

**Did you remember to include copies of:**

- ❖ A driver's license or other approved documentation showing residency and birthdate
- ❖ A disability or VA award notice showing date of determination (*if applicable*)
- ❖ A death certificate, if an owner is deceased, or if applying as qualified widow/owner.
- ❖ Trust agreement and Declaration of Trust (*if applicable*)
- ❖ Complete IRS tax return, including Pension, Annuity and SSA 1099s (if filed) or all income documents if no tax return
- ❖ Purchase and sale documents of any properties bought/sold in the income year applying
- ❖ Receipts or pharmacy printout of all out-of-pocket prescription expenses over \$500
- ❖ Any and all documentation required for additional deductions

**Step by Step Instructions  
Senior Citizen/Disabled Person Exemption Application**

**Section 1:** Applicant must be the legal owner of property. This includes purchasers, contract buyers, and persons with life estate or lease for life. *\*Confirm the mailing address is accurate to avoid delays in processing.*

**Section 2:** The physical address is the street address assigned to the property. This must be your primary residence.

**Section 3:** Indicate your marital status, phone numbers, and email address, to facilitate our communication with you.

**Section 4:** To process your application, we need to know who lives in the home. Provide the names of any spouse, domestic partner, or co-tenants. A co-tenant is a co-owner who resides in the home. Also identify any co-owners who do not reside in the home, and any other occupants in the home who contribute to the household income. *\*Provide documentation supporting the absence of any co-owner, spouse, or domestic partner who is not in the residence.*

**Section 5 & 6:** To qualify for exemption, you must own and occupy the home as your principal residence and meet age or disability requirements. Mark the appropriate box in *section 5* and provide information to all questions in *section 6*.

*\*\*If your property is recorded in a trust, our **Declaration of Trust** form must be signed and completed by the applicant or their attorney.*

**Section 7:** Household income must not exceed \$50,348 to qualify for exemption. All income from a spouse, a domestic partner, and any co-tenants, and any contributions from other occupants, must be included. A co-tenant is a co-owner who lives in the home, as identified in *section 4* above.

*\*\*If your reported income is less than \$12,000, attach documentation showing how you meet your daily living expenses. Minimum income letter can be obtained at [www.clark.wa.gov/assessor](http://www.clark.wa.gov/assessor) under quick links or by contacting our office.*

**Section 7: Lines A-J:** If you filed a tax return, enter the amounts from the return on the associated lines. If you did not file a tax return, enter the amounts from your W-2s and 1099s. **\*Attach a copy of your tax return, all schedules, and all 1099 documentation for pensions, annuities and social security.**

**Section 7; Line K:** Report all income not already included on lines **A through J**.

**Section 7: Lines L-T:** (RCW 84.36.383(4)) allows for the deduction of amounts paid by you, your spouse, or your domestic partner for either person for:

- I) Cost for care or treatment received in the home.** These costs are for care or treatment a person receives in the home that is similar to nursing home care. For example, therapy or nursing care received in the home, meals on wheels, attendant care, in-home hospice care, etc. Special needs equipment and/or furniture is also included. See WAC 458-16A100(19) for more details.
- M) Nursing home/ assisted living facility** (boarding home), or adult family home costs. This deduction is for the actual non-reimbursed costs of care and these costs may be deducted from income in the year the costs are incurred.
- N) Health insurance premiums for Medicare, parts A, B, C, D,** or Medicare Advantage, Medigap, Medicare supplemental
- O) Miscellaneous adjustment** on tax return (do not include Penalty for early withdrawal of savings)
- P) Durable medical equipment,** mobility enhancing equipment, medically prescribed oxygen, and prosthetic devices. (RCW 82.08.0283) The department has already vetted what qualifies as these types of items for the purpose of sales/use tax exemption. WAC 458-20-18801 contains Tables (1, 3, 5) with lists of qualifying items.

