

**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, 2016*

Municipality: **HAINES BOROUGH**

Tax Year: **2016**

Name of Applicant/Property Owner: _____

Birthdate of Applicant: _____ Birthdate of Spouse: _____

Name of Spouse: _____

Type of Dwelling:
House _____
Mobile Home _____

Mailing Address: _____ PHONE#: _____

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

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

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 2015: YES NO
2) Will you be **ELIGIBLE** for the **ALASKA PERMANENT FUND DIVIDEND** in 2016: 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.