



**MATANUSKA-SUSITNA BOROUGH**

**Division of Assessment**

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8642

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**2021 Senior Citizen/Disabled Veteran Property Tax Exemption Application**

**AS 29.45.030 (e) - (i) & MSB 3.15.037 (A) - (C)**

**Timely Application must be received or postmarked on or before April 30, 2021**

**It is the property owner's responsibility to insure receipt of the application by MSB**

To qualify for tax exemption, property must be applicant's primary residence (domicile) and permanent place of abode prior to January 1, 2021. Upon initial application, the owner must have been a resident of the State of Alaska for the entire year of 2020. Additionally, in each subsequent year, the property must be owned and occupied as the primary residence and permanent place of abode for at least 185 days prior to January 1<sup>st</sup>. **Senior Citizens** must be 65 on or before December 31, 2020. **New applicants must provide proof of age** (Alaska drivers license or Alaska state ID, Passport, Birth Certificate, or Military ID). **Disabled Veterans** must provide a current letter from the VA stating at least a 50% service connected disability, with an effective date of, or before December 31, 2020.

**SEE REVERSE FOR ADDITIONAL REQUIREMENTS**

Account Number	Tax Year(s) Applicant applying for	
Name of Applicant	Birth Date	Applicant day time phone number
Name of Spouse	Birth Date	Applicant Cell or Message phone number
Mailing Address	Property Site Address	

I am applying for a:

SENIOR     WIDOW/WIDOWER age 60 or older     DISABLED VETERAN     DISABLED VETERAN WIDOW/WIDOWER

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Dwelling type:

Single Family     Condominium     Mobile Home     Multi-Family Dwelling     Other

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If ownership is shared with someone other than your spouse, list your percent of ownership \_\_\_\_\_%     N/A

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Is any portion of this property used for **Commercial Purposes**?     Yes     No    If yes, what percentage? \_\_\_\_\_%

**Rental Purposes**?     Yes     No    If yes, what percentage? \_\_\_\_\_%

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**Alaska Permanent Fund Eligibility**

Applicants must have received, or be eligible to receive the permanent fund dividend for the current year, or the immediately preceding year.

When was the last year you applied for the Alaska Permanent Fund? \_\_\_\_\_

Will you apply for the next Permanent Fund Dividend?     Yes     No    What year will that be? \_\_\_\_\_

**I CERTIFY:** That the information I am supplying on and with the form is TRUE and CORRECT. That prior to January 1<sup>st</sup> of the year for which this exemption is sought I was a resident of the State of Alaska for the entire year and subsequently will own and occupy this property for a minimum of 185 days during each calendar year thereafter. The property is not used for special, temporary, or vacation purposes, and is my true and fixed permanent residence. I understand that willful misrepresentation is punishable by (1) forfeiture of the exemption for that year, and (2) imposition of a civil fine of up to \$1,000 for each violation, and (3) loss of the eligibility to receive the next five years exemptions.

**SIGNATURE OF APPLICANT:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**TIMELY APPLICATIONS ARE ACCEPTED THROUGH APRIL 30<sup>TH</sup>.**

**SENIOR CITIZENS** – Applicant must be 65 years of age on or before December 31<sup>st</sup> of the prior year for which the exemption is sought.

- ❖ Applicant must have proof of age when filing for the first time. One of the following: Alaska drivers license or Alaska state ID, Passport, Birth Certificate, or Military ID.
- ❖ A qualified senior citizen need not file an application for successive tax years if there is no change in ownership, in residency, permanent place of abode, or other factor affecting qualification for the exemption.
- ❖ Widow/Widower: Upon attaining 60 years of age, the widow/widower, of a previous program participant, may obtain an exemption under the above requirements. Must provide copies of marriage and death certificates.

**DISABLED VETERAN** – a disabled person separated from the military service of the United States under a condition that is not dishonorable, who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veteran’s Administration, with an effective date prior to January 1<sup>st</sup> of the applicable tax year.

- ❖ New applicants must file each year by April 30<sup>th</sup> of the applicable tax year. In addition to the application, the applicant must submit a current 50% or more service connected disability percentage rating and the effective date of the disability letter from the Veteran’s Administration.

**Applicant must be a resident of the State of Alaska for the entire year prior to the exemption year.**

**Applicant must own and occupy the property** as their permanent place of abode prior to January 1st of the assessment year for which the exemption is sought. Each subsequent year the property must be owned and occupied a minimum of 185 days as the primary residence prior to January 1st of the exemption year.

**The applicant may NOT own other property** which is currently or will be receiving a Residential, Senior Citizen, or Disabled Veteran exemption.

**If the property is recorded into a trust** we do require the following pages of the trust: (1) First page of trust. (2) Page designating you as the sole owner/trustee. (3) Page that specifically identifies the property placed into trust. (4) The signature/date witness page.

**Change notification:** It shall be the responsibility of every person who obtains an exemption under this section to notify the assessor of any change in ownership, property use, residency, permanent place of abode, status of disability, or other factor affecting qualification for the exemption.

Up to \$150,000 of the assessed value may be exempt under the mandatory Senior Citizen/Disabled Veteran exemption program for qualified applicants. Up to \$68,000 of the assessed value may be exempt under the optional Senior Citizen/Disabled Veteran exemption program for qualified applicants.