

**SENIOR CITIZEN/DISABLED PERSONS PROPERTY  
TAX EXEMPTION APPLICATION AND REFUND FORM  
FOR TAXES DUE IN 2014**

Attached is a 2014 property tax exemption application and refund form. Eligibility is based on your 2013 income.

This exemption program reduces your property taxes. Please complete the WHITE application with your 2013 income & your personal information. Instructions are attached to help complete the application.

The second sheet (attached to the application) is a "*petition for property tax refund*". You must sign & return this form with your application or it will not be processed. (If the tax has been paid before the Tax & Licensing office adjusts the tax, any over-payment of tax will be refunded. If there is a tax balance due, the Tax & Licensing Division will issue a corrected tax statement.)

The petition for refund form needs only your signature, mailing address and date. Do not write on the other side of the petition for refund form. The Tax & Licensing Division will complete the reverse side of the document.

**DOCUMENTATION REQUIRED**

You must provide documentation for all income and/or expenses listed, or this application will be returned to you.

If you file a tax return, this documentation must include a full copy of your tax return, and all documents used to prepare your return, such as Social Security statements, retirement or pension statements, disability payments, W-2 forms and 1099 forms.

If you do not file a tax return, this documentation must include copies of your Social Security statement, retirement or pension statement, W-2 form and any 1099 forms.

You must also include documentation for any allowed out-of-pocket expenses you are deducting from your income.

If you have any questions, please contact the Tax & Licensing Division at (360) 716-4209.

## 2014 INSTRUCTIONS

This claim is being filed with the Tulalip Tribes Tax & Licensing Division for taxes payable in **2014** under the requirements of Title 12.30.

IF YOUR APPLICATION IS INCOMPLETE, OR IF YOU HAVE NOT INCLUDED ALL REQUIRED 2013 DOCUMENTATION, YOUR APPLICATION WILL BE RETURNED TO YOU FOR COMPLETION OR ADDITIONAL DOCUMENTATION.

### NUMBERS LISTED BELOW CORRESPOND TO THE NUMBER ON THE APPLICATION

1. **Type of Residence:** Mark the box that applies to you. If your residence is a mobile home, enter the year and the make or model of your mobile home.
2. **Type of Ownership:** Mark the box that applies to you. If you have a life estate or a lease for life, you must attach a copy of that portion of the deed, lease or trust that shows the life estate.
3. **Property Size and Number of Residences:** If your home is on a parcel of land that is more than one acre, or you have more than one residence on your property, we are required to split your property tax bill to allow the exemption on the qualifying residence and allowable land. Law allows tax reduction on your primary residence and up to five (5) acres of land, **dependent upon your zoning.**
4. Applicant Information:
  - a. If you are transferring your exemption from your former residence, within Washington State, you must provide the former address and/or tax account number for verification.
  - b. **Enter** the claimant's full name. Enter spouse/co-tenant/domestic partner's full name. (A state registered domestic partner has the same rights & responsibilities as those of a spouse. A co-tenant is a person who has ownership interest in the residence and lives with you in the residence.)
  - c. **Enter** the physical address of the residence.
  - d. **Enter** the claimant's mailing address if different than the physical address with a brief explanation of why the mailing address is different.
5. **Parcel or Account Number:** You can find your parcel or account number in the upper left corner of your most recent tax statement.
6. 2013 Income and Expenses of Claimant/Spouse/Co-tenant/Domestic Partner:  
DOCUMENTATION REQUIRED.  
**Maximum allowed \$35,000. You must report from all income sources - Taxable and Non-Taxable. (Co-tenant income information must be provided if they reside with the claimant.)**

### Please provide the following documentation to verify INCOME:

**Complete** copies of your IRS tax returns including all schedules and statements attached, Retirement income statements, Bond statements, Annuity disbursement statements, Social Security statements, monies contributed or paid to you by others residing with you, unemployment compensation, public assistance, disability payments from any source, alimony, VA benefits, investments, capital gains (you may **NOT** reduce the gains with any losses), trust or royalty disbursements, IRA disbursements, partnership disbursements, business income (**before** depreciation) and rental income (**before** depreciation). Depreciation is not an allowed expense for purposes of this exemption. **NO LOSSES TO INCOME MAY BE USED TO OFFSET**

## Instructions continued

### DISPOSABLE INCOME.

**Note:** VA disability benefits will not be used in the calculation of disposable income, but will be considered with regards to the claimant's ability to meet household expenses should no other income or very minimal income be reported.

