



**SENIOR CITIZEN/DISABLED VETERAN
HOMEOWNERS
APPLICATION FOR HARDSHIP EXEMPTION**

In accordance with AS 29.45.030 (e) and 3AAC135.040, a municipality may, in case of hardship, provide for exemption beyond the mandatory state exemption. Application for this exemption must be submitted to the municipal assessor before July 1, or before a date provided by local ordinance, of the exemption year.



1. Name of Municipality:	2. Parcel Number or Legal Description of Property:		
3. Name of Applicant:	4. Mailing Address:	5. Phone Number:	
7. Gross Household Income:	* Attach Appropriate IRS Documentation. * Definition: Gross household income means total annual compensation, earned and unearned, from all sources of all members of the household for the calendar Year prior to the year of this application.		
8. Explanation of Hardship:			
9. 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 11.51.210.			
Signature of Applicant:		Date:	

Following is for Local Assessor/Clerk Use Only

10. Calculation of Hardship Exemption:

	Land	+	Building	=	Total
Assessed Value	\$ _____		\$ _____		\$ _____ (A)
	Mandatory	+	Optional	=	Total Exemptions
Exemption:	\$ _____		\$ _____		\$ _____ (B)
Taxable Value After Exemptions (Line A minus Line B)					= \$ _____ (C)
Applicable Mill Rate					= \$ _____ (D)
Net Tax Due (Line C multiplied by Line D)					= \$ _____ (E)
Gross Household Income (from 7 above) multiplied by 2%					= \$ _____ (F)
Allowable Hardship Exemption (Line E minus Line F)					= \$ _____ (G)

(If Line G is zero, or less than zero, then no hardship exemption can be granted.)

11. Application Verified By: _____

APPROVAL OR DENIAL OF GOVERNING BODY FOR EXTREME HARDSHIP

Approved _____ Percent of Exemption
 Approved _____ Percent of Exemption

Date of Public Meeting _____ Signature of Municipal Official _____

**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 the exemption beyond the first \$150,000 of the 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 REGIONAL AFFAIRS
SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION
CHAPTER 135**

3 AAC 135.040. DEADLINES AND CALCULATIONS.

(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 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.