**SENIOR CITIZEN/DISABLED VETERAN PROPERTY TAX EXEMPTION APPLICATION**

AS 29.45.030 (e)-(i)

1. Name of Municipality: __________________________
2. Property Tax I.D.: __________________________
3. Tax Year __________________________

4. Name of Applicant: __________________________
5. Birth date __________________________

7. Name of Spouse: __________________________
8. Birth date __________________________

9. Mailing Address: __________________________
10. Residential Physical Address: __________________________

11. Home Phone: __________________________
12. Message Phone: __________________________
13. Please check one of the following: 
   - __ I am applying as a Senior Citizen age 65 or older
   - __ I am applying as a widow or widower, age 60-64, of a previously qualified applicant.
   - __ I am applying as a Disabled Veteran

14. Is this your permanent place of abode? 
   - __ Yes  __ No  
   - If no, permanent residential address is: __________________________

15. Is your home on land you own? 
   - __ Yes  __ No  
   - If yes, % of ownership __________________________

16. Is any portion of this property used for commercial or rental purposes? 
   - __ Yes  __ No  
   - If yes, percentage: _____________%

17. Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.
   I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.

   Date: __________________________
   Signature of Applicant: __________________________

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### Following is for Local Assessor/Clerk Use Only

<table>
<thead>
<tr>
<th>New Filing</th>
<th>Prior Filing</th>
<th>Approved</th>
<th>Denied</th>
<th>Proof Provided</th>
<th>Age</th>
<th>Disability (DAV)</th>
<th>Ownership</th>
<th>Verified By</th>
</tr>
</thead>
<tbody>
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Comments: 

Property Value __________________________
Secondary lots __________________________

**Adjustments:**

<table>
<thead>
<tr>
<th>Ownership</th>
<th>Commercial/Rental</th>
<th>Total Property Value: $</th>
<th>Subtotal: $</th>
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<tbody>
<tr>
<td>%</td>
<td>%</td>
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</table>

If Subtotal exceeds $150,000, use this figure: $ 150,000

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<tr>
<th>Borough</th>
<th>City</th>
<th>SC/DAV Exempt Value</th>
<th>Tax Code Area</th>
<th>Mill Rate</th>
<th>SC/DAV Exempt Taxes</th>
</tr>
</thead>
<tbody>
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Total SC/DAV Exempt: __________________________
Tax Amount: $ __________________________
Sec. 29.45.030. Required Exemptions.

(e) The real property owned and occupied as the primary residence and permanent place of abode by a resident who is (1) 65 years of age or older; (2) a disabled veteran; or (3) at least 60 years of age and the widower or widower of a person who qualified for an exemption under (1) or (2) of this subsection is exempt from taxation on the first $150,000 of the assessed value of the real property. A municipality may by ordinance approved by the voters grant the exemption under this subsection to the widow or widower under 60 years of age of a person who qualified for an exemption under (2) of this subsection or to a resident who is the widower or widower of a person who dies from a service-connected cause sustained while serving as a member of the United States armed forces or as a member of the National Guard. A municipality may, in case of hardship, provide for exemption beyond the first $150,000 of assessed value in accordance with regulations of the department. Only one exemption may be granted for the same property, and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under this subsection if the assessor determines that the person claiming the exemption and whose disability and housing status were the basis of the application is the party that was in possession and control of the property at the time of the application for an exemption and who would have been eligible for the permanent fund dividend had the individual applied. An exemption may not be granted under (e) of this section except upon written application for the exemption. Each municipality shall, by ordinance, establish procedures and deadlines for filing the application. The governing body of the municipality for good cause shown may waive the claimant's failure to apply in a timely manner for exemption and authorize the assessor to accept the application as if timely filed. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of (e) of this section. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this subsection at any time.

