



HAINES BOROUGH, ALASKA
P.O. BOX 1209
HAINES, AK 99827
(907) 766-2231 * FAX (907) 766-2716

SENIOR CITIZEN or DISABLED VETERAN
PROPERTY TAX EXEMPTION INFORMATION
for TAX YEAR 2017

Real Property is EXEMPT from taxation on the first \$150,000 of the assessed value, ONLY if your property is:

OWNED and OCCUPIED as the PRIMARY RESIDENCE and PERMANENT PLACE of ABODE

by a:

1. Resident who is 65 years of age or older, as of January 1st of the year applied for...**OR**...
2. Resident at least 60 years old, who is the Widow or Widower of a person who previously qualified in #1...**OR**...
3. Disabled Veteran whose disability has been rated and certified at 50% or more ...**AND**...
4. Any resident from #1, #2 or #3, **MUST be ELIGIBLE for the ALASKA PERMANENT FUND DIVIDEND** for the same or preceding year. *(Note: To be eligible for the same year, 2017, applicant must have resided in Alaska since December 31, 2015).*

- IF YOU QUALIFY, PLEASE COMPLETE BOTH APPLICATION and PFD SUPPLEMENT.
- NEW SENIOR APPLICANTS MUST PROVIDE VERIFICATION of AGE:
i.e. Birth Certificate, Baptismal Certificate, Passport *(driver's license is not acceptable)*
- VETERAN APPLICANTS MUST SUBMIT a LETTER of CERTIFICATION from the U.S. Dept. of Veteran Affairs, attesting to the percentage of disability—(50% or more is required).
- PRIOR YEAR APPLICANTS MUST UPDATE and COMPLETE BOTH FORMS EACH YEAR.

PLEASE RETURN COMPLETED, SIGNED and DATED APPLICATIONS
DEADLINE DATE---DUE by MARCH 31ST, 2017

(Late applications will not be accepted)

Mail applications to: Haines Borough
P.O. Box 1209
Haines, AK 99827

or deliver to the Haines Borough office
at 103 3rd Avenue

If you need assistance or have questions, please do not hesitate contacting the Haines Borough office at 766-2231, ext. 22.

**SENIOR CITIZEN or DISABLED VETERAN
PROPERTY TAX EXEMPTION APPLICATION**

AS 29.45.030 (e) (i)

*Each Year You Must UPDATE—SIGN—and RETURN this Application
along with the Supplemental PFD Information, by MARCH 31ST, 2017*

Municipality: **HAINES BOROUGH**

Tax Year: **2017**

NEW APPLICANTS MUST PROVIDE VERIFICATION of AGE (i.e. Birth Certificate, Baptismal Certificate, Passport)

Name of Applicant/Property Owner:

Birthdate of Applicant: Birthdate of Spouse:

Name of Spouse:

Type of Dwelling:
House _____
Mobile Home _____

Mailing Address: PHONE#:
E-mail Address:

Provide location and/or address of property:
Property Acct.#

Please check one of the following:
 I am applying as a Senior Citizen, age 65 or older
 I am applying as a Disabled Veteran.
 I am applying as a widow/widower, age 60-64, of a previously qualified applicant

Is this your permanent place of abode?
Yes _____ No _____

Is any portion of this property used for
Commercial purposes? No _____
Yes _____ Total Sq. Ft. Living Space _____
Total Sq. Ft. Commercial _____
% Calculated by Assessor _____

Is your home on land you own?
Yes _____ No _____
If Yes, what % of ownership _____ %
If No, owner's name _____

ANSWER the following and COMPLETE the Supplemental Information attached: (circle answer)
1) Were you **ELIGIBLE** for the **ALASKA PERMANENT FUND DIVIDEND** in 2016: YES NO
2) Will you be **ELIGIBLE** for the **ALASKA PERMANENT FUND DIVIDEND** in 2017: YES NO

Certification: I hereby certify 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 11.56.210.