Please provide the following documentation to verify EXPENSES:

1. Social Security Benefit statements or Insurance Provider statements for Medicare Premiums.
2. Invoices, bills, statements or receipts from Nursing Homes, Boarding Homes, Adult Family Homes.
3. The lower section of the front page of your IRS 1040 will have adjustments to your income, such as self-employment tax or insurance or qualified IRA contributions.
4. Receipts for non-reimbursed in-home care. Items may include oxygen, Meals on Wheels, special needs furniture, attendant care for health and hygiene or medical care received in the home. In-home care providers are not required to have specialty licenses.
5. Documentation from your pharmacist or your prescription drug supplemental insurance provider for your portion of your prescription drug expense.

**7. Certification of age and/or disability:** Mark the boxes that apply to you. (If you are disabled and under 61 years of age, you MUST supply this office with either a copy of your Social Security award of disability letter, your Veterans Administration award of disability letter, or a current, physician signed, disability form noting the year the disability occurred and whether the disability is temporary or permanent.

8. Fill in the applicant's birth date, the spouse or domestic partner's birth date, the year you purchased your property and the year you first occupied your property.

THE CLAIMANT MUST SIGN THE APPLICATION AND INCLUDE A PHONE NUMBER. THE CLAIMANT'S SIGNATURE MUST BE WITNESSED. (You must have two people witness your signature. If you have no one to witness your signature, you may present your application in person and an Employee of the Tax & Licensing Division Office will be witness to your signature.) If someone other than the claimant is signing this document, please attach proof of authority, such as Power of Attorney.

**REFUND FORM:** Please sign your name on the Petition for Property Tax Refund form under "STATEMENT BY TAXPAYER" area, along with your mailing address and the date. The opposite side of this form will be completed for you by the Tax & Licensing Office. If you are due a refund, it will come from the Tax & Licensing Office. If there is a tax balance due, the Tax & Licensing Division will issue a corrected tax statement.

For assistance please call the Tax & Licensing Division at 360.716.4209

**SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION FROM REAL PROPERTY TAXES**  
 Use 2013 Income to Determine Eligibility for Reduction on Taxes Payable in 2014

<b>1. Type of Residence</b> (Check one) : <input type="checkbox"/> Single Family Dwelling <input type="checkbox"/> Cooperative Housing <input type="checkbox"/> Mobile Home: Year _____ Make/Model _____ <input type="checkbox"/> Done unit of a Multi-Unit Dwelling (i.e. condo)	<b>Tax &amp; Licensing Division Use Only</b>  2013 Assessment for 2014 Taxes  Date Entered: _____  Tax Year: _____ Change _____ To: _____ Refund Form Included: _____ Total AC: _____  Zoning: _____  <div style="text-align: right;">Initial: _____</div>
<b>2. Type of Ownership</b> (Check one): <b>PLEASE NOTE:</b> You must own <b>AND</b> occupy the residence currently (2014) <b>AND</b> as of 12/31/13 to qualify for the tax reduction. <input type="checkbox"/> Owner (In total, or by Mortgage or Contract Purchase) <input type="checkbox"/> Lease for Life (must be created by deed) Refund from Form Included <input type="checkbox"/> Life Estate (must be created by deed)	
<b>3.</b> Is this property over one acre of land? <input type="checkbox"/> Yes <input type="checkbox"/> No Is this dwelling a duplex, or is there more than one residence on the property? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>4. Applicant Information-All Lines MUST Be Completed</b> Are you currently receiving, or have you received in the past, the Senior Citizen or Disabled Persons Property Tax Exemption on this, or any other residence, in Washington State? (A change of residence requires a new application to be filed.) <input type="checkbox"/> No <input type="checkbox"/> Yes - Most recent year received _____ Tax & Licensing Division _____ <div style="text-align: right;">Prior Address _____</div>  Claimant's Full Name: _____ <div style="display: flex; justify-content: space-between; width: 80%; margin-left: 10%;"> <span>First</span> <span>Middle</span> <span>Last</span> </div> Other Party: _____ <div style="display: flex; justify-content: space-between; width: 80%; margin-left: 10%;"> <span>First</span> <span>Middle</span> <span>Last</span> </div> Physical Address: _____ <div style="display: flex; justify-content: space-between; width: 80%; margin-left: 10%;"> <span>Address</span> <span>City</span> <span>Zip</span> </div> Mailing Address (if different than above): _____	
<b>5. Parcel or Account Number:</b> _____ _____	

