

**RCW 84.39.010 Exemption authorized—Qualifications.** A person is entitled to a property tax exemption in the form of a grant as provided in this chapter. The person is entitled to assistance for the payment of all or a portion of the amount of excess and regular real property taxes imposed on the person's residence in the year in which a claim is filed in accordance with the following:

(1) The claimant must meet all requirements for an exemption for the residence under RCW 84.36.381.

(2) (a) The person making the claim must be:

(i) 62 years of age or older on December 31st of the year in which the claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of disability; and

(ii) A widow or widower of a veteran who:

(A) Died as a result of a service-connected disability;

(B) Was rated as 100 percent disabled by the United States veterans' administration for the 10 years prior to his or her death;

(C) Was a former prisoner of war as substantiated by the United States veterans' administration and was rated as 100 percent disabled by the United States veterans' administration for one or more years prior to his or her death; or

(D) Died on active duty or in active training status as a member of the United States uniformed services, reserves, or national guard; and

(b) The person making the claim must not have remarried.

(3) The claimant must have a combined disposable income of equal to or less than income threshold 3.

(4) The claimant must have owned, at the time of filing, the residence on which the real property taxes have been imposed. For purposes of this subsection, a residence owned by cotenants is deemed to be owned by each cotenant. A claimant who has only a share ownership in cooperative housing, a life estate, a lease for life, or a revocable trust does not satisfy the ownership requirement.

(5) A person who otherwise qualifies under this section is entitled to assistance in an amount equal to regular and excess property taxes imposed on the difference between the value of the residence eligible for exemption under RCW 84.36.381(5) and:

(a) The first \$200,000 of assessed value of the residence for a person who has a combined disposable income of equal to or less than income threshold 1;

(b) The first \$150,000 of assessed value of the residence for a person who has a combined disposable income equal to or less than income threshold 2 but greater than income threshold 1; or

(c) The first \$100,000 of assessed value of the residence for a person who has a combined disposable income equal to or less than income threshold 3 but greater than income threshold 2.

(6) As used in this section:

(a) "Veteran" has the same meaning as provided under RCW 41.04.005.

(b) The meanings attributed in RCW 84.36.383 to the terms "residence," "combined disposable income," "disposable income," "disability," "income threshold 1," "income threshold 2," and "income threshold 3" apply throughout this section. [2024 c 334 s 1; 2015 c 86 s 314; 2005 c 253 s 1.]

**Application—2024 c 334:** "This act applies to taxes levied for collection in 2025 and thereafter." [2024 c 334 s 2.]

**Automatic expiration date and tax preference performance statement exemption—Intent—2024 c 334:** "RCW 82.32.805 and 82.32.808 do not apply to this act. The legislature intends for this tax preference and its expansion to be permanent." [2024 c 334 s 3.]

**Application—2005 c 253:** "This act applies to taxes levied for collection in 2006 and thereafter." [2005 c 253 s 9.]