

AFFIDAVIT OF _____
(Senior Citizen or Disabled Veteran Name)
AND APPLICATION FOR APPROVAL OF LATE FILING
FOR SENIOR CITIZEN AND/OR DISABLED VETERAN

This Application is made Pursuant to A.S. 29.45.030 Required Exemptions and KPB Code 5.12.105. Real Property Tax-Exemptions - Senior Citizens, Disabled Veterans and surviving spouses thereof.

Failure to meet the filing deadline is based on the following reason(s):

FURTHER AFFIANT SAITH NAUGHT.

Dated at _____, Alaska, this ____ day of _____, 2010.

(Senior Citizen and/or Disabled Veteran Signature)

SUBSCRIBED AND SWORN TO before me this ____ day of _____, 2010.

Notary Public, State of Alaska
My Commission Expires:_____

ASSEMBLY ACTION: APPROVAL_____ DENIAL_____

5.12.105. Real property tax--Exemptions--Senior citizens, disabled veterans and surviving spouses thereof

- A. A single parcel of real property owned and occupied as the primary residence and permanent place of abode is exempt from taxation as set forth in subsections 1 and 2 of this section. The limitation to a single parcel shall apply unless the applicant has applied for and received a determination that any additional parcel proposed for exemption qualifies as a subsidiary parcel eligible for inclusion as part of the primary residence and permanent place of abode under state law. In no event shall an exemption be allowed for a total value in excess of \$300,000 for all parcels included under the exemption, unless a hardship is granted as described in KPB 5.12.105 (I).
1. Qualifying property of a resident 65 years of age or older, or a resident at least 60 years old who is the widow or widower of such person, is exempt from taxation in the maximum amount of \$300,000;
 2. A disabled veteran, or a resident at least 60 years old who is the widow or widower of such person, is exempt from taxation in an unlimited amount.
- B. For residents 65 years of age or older or residents at least 60 years old who are the widow or widower of a resident 65 years of age or older to be eligible for an exemption under paragraph A of this section the individual applying for the exemption must also meet requirements under one of the following two paragraphs:
1. the individual shall be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year; or
 2. if the individual has not applied or does not apply for one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified in (1) of this subsection had the individual applied.
- C. 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 among themselves who is to receive the benefit of the exemption.
- D. 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.
- E. No exemption under this section may be granted except upon written application on a form prescribed by the assessor. The applicant/owner must file the application no later than February 15 of the tax year for which the exemption is sought. A qualified senior citizen or disabled veteran need not file such an application for successive tax years if there is no change in ownership, no change in permanent place of abode by the owner of record, or no change in status of disability if the owner is a disabled veteran. Exemption applications filed after February 15 of the tax year must be accompanied by a signed affidavit stating the reason for the late filing. If a qualified senior citizen or disabled veteran files an untimely application, the assembly may, for good cause shown, waive the claimant's failure to make timely application and authorize the Assessor to accept the application as if timely filed. A late application must be filed by March 31 of the year for which the exemption is sought unless the applicant is unable to comply with this requirement as defined below in subparagraph D(4). The assembly shall determine whether the applicant was unable to comply with this requirement. However, the application, whether timely filed or filed after a grant of extension of time to file, may be held open for consideration through the following three years if eligibility for the exemption is contingent upon a determination by another entity. If a failure to timely file has been waived and the application for exemption is approved, the amount of tax that the claimant has already paid, if any, for the year the property would have been eligible for exemption shall be refunded to the claimant.
1. If property is occupied by a person other than the eligible applicant and his or her spouse and minor children, this exemption applies only to the portion of the property occupied by the eligible applicant and his or her spouse and minor children as a permanent place of abode.
 2. It shall be the responsibility of every person who obtains an exemption under this section to notify the borough assessor of any change in ownership, residency, permanent place of abode or status of disability. A disabled veteran who has less than a permanent disability must submit an official disability percentage letter each year prior to February 15th showing a 50 percent or greater disability. Property owners shall notify the borough when the requirements for exemption are no longer met.
 3. It shall be the responsibility of every person who obtains a property tax exemption under this chapter to notify the borough assessor of any change in ownership, property use, residency, permanent place of abode, status of disability, or other factor affecting qualification for the exemption. If the assessor determines that the property is not eligible for this exemption, all taxes, penalty, and interest due on the property for all tax years beginning with the year the property should have been subject to taxation shall be immediately due and owing.
 4. Inability to comply. The request for a finding of inability to comply must be based upon a serious condition or event beyond the taxpayer's control that resulted in the inability to timely file the application. For purposes of this subsection, a serious condition or event may include a serious medical condition or other similar serious condition or event that prevented the applicant from timely filing the application. Absent extraordinary circumstances, a failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail or a failure to timely provide a current address to the Department of Assessing will not be deemed to result in an inability to comply.
- F. The assessor may presume that property has not been occupied as a primary residence and permanent place of abode if the applicant occupied it for less than 183 days during the previous year unless the applicant provides satisfactory evidence that he or she meets the statutory criteria for an allowable absence under AS 43.23.008 as now enacted or may be hereinafter amended.