

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION

4.15.030.C.2 Only one exemption may be granted for the same property, and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption.

4.15.030.C.3. Disabled Veteran means a disabled person:

- a. 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 United States Department of Veterans Affairs; or
- b. who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more.

4.15.030.C.4. Assessment Date. In order to qualify for an exemption an applicant must fulfill the requirements for the exemption as of January 1 in the tax year for which the exemption is sought.

4.15.030.C.5. Filing Deadline. An application for exemption shall be filed no later than February 15 of the assessment year for which the exemption is requested.

4.15.030.C.6. Deadline Extension for Good Cause. The assessor may accept an exemption application after February 15 and up to May 25, of the assessment year for which the exemption is requested only upon a showing of good cause filed with the Finance Director. The request for waiving the deadline must be a written statement by a medical doctor establishing the person requesting the exemption was physically or mentally incapacitated, and, therefore, unable to submit a timely application or to appoint an authorized representative to file on their behalf. A denial may be appealed to the Board of Equalization. Notwithstanding any other provision of law, a request to accept a late filed exemption shall not be granted if filed after May 25 of the tax year for which the exemption is sought.

4.15.030.C.7. Qualifying senior citizen applicants are not required to reapply annually and shall remain in exempt status until the time when changes in ownership, occupancy, property use or other factors affect the exempt causes the property to either spatially qualify or no longer qualify for exempt status.

4.15.030.C.8. Qualifying disabled veterans who are permanently disabled are not required to reapply annually shall remain in exempt status until the time when changes in ownership, occupancy, property use or other factors affect the exempt causes the property to either spatially qualify or no longer qualify for exempt status. Disabled veterans who have not received permanent disability rating are required to file annually.

4.15.030.C.9. City Notification. Property owners shall notify the city when requirements for exemption are no longer met.