DATE: _____ **SIGNATURE of APPLICANT:** _____

Return to: Haines Borough
P.O. Box 1209
Haines, AK. 99827

If you have questions, please call (907)766-2231
(More information attached)

{Office use below:
{ Property Account # _____
{ Total Value: _____
{ (\$150,000 exempt) -150,000
{ TAXABLE VALUE _____
{ Assessor's Notes: _____
{ Eligible for AK Perm. Fund Dividend: Yes _____ No _____
{ Denied _____ Approved _____ Date _____ Assessor's Initials _____

HAINES BOROUGH REQUIREMENTS

for Senior Citizen or Disabled Veteran Property Tax Exemption

HAINES BOROUGH CODE, TITLE 3, Section 3.70.030

REQUIRED EXEMPTION

A. The following property is exempt from general taxation:

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6. The first \$150,000 of the assessed value of real property owned and occupied as the primary residence and permanent place of abode by a:

- a. Resident 65 years of age or older; **or**
- b. Resident at least 60 years old who is the widow or widower of a person who (*previously*) qualified for an exemption under subsection (A)(6)(a) or (c) of this section; **or**
- c. Disabled veteran whose disability has been rated as 50 percent or more, subject to AS 29.45.030(e)-(i)

d. To be eligible for an exemption under (6) of this section for a year, the resident shall also meet all requirements for a permanent fund dividend under AS 43.23.005 for the same year or for the immediately preceding year.

e. An exemption may not be granted under this subsection except upon written application for the exemption on a form provided by the borough assessor. The claimant must file the application no later than **March 31st** of the assessment year for which the exemption is sought. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant. The assessor shall require proof, in the form the assessor considers necessary, of the right to and amount of an exemption claimed under this subsection, and shall require a disabled veteran claiming an exemption under subsection (A)(6)(c) of this section to provide evidence of disability rating. The assessor may require proof under this section at any time.

Hardship Exemption--Beyond the first \$150,000 of assessed value--REQUIRES a DIFFERENT APPLICATION (please contact the Haines Borough office)

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I. That portion of the property tax levied on the residence of a qualified senior citizen or disabled veteran who applies for the exemption and meets the standards set forth in 3 AAC 135.040(b) and (c), which exceeds two per cent of their gross household income.

1. In order to qualify for this exemption: the applicant must:

- a. have gross family income, from all sources in the prior year, which does not exceed 135 percent of the poverty guideline as established by the United States Department of Health and Human Services for a similar sized household in the state of Alaska for the year requested.
- b. be eligible for a permanent fund dividend under AS 43.23.005 for the same year or for the immediately preceding year; or
- c. not own more than one parcel of real property in Alaska on the date of application, excluding an adjacent parcel that is necessary for the use of the primary residence.
- d. have net worth as of the date of application of less than \$250,000 including the first \$150,000 of the market value of the principal residence of the applicant.

2. This exemption will be apportioned in the same manner and formula as applied to the standard senior citizen/disabled veteran exemption previously granted.

3. An exemption may not be granted under this subsection except upon written application for the exemption on a form provided by the borough assessor. The applicant must also submit an affidavit, supplied by the borough, attesting that the applicant meets the subscribed criteria. The assessor shall require proof, in the form the assessor considers necessary, of the right to and amount of an exemption claimed under this subsection, and shall require a disabled veteran claiming an exemption to provide evidence of disability rating. The assessor may require additional proof under this section at any time. If the applicant fails to respond to a request for additional proof, such failure may be considered by the assessor in determining whether to grant the exemption.

4. The claimant must file the application no later than **March 1st** of the assessment year for which the exemption is sought. The claimant must file a separate application for each assessment year in which the exemption is sought.

5. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant.

6. Upon receipt of the completed application, any additional proof required, and affidavit, the borough assessor shall evaluate the request and grant or deny the hardship exemption within 15 borough business days. If denied, the borough assessor shall specify the reasons for the denial.

7. A person may appeal the apportionment of a hardship exemption granted under this chapter or a denial of an application to the board of equalization in accordance with HBC Sections 3.72.100 through 3.72.120.

