



## Declaration of Trust Property Tax Exemption for Senior Citizens and Disabled Persons

File this declaration with the **Senior Citizen and Disabled Persons Claim for Exemption from Real Property Taxes** (REV 64 0002) if the applicant's residence is an asset of a Trust.

**Note:** This form does not create a Trust. It is to be used only for purposes of claiming the Senior Citizens or Disabled Persons Exemption on property that is already an asset of an existing trust.

### To Be Completed By County

County Name: \_\_\_\_\_ Parcel Number: \_\_\_\_\_

Senior Citizen/Disabled Person's Application Number: \_\_\_\_\_

### To Be Completed By Applicant

Applicant Name (Print): \_\_\_\_\_

Property Address: \_\_\_\_\_

City/State/Zip Code: \_\_\_\_\_

### Declaration - Important - See the Instructions on the reverse side of this form.

I hereby declare that the residence located at the above noted parcel number is an asset of a trust.

Further, I declare that the trust meets the ownership requirement as defined under (**check one**):

- ☐ WAC 458-16A-100(21)(a) — The applicant reserved a life estate when transferring the property to the trust or a life estate was later conveyed by deed. Attach a copy of the deed.
- ☐ WAC 458-16A-100(21)(b) — The applicant is the "settler" or creator of the trust (either revocable or irrevocable) and has granted to himself/herself a beneficiary interest in the principal residence, or that specific portion of the trust, and that beneficiary interest lasts for at least his/her lifetime.
- ☐ WAC 458-16A-100(21)(c) — The trust is irrevocable and the applicant is the beneficiary. He/she has been granted the beneficial interest in the principal residence portion of the trust for at least his/her lifetime.

**See the laws and rules on the reverse side of this form for additional explanation.**

**Note: You must attach a copy of the portion(s) of the trust that demonstrate the trust meets the ownership requirement.**

**I certify that the foregoing is true and correct.**

\_\_\_\_\_  
Attorney for Applicant - Print

\_\_\_\_\_  
Place

\_\_\_\_\_  
Signature of Attorney for Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Applicant - Print

\_\_\_\_\_  
Place

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date



## INSTRUCTIONS

**Please contact your County Assessor's office for assistance in completing this form.**

**There is no provision in law allowing ownership through a trust for purposes of meeting the ownership requirement for the *Property Tax Exemption Program for Senior Citizens and Disabled Persons*.**

**In order to determine whether the ownership requirement is met when the property is an asset of a trust, you must provide a copy of the trust (or those portions of the trust) documenting that the ownership requirement is met.**

**You may complete this form yourself or you may request assistance from your attorney.**

**RCW 84.36.381(2)** says that, in order to qualify for the exemption, the applicant must have owned the residence at the time of filing "in fee, as a life estate, or by contract purchase". It also says that a lease for life shall be deemed a life estate.

**Therefore, in order to meet the ownership requirement for this property tax relief program when property is an asset of a trust, that trust must convey a "life estate" interest in the residence to be exempted to the person applying for exemption. In order to meet that requirement:**

- a life estate interest must have been reserved by the person applying for exemption when the property was transferred to the trust; OR
- a life estate interest must have later been conveyed by deed to the person applying for exemption; OR
- the trust must contain language conveying a life estate interest in the residence to be exempted to the person applying for exemption.

**WAC 458-16A-100 (19), (21), and (22) clarify the ownership requirement:**

**(19) Lease for life.** "Lease for life" means a lease that terminates upon the demise of the lessee.

**(21) Life estate.** "Life estate" means an estate whose duration is limited to the life of the party holding it or of some other person.

(a) Reservation of a life estate upon a principal residence placed in trust or transferred to another is a life estate.

(b) Beneficial interest in a trust is considered a life estate for the settlor of a revocable or irrevocable trust who grants to himself or herself the beneficial interest directly in his or her principal residence, or the part of the trust containing his or her personal residence, for at least the period of his or her life.

(c) Beneficial interest in an irrevocable trust is considered a life estate, or a lease for life, for the beneficiary who is granted the beneficial interest representing his or her principal residence held in an irrevocable trust, if the beneficial interest is granted under the trust instrument for a period that is not less than the beneficiary's life.

**(22) Owned.** "Owned" includes "contract purchase" as well as "in fee," a "life estate," and any "lease for life". A residence owned by a marital community or domestic partnership or owned by cotenants is deemed to be owned by each spouse or each domestic partner or each cotenant.