**Documentation Required For All Income and/or Deductions**

6. All 2013 Gross Annual Income and/or Deductions of Claimant, Spouse, Co-tenant or Domestic Partner:

A. Social Security [Box 5 of your SS 1099's]	\$ _____	<b>INCOME SUB-TOTAL</b>	\$ _____
B. Pension, Annuities and/or Retirement bonds	\$ _____	<b>DEDUCTIONS (NON-REIMBURSED)</b>	
C. Interest, Exempt Interest Dividends and/or IRA withdrawals	\$ _____	1. Medicare Premiums ONLY Parts A, B, C or D & Medicare Advantage Premiums	\$ _____
D. Wages	\$ _____	2. Nursing Home, Boarding Home Wages or Adult Family Home Costs	\$ _____
E. Capital Gains - Includes all gains from Schedule D or 1099's. Losses cannot offset gains.	\$ _____	3. Adjustments to income in the lower portion of page 1 of your Tax Return except penalties for early withdrawals.	\$ _____
F. Net Rental and/or Business Income - Excluding Depreciation No Losses allowed	\$ _____	4. In-Home Care Expenses	\$ _____
G. Disability Income (other than VA Benefits or Social Security payments)	\$ _____	5. Prescription Drug Expenses	\$ _____
H. Any other income (such as gross unemployment	\$ _____	<b>DEDUCTIONS SUB-TOTAL</b>	\$ _____
		<b>2013 Disposable Income</b>	
<b>(Income Less Deductions) Maximum Allowed Income \$35,000</b>			\$ _____

7. I, or each of us (if joint owners are filing) apply for exemption on this property and certify the following (please check appropriate box(es):

- I will be 61 years of age or older on or before December 31, 2013
- I am under 61 years of age, and disabled and unable to work because of my disability. Attach a current physician's statement attesting to your disability or attach a copy of your SS award letter.
- I am a veteran with a 100% service-connected disability. Attach a copy of your VA award letter.
- I am a surviving spouse/domestic partner of a person who was approved for this exemption and I am at least 57 years old.

8. Applicants Birth date: \_\_\_\_\_ Spouse/Domestic Partner Birth date: \_\_\_\_\_  
 Year Property Purchased: \_\_\_\_\_ Year Property Occupied: \_\_\_\_\_

Any exemption granted through erroneous information shall be subject to the correct tax being assessed for the last five years, plus a 100 (100%) percent penalty.

I swear under the penalties of perjury that all of the foregoing statements are true.

(You must have two people witness your signature. If you have no one to witness your signature, you may present your application in person and an Employee of the Tax & Licensing Division will be witness to your signature.)

