



# Senior Citizen/Disabled Veteran Homeowners Application for **HARDSHIP** Exemption

## Due **March 31, 2017** for **2017 Tax Year**

Name of Applicant:	Parcel Number or Legal Description of Property:
Mailing Address:	Phone Number:
Gross Household Income:	*Attach Appropriate IRS Documentation. *Definition: Gross household income means total annual compensation, earned and unearned, from all sources of all members of the household for the calendar year prior to the year of this application.
Explanation of Hardship:	
<b>Certification:</b> I hereby certify that 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.	
Signature of Applicant:	Date:

<b>Following is for Office Use Only</b>	
Calculation of Hardship Exemption:	
Land	+ Building = Total
Assessed Value: \$ _____	\$ _____ = \$ _____ (A)
Mandatory	+ Optional = Total Exemptions
Exemption: \$ _____	\$ _____ = \$ _____ (B)
Taxable Value After Exemptions (Line A minus Line B) = \$ _____ (C)	
Applicable Mill Rate = \$ _____ (D)	
Net Tax Due (Line C multiplied by Line D) = \$ _____ (E)	
Gross Household Income (from above) multiplied by 2% = \$ _____ (F)	
Allowable Hardship Exemption (Line E minus Line F) = \$ _____ (G)	
(If Line G is zero, or less than zero, then no hardship exemption can be granted)	
Application Verified By: _____	
<b>Approval or Denial of Governing Body for Hardship</b>	
<input type="checkbox"/> Approved _____ Percent of Exemption	
Date of Public Meeting: _____ (If necessary)	Signature of Borough Official:

## HBC 3.70.040 Local exemptions and exclusions.

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I. Hardship exemption. 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 percent 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;

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; and

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 by the deadline, and approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. If the claimant has already paid taxes for that year prior to approval of a timely application, the exempted tax amount shall be refunded to the claimant.

6. If an otherwise qualified claimant is unable to comply with the March 31<sup>st</sup> application filing deadline, the claimant may submit an application to the assessor's office for review by the assembly. If the claimant has submitted a valid application, the assembly may, by resolution, waive the claimant's failure to file the application by the March 31<sup>st</sup> deadline, and authorize the assessor to accept the application as if timely filed. For purposes of this subsection, an inability to comply must be caused by a serious medical condition of the applicant or member of the applicant's family, or an extraordinary event beyond the claimant's control. No late applications can be submitted after November 1<sup>st</sup> of the qualifying year. This section does not create any private rights whatsoever, nor does it in any manner require the assembly to introduce or adopt any such resolution.

7. 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.

8. 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 3.72.100 though 3.72.120.

**GENERAL AFFIDAVIT**

STATE OF ALASKA            )  
  )  
FIRST JUDICIAL DISTRICT)

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, before me, the undersigned Notary Public, personally appeared: \_\_\_\_\_, known to me to be the person whose name is subscribed to the within instrument, is a resident of the Haines Borough, State of Alaska, and makes this his/her statement and General Affidavit upon oath and affirmation of belief and personal knowledge that the following matters, facts and things set forth are true and correct to the best of his/her knowledge:

1. My gross family income, from all sources in the prior year, 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;
2. I am eligible for a permanent fund dividend under AS 43.23.005 for the same year or for the immediately preceding year;
3. I do not own more than one parcel of real property in Alaska, on the date I am applying for the hardship exemption, this may exclude an adjacent parcel that is necessary for the use of the primary residence;
4. My net worth as of the date I am applying for the hardship exemption is less than \$250,000, and this includes the first \$150,000 of the market value of my principal residence.

\_\_\_\_\_  
Signature of Affiant

SWORN to subscribed before me, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

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