**A. Table 1 Durable Medical Equipment Examples**

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

**B. Table 3 Mobility Enhancing Equipment Examples**

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	Scooters and transporters
Canes	Swivel seats enabling the disabled to rotate in order to rise from a chair
Car seats (mobility enhancing)	Transfer belts to assist in the transfer of patients
Crutches	Walkers
Handrails and grab bars to assist in rising from commode, tub, or shower	Wheelchairs
Lift chairs and replacement parts	Wheelchairs adapted for specific uses or functions, e.g., all terrain wheelchairs

**C. Table 5 Prosthetic Devices Examples**

Abdominal belts, binders, and supports	Mastectomy surgical bras
Acetabular cups	Maxillofacial devices implanted
Ankle brace	Membrane implants (neutron, spinal, joint)
Antiembolism stocking	Ocular implants
Artificial eyes, heart valves, larynx, limbs	Orthobiologics implants
Back braces	Orthopedic shoes, shoe lifts, inserts, arch supports, heel protectors
Bone cement and wax	Pressure garments - Edema gloves
Bone pins, plates, nails, screws	Pressure garments - Mast pants, burn garments
Breast implants and external prosthesis	Salem sump with anti-reflux valve
Cervical collars	Shoulder and elbow implants
Cochlear implant	Skin implants - Synthetic
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 eye glass's and contact lenses	Slings - Medical
Dental prostheses including, but not limited to, 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	Speech aids (electronic) worn on the body
Ear, nose, and throat implants	Sphincters - Medical
Eye glass frames and lenses	Splints and splint materials
Foley catheter	Stent implants through endoscopy
Gastric bands and intragastric balloons	Stents (biliary, coronary and urinary)
Hand and feet implants	Stockings - Compression
Head halters	Sutures, staples, and skin glue for closing wounds
Hearing aids	Tendon implants
Implanted pacemakers	TENS units worn on the body
Insulin pumps	Testicular and penile implants
Knee immobilizers	Trachea tubes
	Trusses

**Q) Premiums paid for long-term care insurance.** (RCW 48.84.020) means any insurance policy or benefit contract primarily advertised, marketed, offered, or designed to provide coverage or services for either institutional or community-based convalescent, custodial, chronic, or terminally ill care. Such terms do not include and this shall not apply to policies or contracts governed by the Medicare supplemental health insurance act and continuing care retirement communities.

<https://fortress.wa.gov/dshs/adsaapps/lookup/ccrclookup.aspx>

- R) **Cost-sharing amounts**. (RCW 48.43.005(18)) To qualify as a cost-sharing deduction, the applicant must be enrolled in a health plan of some kind. The amounts counted toward the health plans “out-of-pocket maximum” are what qualifies as a cost-sharing amount for the purpose of this provision. Those are typically, deductibles, co-payments, co-insurance amounts. The applicant should be able to provide a year-end statement from the insurance company that shows the total amount applied toward their out-of-pocket maximum in a calendar year.
- S) **Naturopath Medicines** of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a Washington licensed naturopath. (chapter 18.36A RCW – Washington naturopathy). You can search for a Washington licensed naturopath here:  
<https://fortress.wa.gov/doh/providercredentialsearch/>
- T) **Ostomic items**. (RCW 82.08.804) Disposable medical supplies used by colostomy, ileostomy, and urostomy patients and include bags, belts to hold up bags, tapes, tubes, adhesives, deodorants, soaps, jellies, creams, germicides, and related supplies. Does not include undergarments, pads and shields to protect undergarments, sponges, or rubber sheets. Insulin for human use. Insulin does not require a prescription from a medical professional. Kidney dialysis devices a device which physically performs the dialyzing or separating process on blood. Kidney dialysis device does not include other equipment or tools used in conjunction with a kidney dialysis device. Also, specifically identifiable as a durable medical equipment. Disposable devices used to deliver drugs for human use (RCW 82.08.935) include single use items such as a single-use syringe, intravenous (IV) tubing, and IV catheters. A stand or device that holds the tubing or catheter is not a disposable device used to deliver drugs.

**Out-of-Pocket Prescription drug expenses**. Documentation required for expenses over \$501, such as yearly print out from Pharmacy

**Section 8:** Make sure you sign and date your application.

***Attach all required documentation as identified on the application.***

**For additional information, please contact our office:**  
564-397-2391, option 3, or email [taxreduction@clark.wa.gov](mailto:taxreduction@clark.wa.gov)

**Return completed application and documentation to:**

**Mailing Address:**  
Clark County Assessor’s Office  
P O Box 5000  
Vancouver, WA 98666-5000

**Physical Address:**  
Public Service Center, 2nd Floor  
1300 Franklin Street  
Vancouver, WA 98660

Walk in submittals are available Monday through Thursday 9am-4pm and select appointments are offered on Monday and Wednesday. Appointments can be scheduled online at <https://clark.wa.gov/assessor> or by contacting our office at 564-397-2391. Applications can also be submitted online at <https://clark.wa.gov/assessor>. Application and supporting documents can be dropped off in the secure drop box located in the main lobby of the Public Service Center building at the address listed above.