Witness	Date	Signature of Claimant	Date
Witness	Date	Power of Attorney (if applicable)	Date
Tax & Licensing Division	Date	(_____) _____	Phone Number of Claimant

This claim is subject to Audit by the Department of Revenue

Please refer to the Instructions sheets for assistance in completing this application. You may access tax information on our Internet home page at <http://www.tulaliptribes-nsn.gov/Home/Government/Departments/CommunityDevelopment.aspx>. If you have questions, please call the Tax & Licensing Division Office at (360) 716-4209. Return your completed application and all required documentation to:

**TAX & LICENSING DIVISION  
6406 MARINE DR NW  
TULALIP, WA 98271**

Explain briefly the reason for the refund claim:
<b>SENIOR CITIZEN/DISABLED PERSONS PROPERTY TAX EXEMPTION</b>

<b>Statement By Taxpayer</b>		
I hereby state that the contents of the foregoing petition are true and correct to the best of my knowledge and belief, and request that the said tax be refunded in conformity with this petition		
Date	Signature of Taxpayer or Agent	Title
Address		
City, ST Zip		

**Determination By Tax & Licensing Division**

After due consideration of the facts contained in the taxpayer's signed petition knowing them to be true and accurate, I have determined that the request for refund be:

- Approved and the Tax & Licensing Division is authorized to make a refund.       Denied because the claim does not qualify under Title 12.30. for the following reason:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_ Tax & Licensing Division

**Certification By Tax & Licensing Division**

- Approved and I am refunding the following amount \$\_\_\_\_\_, plus applicable interest at the amount specified in Title 12.30 from the date of collection of the portion refundable       Denied because the claim does not qualify under Title 12.30. for the following reason:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_ Tax & Licensing Division

**Petition for Property Tax Refund**  
Title 12.30

Petition No: \_\_\_\_\_

Claim for refund must be made within three years of the date the taxes were due.

The petitioner, \_\_\_\_\_ under the provisions of Title 12.30 hereby petitions for a refund of taxes extended upon the tax rolls of Tulalip Tribes, for the year \_\_\_\_\_, with respect to the following described property.

Parcel number or legal description of property: \_\_\_\_\_

**\*Petitioner alleges the following to be facts:** The assessed value of said property made in the year \_\_\_\_\_ for taxes becoming due in the year \_\_\_\_\_, and the tax extended upon said total valuation were as follows:

	Assessed Value	Tax Code Area	Tax Rate	Tax
Real Property				
Personal Property				

  

	Date Due	Receipt No.	Amt Paid
Entire Tax			
First Half			
Second Half			

\*If claim is for abated taxes under Title 12.30, disregard this section and complete the remainder of this form.

**Refund Is Hereby Claimed For The Following Reason:**

**A. Under the provisions of Title 12.30 (Check appropriate box(es))**

1.  Paid more than once; or
2.  Paid as a result of manifest error in description; or
3.  Paid as a result of a clerical error in extending the tax rolls; or
4.  Paid as a result of other clerical errors in listing property; or
5.  Paid with respect to improvements which did not exist on assessment date; or
6.  Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
7.  Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to Title 12.30; or
8.  Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either Tax & Licensing official or employee or by any person paying the same or paid as a result of mistake, inadvertence, or lack of knowledge by either a Tax & Licensing or employee, or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or
9.  Paid on the basis of an assessed or appraised valuation which was appealed to the Tax & Licensing Division and ordered reduced; or
10.  Paid on the basis of an assessed or appraised valuation which was appealed to the Tax & Licensing Division and ordered reduced: PROVIDED that the amount refunded under subsections (9) and (10) shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the Tax & Licensing's order; or
11.  Paid as a Tribal property tax levied upon Tax & Licensing assessed property, the assessed value of which has been established by the Tax & Licensing Division for the year: PROVIDED, HOWEVER, that the amount refunded shall only be for the difference between the tribal property tax paid and the amount of tribal property tax which would, when added to all other property taxes within the one percent limitation of Title 12.30, equal one percent of the assessed value established by Tax & Licensing; or
12.  Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, that the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding.
13.  Paid on the basis of an assessed valuation that was reduced under Title 12.30.
14.  Abated under Title 12.30