social Security, unemployment, or other income received.

INCOME

Wages: Note your earned wages, salaries, and tips from any W-2s for income.

Interest & Dividends: Record any taxable and non-taxable interests and dividends received.

Pension or Annuities: Record any pension or annuity payments from your 1099 documents.

IRA: Record any taxable IRA distributions received.

Social Security: Record any taxable and non-taxable payments from Social Security, from form SSA-1099.

Railroad Retirement: Record any taxable and non-taxable railroad retirement payments from your 1099 documents.

Capital Gains: Record any income from capital gains. Note that we do not offset losses as the IRS would.

Business, Rental or Farm: Record any business, rental, or farm income prior to depreciation. Please note that we do not offset depreciation, as the IRS would.

Unemployment: Record any income you received from unemployment or disability.

Alimony: Record any alimony payments received.

Gambling Winnings: Record any gambling winnings from form W-2G.

Foreign Income: Record any foreign income received.

Co-Tenant Contributions to Household: Record any co-tenant contributions for household expenses.

Veteran Retirement: Record any V.A. retirement received.

Veteran Disability: Record any disability income from the V.A. While we will not account for this as part of your disposable income, we still want verification of the amount for our records.

Other Income: Make note of all other household income received or contributed by any co-tenants.

DEDUCTIBLE COSTS

Prescription expenses: provide documentation if you paid more than \$500 per year for out-of-pocket prescription drug expenses.

Medicare Insurance Premiums: Provide amount paid for Medicare parts A thru D and supplemental or Medigap premiums.

Health Insurance Cost-Sharing: Provide total yearly amount paid for out-of-pocket medical expenses.

Long Term Care Insurance: Provide the total yearly amount paid for long term care insurance premiums.

In-home Care: Provide total yearly amount for in home care expenses.

Off-site Care: Provide total yearly amount for any Nursing home, Boarding, or adult family home expenses.

Washington Naturopathic treatments: Provide total yearly amount for any Washington Licensed Naturopathic treatments.

Permanent & Disposable Medical supplies: Provide total yearly amount not covered by insurance.

Medical Equipment, Mobility Equipment & Prosthetic devices: Provide total yearly amount not covered by insurance.

Miscellaneous Adjustments: Any amounts listed on tax return schedule 1 page 2, excluding amounts on line 18.

DO NOT FORGET TO SIGN AND DATE APPLICATION

RETURN COMPLETED APPLICATION AND DOCUMENTATION TO:

Mailing Address:

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

Physical Address:

Clark County Assessor's Office
1300 Franklin Street
Vancouver WA 98660