(g) The real property owned and occupied as the primary residence and permanent place of abode by a resident who is (1) 65 years of age or older; (2) a disabled veteran; or (3) at least 60 years of age and the widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection is exempt from taxation on the first $150,000 of assessed value in accordance with regulations of the department. Only one exemption may be granted for the same property, and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under this subsection if the assessor determines that the person claiming the exemption and whose disability and housing status were the basis of the application is the party that was in possession and control of the property at the time of the application for an exemption and who would have been eligible for the permanent fund dividend had the individual applied. An exemption may not be granted under (e) of this section except upon written application for the exemption. Each municipality shall, by ordinance, establish procedures and deadlines for filing the application. The governing body of the municipality for good cause shown may waive the claimant's failure to apply in a timely manner for exemption and authorize the assessor to accept the application as if timely filed. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of (e) of this section. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this subsection at any time.

(h) Except as provided in (g) of this section, nothing in (e) – (j) of this section affects similar exemptions from property taxes granted by a municipality on September 10, 1972, or prevents a municipality from granting similar exemptions by ordinance as provided in AS 29.45.050.

(i) In (e) – (i) of this section, (1) "disabled veteran" means a disabled person

(A) separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the United States Department of Veterans Affairs; or

(B) who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more;

(2) "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes.

ALASKA ADMINISTRATIVE CODE TITLE 3 – DEPT. OF COMMUNITY AND ECONOMIC DEVELOPMENT SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION - CHAPTER 135

3 AAC 135.010. METHOD OF APPLICATION. Applications for the senior citizen and disabled veteran property tax exemption shall be on forms provided by the department.

3 AAC 135.020. FORMS. Form 21-400 and Form 21-400B are hereby adopted by the department for use in the application for senior citizen and disabled veteran property tax exemptions, respectively.

3 AAC 135.030. OBTAINING FORMS. Application forms are available only from the office of the clerk or assessor of the municipality.

3 AAC 135.040. DEADLINES AND CALCULATIONS.

(a) Exemption applications filed after January 15 of the assessment year, or after a date provided by ordinance as specified in AS 29.45.030(f), must be accompanied by an affidavit stating the reason for the late filing.

(b) To qualify for a hardship exemption beyond the first $150,000 of assessed value of real property under AS 29.45.030(e), the applicant must apply by completing Form 21-400c and submitting the form, including necessary attachments, to the municipal assessor before July 1, or before a date provided by ordinance as specified in AS 29.45.030(f), of the exemption year.

(c) An eligible applicant may qualify for a hardship exemption beyond the first $150,000 of assessed value of real property if the amount of the applicant's tax bill is greater than two percent of the applicant's gross household income. An exemption will be granted only for that portion of the applicant's taxes in excess of two percent of the gross household income. "Gross household income" means total annual compensation, earned and unearned, from all sources, of all members of the household.

(d) In cases of extreme hardship, an exemption up to 100 percent of the applicant's assessed value of real property may be granted by a two-thirds vote of the governing body.

(e) Hardship exists when the amount of taxes owed is in excess of two percent of an applicant's gross household income.

3 AAC 135.085. ELIGIBILITY.

(a) When an eligible person and his or her spouse occupy the same permanent place of abode, the reimbursement described in AS 29.45.030(g) applies, regardless of whether the property is held in the name of the husband, wife, or both.

(b) A resident widow or widower who is at least 60 years old is eligible for the hardship exemption under AS 29.45.030(e) if the deceased spouse of the widow or widower was at the time of his or her death

(1) a resident of the State of Alaska;

(2) at least 65 years old or a disabled veteran.

(c) If property is occupied by a person other than the eligible applicant and his or her spouse, an exemption, to be eligible for reimbursement, applies only to the portion of the property permanently occupied by the eligible applicant and his or her spouse as a place of abode.

(d) The real property eligible for reimbursement under this chapter includes only a

(1) primary parcel: the entire parcel of real property owned and occupied by an applicant as a permanent place of abode; and

(2) subsidiary parcel: a parcel of real property adjacent to the primary parcel described under (1) of this subsection, subject to approval by the department.