



KENAI PENINSULA BOROUGH
144 N. BINKLEY, SOLDOTNA, ALASKA 99669
BUSINESS (907) 262-4441, FAX (907) 262-1892

**AFFIDAVIT OF SENIOR, DISABLED VETERAN AND DISABLED RESIDENT
HOUSING EXEMPTION
UNDER KPB 5.18.200(A)(16) OF THE KPB SALES TAX CODE**

KPB 5.18.200(A)(16) reads as follows:

Senior, disabled resident, and disabled veteran housing rent. Rental payments for a dwelling unit for a permanent place of abode by a resident who is at least 65 years of age, or who is a disabled veteran or a disabled resident. Disabled veteran has the meaning provided in KPB 5.12.105 (F)(3), and the term disabled resident has the meaning provided in KPB 5.12.110, as those provisions are now enacted or may be hereinafter amended. Dwelling unit means a house, apartment, or room in a residential facility such as congregate housing or assisted living. Permanent means the tenant has lived within the Kenai Peninsula borough for a minimum of six (6) months and is a resident of the State of Alaska. The landlord must accept an affidavit on a form provided by the borough or otherwise acceptable to the borough administration from the tenant as proof of age and eligibility for this exemption. If any person under 65 years of age, other than a spouse, resides in the dwelling unit with a qualifying senior, the exemption may not be granted unless the senior is the principal source of support for such person less than 65 years of age, or unless the person qualifies as a disabled veteran or a disabled resident. This exemption shall also apply to a resident at least 60 years old who is the widow or widower of a person who qualified for this exemption as a senior citizen or a disabled veteran.

To Be Completed by Tenant:

Tenant Name:	Phone #:	
Address:		
City:	State:	Zip:

Questions:

	YES	NO
1) Are you 65 years of age or older, disabled veteran or disabled resident?		
2) Other than spouse, is anyone living with you under the age of 65?		
3) If you answered YES to question No.2, are you the principal source of support for such person less than 65 years of age?		
4) Are you a resident of the State of Alaska?		
5) Have you lived in the Kenai Peninsula Borough for at least (6) months?		
6) If you answered YES to the above questions, do you have evidence to support your answers?		

Note: If you answered **NO** to questions 1, 3, 4, 5 or 6, you are **NOT** entitled to this exemption.

I hereby certify that I am entitled to be exempt from the payment of sales tax for housing rent under KPB 5.18.200(A)(16). **Warning:** Intentionally making false statements on this form is a criminal offense, which if convicted, may subject you to criminal penalties including fines and imprisonment.

Tenant Signature: _____ Date: _____

To Be Completed by Landlord:

Received By: _____ Date: _____

(Landlord Signature)

Note to Landlord: This affidavit is for your records. Keep this affidavit on file to validate your exemption of sales tax collection normally charged on all rents under KPB 5.18.