

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

This declaration must be filed 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 an asset of a trust.

To Be Completed By County	
County Name: <u>CLARK</u>	Parcel Number: _____

To Be Completed By Applicant	
Applicant Name (Print): _____	
Property Address: _____	
City/State/Zip Code: _____	

### Declaration

I hereby declare that the residence located at the above noted parcel number is occupied by the applicant and 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 prior to transferring the property to the trust.
- 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 page 2 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 declare under penalty of perjury under the laws of the State of Washington 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

## Laws and Rules:

**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.

### **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.

**Please contact the Clark County Assessor's Office for assistance in completing this form:**

Call:  
(360) 397-2391, extension 5689

or

Email:  
taxreduction@clark.wa.gov

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