SUPPLEMENTAL INFORMATION
FOR SENIOR CITIZENS & DISABLED VETERANS
PROPERTY TAX EXEMPTION
For Tax Year 2016
ELIGIBILITY for ALASKA PERMANENT FUND DIVIDEND

*Each Year You Must Update, Sign and Return this information along with the Senior Citizen/Disabled Veteran Property Tax Exemption Application,
Deadline Date---Due by MARCH 31, 2017*

NAME: _____ PROPERTY ACCOUNT # _____

Please answer the questions below and provide other information as requested, (circle one):

- Yes No **1)** Were you a resident of Alaska during all of calendar year 2015?
 Yes No **2)** Were you a resident of Alaska during all of calendar year 2016?
 Yes No **3)** Do you intend to remain an Alaskan resident indefinitely?
 Yes No **4)** Have you claimed residency in any other state or country or obtained a benefit as a result of a claim of residency in another state or country at any time since December 31, 2015?
 Yes No **5)** Were you sentenced as a result of a felony conviction during 2015 or 2016?
 Yes No **6)** Were you absent from Alaska MORE than 180 days in 2016?
 (If answer is "YES", answer question #7.)
 Yes No **7)** If absent from Alaska for more than 180 days in 2016, were you absent on an allowable absence. *(List of allowable absences on reverse, or attached)*
 State reason for absence. _____

 Dates of absence: _____

Certification: I hereby certify that the answers given above 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 11.56.210.

Print Name and Mailing Address below:

SIGNATURE of APPLICANT
Date: _____

Phone#: _____

If applicable, please attach copies of documentation to offer proof of residency *(if you are a new filer) or for allowable absence(s)*.

Please return completed form along with other application to: Haines Borough
 If you have any questions, please contact (907)766-2231. P.O. Box 1209
 Haines, AK 99827

- Approved by Assessor:* _____ *(signature & date)* _____
 Denied by Assessor: _____ *(signature & date)* _____

INFORMATION for SUPPLEMENTAL APPLICATION
for SENIOR CITIZEN/VETERAN PROPERTY EXEMPTION

AS 43.23.008. Allowable Absences.

(a) Subject to (b) and (c) of this section, an otherwise eligible individual who is absent from the state during the qualifying year remains eligible for a current year permanent fund dividend if the individual was absent

1. Receiving secondary or postsecondary education on a full-time basis.
2. Receiving vocational, professional, or other specific education on a full-time basis for which a comparable program is not reasonably available in the state.
3. Serving on active duty as a member of the armed forces of the United States.
4. Serving under foreign or coastal articles or employment aboard an ocean going vessel of the United States merchant marine.
5. Receiving continuous medical treatment recommended by a licensed physician or convalescing as recommended by the physician that treated the illness if the treatment or convalescence is not based on a need for climatic change.
6. Providing care for a parent, spouse, sibling, child, or stepchild with a critical life-threatening illness whose treatment plan, as recommended by the attending physician, requires travel outside the state for treatment at a medical specialty complex.
7. Providing care for the individual's terminally ill parent, spouse, sibling, child, or stepchild.
8. Settling the estate of the individual's deceased parent, spouse, sibling, child or stepchild, provided the absence does not exceed 220 cumulative days.
9. Serving as a member of the United States Congress.
10. Serving on the staff of a member from this state of the United States Congress.
11. Serving as an employee of the state in a field office or other location.
12. Accompanying a minor who is absent under (5) of this subsection (list).
13. Accompanying another eligible resident who is absent for a reason permitted under (1)--(3),(5)–(12) or (14) of this subsection as the spouse, minor dependent, or disabled dependent of the eligible resident.
14. For any reason consistent with the individual's intent to remain a state resident, provided the absence or cumulative absences do not exceed
 - (A) 180 days if the individual is not claiming an absence under (1) — (13) of this subsection;
 - (B) 120 days in addition to any absence or cumulative absences claimed under (1) or (2) of this subsection if the individual is not claiming an absence under (3) — (13) of this subsection; or
 - (C) 45 days in addition to any absence or cumulative absences claimed under (1) — (13) of this subsection.

(b) An individual may not claim an allowable absence under (a)(1) — (13) of this section unless the individual was a resident of the state for at least six consecutive months immediately before leaving the state.

(c) An otherwise eligible individual who has been eligible for the immediately preceding 10 dividends despite being absent from the state for more than 180 days in each of the related 10 qualifying years is only eligible for the current year dividend if the individual was absent 180 days or less during the qualifying year. This subsection does not apply to an absence under (a)(9) or (10) of this section or to an absence under (a)(13) of this section if the absence is to accompany an individual who is absent under (a)(9) or (10) of the section. (Applies only to periods of absence during January 1, 1998, and thereafter) (§ 5 ch 44 SLA 1998).