



KETCHIKAN GATEWAY BOROUGH

Department of Assessment:
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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 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 or official state or federal identification.)

Parcel Number:	Application for Tax Year:
Property Address:	Location (Property) Use:
Name Applicant:	Applicant Birth Date:
Name of Spouse:	Spouse Birth Date:
Mailing Address:	Phone Number:

I am applying as a: Senior Citizen age 65 or older _____ Surviving Spouse age 60 or older _____

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 this year? **No Yes**

Will you qualify for an Alaska Permanent Fund Dividend next year? **No Yes** Will you or have you applied? **No Yes**

If you answered "No" to any of the Permanent Fund Dividend questions please attach explanation to 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 hereby 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 ___ Approved ___ Denied

___ Needs Bank Letter

Comments:

Eligibility

- The deadline to file for the senior exemption is March 31st of the exemption year. KGB Code 4.45.065(a)
- 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. AS 29.45.030 (e)
- Applicant must be 65 years of age prior to January 1, of the exemption year. AS 29.45.030 (e) (1)
- Applicant must be eligible to receive the Alaska Permanent Fund, or would be eligible if they applied. AS 29.45.030 (f) (1) and AS 43.23.005
- Proof of age is required (sales tax exemption card or official state or federal identification).
- An applicant that is a widow or widower of previously approved applicant can resume the exemption if they are at least 60 years of age, and meet the same qualifications described above must be met. AS 29.45.030 (e) (3)
- Application must be filled out completely
- The applicant may not own other property that is currently or will be receiving Senior Citizen or Disabled Veteran exemption.

Exemption Value: Single Family Residence is up to \$150,000 of the total appraised value. AS29.45.030(e) If the residence is not completely occupied by applicant, (e.g., more than one living unit) then the exemption applies only for the portion of the property permanently occupied by the applicant and the exemption will be apportioned accordingly, up to \$150,000. Only one exemption is allowed per property.

If the applicant did not qualify for prior year's exemption: The applicant must file a new application before March 31 of the assessment year for which the exemption is sought.

Annual Applications: Annual applications are no longer required. Once a senior is qualified for the senior exemption there is no need apply again if there is no change of residency, ownership, permanent place of abode by the owner of record, use of the property, or other factors affecting qualification for the exemption.

If you miss the March 31st deadline: If an applicant misses the deadline and can supply the assessor with good cause for why it was missed, the assessor may authorize to accept the application as timely filed if 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. The 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.

Requirements no longer met: 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 any time.

The Senior Citizen Property Tax Exemption application is available on-line in pdf format. Please complete the form and print. Return the original signed application to department before March 31st of the year you are applying.