



## RETURN COMPLETED FORM TO THE CITY OF DILLINGHAM FINANCE DEPARTMENT

### To be eligible for the Senior Citizen / Disabled Veteran Exemption:

1. Residents of the city of Dillingham are eligible for a real property tax exemption on the first one hundred fifty thousand dollars of assessed value on the real property they own and occupy as a primary residence and permanent place of abode if the individual meets one of the following requirements:
  - a. Sixty-five years of age or older;
  - b. Disabled veteran; or
  - c. At least sixty years old who is the widow or widower of a person who qualified for an exemption under subsection (C)(1)(a) or (b) of this section;
  - d. To be eligible for an exemption under this subsection (C) 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.
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.
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 fifty 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 fifty percent or more.
4. Assessment Date. An applicant must fulfill the requirements for the exemption as of January 1st in the tax year for which the exemption is sought.
5. Filing Deadline. An application for exemption shall be filed no later than February 15th of the assessment year for which the exemption is requested.
6. Deadline Extension for Good Cause. The assessor may accept an exemption application after February 15th and up to May 25th of the assessment year for which the exemption is requested only upon a showing of good cause. A request to accept a late filed exemption application for a tax year shall be filed with the finance director. A denial of such a request may be appealed to the board of equalization pursuant to subsection (C)(12) of this section. Notwithstanding any other provision of law, a request to accept a late filed exemption application shall not be granted if it is not filed on or before May 25th of the tax year for which the exemption is sought.
  - a. "Good cause," for purposes of waiver of the filing deadline, is a written explanation by a medical doctor which unequivocally establishes that the person seeking the exemption was physically or mentally incapacitated and therefore unable to submit a timely application or to appoint an authorized representative to file an exemption application on his or her behalf.
7. Senior Citizen Applications.
  - a. 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 affecting the exemption causes the property to either spatially qualify or no longer qualify for exempt status.
8. Disabled Veterans Applications.
  - a. The city shall accept disabled veteran applications for previous tax years only where the disabled veteran has made timely application for each year the exemption is sought and has received a qualifying retroactive disability evaluation from the Veterans Administration or applicable branch of service.
  - b. Qualifying disabled veterans who are permanently disabled are not required to reapply annually and shall remain in exempt status until the time when changes in ownership, occupancy, property use, status of disability or other factor affecting the exemption causes the property to either spatially qualify or no longer qualify for exempt status.
  - c. Disabled veterans who have not received a permanent disability rating are required to file annually.
9. **City Notification. Property owners shall notify the city when the requirements for exemption are no longer met.**