KETCHIKAN GATEWAY BOROUGH

Department of Assessment
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Ketchikan, AK 99901
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SENIOR CITIZEN PROPERTY TAX EXEMPTION APPLICATION

KGB CODE 4.45.070(e)(f)(g)

DUE ON OR BEFORE MARCH 31ST OF THE EXEMPTION YEAR, IT IS THE PROPERTY OWNER'S RESPONSIBILITY TO INSURE RECEIPT OF THE APPLICATION BY THE KETCHIKAN GATEWAY BOROUGH.

To qualify for the tax exemption, the applicant must own and occupy the property as their primary residence and permanent place of abode prior to January 1, of the exemption year. Senior Citizens must be 65 years of age on or before December 31st of the preceding year. Proof of age is required (sales tax exemption card of official state or federal identification).

Parcel Number:	**Tax Year(s) Requested:**
Applicant Name:	**Applicant Birth Date:**
Name of Spouse:	**Spouse Birth Date:**
Mailing Address:	**Location (Property) Address::**
Phone Numbers:	**I am applying as a: ____ Senior Citizen age 65 or older** **___ Surviving Spouse age 60 or older**
Dwelling Type: ___ Single Family ___ Condominium ___ Moblie Home ___ Multi-Family Dwelling ___ Other	

What percent of ownership do you alone (or jointly with your spouse) have in this property? _______ %
If less than 100% state co-owners name, relationship and % of interest:

Is any of this property used for rental or commercial purposes? No Yes If yes, what percentage _____%
Did you receive an Alaska Permanent Fund Dividend in this year? No Yes Will you, or have you applied? No Yes
Will you qualify for an Alaska Permanent Fund Dividend next year? No Yes
If you answered "No" to any of the Permanent Fund Dividend questions, attach explanation to the application.

By my signature below I hereby authorize the Ketchikan Gateway Borough to obtain access to records pertaining to me in possession of the State of Alaska as needed to verify my residency, age, permanent fund dividend status, fishing license status, or any other qualifications for state programs and I herby understand that the answers given on this application are true and correct to the best of my knowledge. I understand a willful misstatement is punishable by fine or imprisonment under AS 11.56.210

Signature **Date** **Senior Card Number**

Office Use Only: ___ New Filing ___ Prior Filing ___ % Occupancy ___ % Ownership ___ % Rental/Commercial

Appraised Land ____________________
Appraised Bldg ____________________ **APPROVED: YES NO**
Appraised Total ____________________
% Not Qualified _____
Taxable Value ____________________
Exemption Total ____________________

<u>Senior Citizen Eligibility</u>

(a) When an eligible person and his or her spouse occupy the same permanent place of abode and have eligibility for the permanent fund dividend, the exemption described in AS 29.45.030 (g) applies so long as the property is held in the name of the qualifying applicant or the qualifying applicant and their spouse.

(b) A resident widow or widower who is at least 60 years old is eligible for the 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) a senior citizen or a disabled veteran who previously qualified for either exemption.

(c) If property is occupied by a person other than the eligible applicant and his or her spouse, an exemption, 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 exemption 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.

Important: An exemption may not be granted except upon written application for the exemption on a form designated by the borough assessor. If the claimant has not qualified for an exemption for that property for the prior year the claimant must file the application no later than March 31 of the assessment year for which the exemption is sought. A veteran whose disability is rated as permanent by the Department of Veterans Affairs need not file such application for successive tax years if there is no change of residency, ownership, permanent place of abode by the owner of record, use of the property, status, or other factors affecting qualification for the exemption. <u>*For exemption applications filed after March 31 the borough assessor is authorized to accept the application as timely filed so long as the inability to apply was based on a serious medical or other similar serious condition or event beyond the claimants control that resulted in the inability to timely file application. A failure to pick up or read mail, or a failure to timely provide current address to the office of the borough assessor, will not be deemed an inability to comply and the application will not be accepted for that tax year. However, a claimant's application for late filing must be filed prior to July 1 of the year for which the exemption is sought or that year's application will not be considered…*</u>

…It shall be the claimant's (property owner's) responsibility to notify the Borough when the requirements for exemption are no longer met. If the Assessor determines that a property is not eligible for exemption, all taxes, penalty and interest due on the property from the tax lien date following the date the property should have been subject to taxation are immediately due and owing. The assessor may require proof under this section at anytime.