

# SENIOR CITIZEN PROPERTY TAX EXEMPTION

## Age & Eligibility

- Applicant must be a resident of Alaska for the entire year prior to the exemption year.
- Applicant must be 65 years of age on or before December 31st of the prior year for which the exemption is sought.
- Widow/Widower age 60 or greater of a deceased previous program participant may assume an exemption under program requirements. The applicant must provide copies of marriage and death certificates.

## Application & Filing

- A qualified senior citizen need not file an application for successive years if there is no change in ownership, residency, permanent place of abode, or other factors affecting qualification for the exemption; however, the Assessor has the authority to request proof of eligibility at any time.
- The Senior Exemption application can be downloaded from our website by going to [www.cityofsitka.com](http://www.cityofsitka.com) and then navigating to the Assessing page by going to: Departments>Assessing Department>Forms and Downloads>Senior Citizen Exemption.
- If the application is not received by February 28th, the Assessor may accept a late filing if the applicant's failure to file is for good cause. Good cause includes a serious medical condition of the applicant or member of the applicant's immediate family. In addition to the application, the applicant shall also file a letter explaining the reason for the late filing.
- New applicants, applicants who are selected for an audit, applicants who have any change in ownership – either in residency or permanent place of abode – or other factors affecting qualification for the exemption must file each year by February 18th.

## Residency & Property Use

- The applicant may not own other property which is currently or will be receiving a Home Owner, Residential, Senior Citizen or Disabled Veteran Exemption.

- Applicant must own and occupy the property as their primary residence and permanent place of abode on 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 in order to receive the exemption. Absences allowed only per AS 43.23.08.

## Changes & Removal of Exemption


- Exemptions will automatically be removed if any of the following conditions occur:
  - A recorded deed changes the owner of record
  - Receipt of an address change to a mailing address outside of the City of Sitka
  - Receipt of a postal notice of mail forward to an address outside of the City of Sitka
  - Notification of the death of the senior who is the owner of record
  - Discovery that an applicant is not occupying the property, or that the applicant is claiming residency in another tax jurisdiction.
- Please review your Assessment Notice for the exemption. The Assessment Notice should reference 'Senior'. If it does not, please contact our office immediately regarding the exemption.
- Change notification: It shall be the responsibility of every person who obtains an exemption to notify the Assessor of any change in ownership, property use, residency, permanent place of abode, or other factors affecting qualification for the exemption.

## Proof & Documentation


- If your property is recorded into a trust: A complete copy of the trust is required to be filed with the application for exemption.
- Applicant must have proof of age when filing for the first time. Any one of the following is acceptable documentation: passport, birth certificate, naturalization papers or an age-verification letter from the Social Security Office.

## Benefits & Department Role

- The practice of the assessing department is to review all applications. If we have any questions you will receive a phone call and/or letter. Our goal is to have all exemptions processed before the Assessment Notices are mailed.
- Up to \$150,000 of the assessed value may be exempt from the applicant's main place of abode if the applicant meets all required criteria.

 907-747-1822

 [assessing@cityofsitka.org](mailto:assessing@cityofsitka.org)

 **Contact the Assessing Department with any questions**

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