

NORTH SLOPE BOROUGH

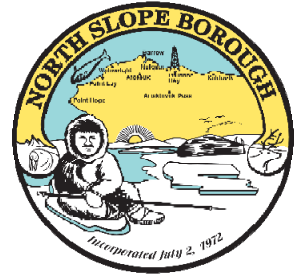
Department of Finance

Assessing Division

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Senior Citizen/Disabled Veteran Property Tax Exemption Application

AS §29.45.030 (e)-(i) & NSBMC §3.25.060 (e)

Deadline to file the exemption application is January 15th of the applicable year

Property Tax ID: _____ Tax Year: _____

Name of Applicant: _____ Birth Date: _____

Name of Spouse: _____ Birth Date: _____

Physical Address: _____ Mailing Address: _____

Message Phone: _____ Home Phone: _____

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

Type of Dwelling:

_____ Single Family _____ Condominium

_____ Mobile Home _____ Duplex

Other: _____

Is your home on land you own?

_____ Yes If yes, % of ownership: _____

_____ No

If no, owner's name: _____

Is this your permanent place of abode?

_____ Yes _____ No

If no, permanent residence is: _____

Is any portion of this property used for commercial or rental purpose?

_____ Yes _____ No If yes, percentage: _____

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.

Signature of Applicant: _____ Date: _____

Following is for Assessor Use Only

New Filing _____ Approved _____

Prior Filing _____ Denied _____

Proof Provided: Birth Cert _____ Disability _____

ID _____ Verified by: _____

**ALASKA STATUTES, TITLE 29
MUNICIPAL GOVERNMENT
CHAPTER 45**

Sec. 29.45.030. Required Exemptions. (e) The real property owned and occupied as the primary residence and permanent place of abode by a (1) resident 65 years of age or older; (2) disabled veteran; or (3) resident at least 60 years old who is 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 the assessed value of the real property. 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, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560 - 44.62.570.

**ALASKA ADMINISTRATIVE CODE TITLE 3
DEPARTMENT 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 of Community and Economic Development.

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 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 two-thirds vote of the governing body.

(e) Hardship exists when the amount 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; and
- (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.