



# City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

*A Coast Guard City*

## SENIOR CITIZEN EXEMPTION APPLICATION CHECKLIST

- One Supporting Document Showing Proof of Age 65 (*Copy provided*)**
  - Accepted Documents:
    - AK Driver's License
    - Birth Certificate
    - AK State Issued ID Card
- One Supporting Document Showing Proof of Residency (*Copy provided*)**
  - Accepted Documents:
    - Alaska Voter Registration Card
    - Resident Fishing License
    - Eligibility of PFD (1099 Misc)
- Application for Senior Sales Tax Exemption**
  - Application should be filled out by Applicant unless unable
  - Spouse may have a card at no charge with copy of driver's license and proof of marriage (marriage certificate or church record). Domestic partner must fill out Affidavit of Domestic Partnership.
  - Mark on application if they have a utility and/or moorage account
  - Write New Card Number, Date Issued, and Initial on Form
- Application Copy for Utility Department**
  - If Applicant rents home to a tenant they will need to contact the Utility Division Customer Service to arrange for billing separate meters-tenant may not receive tax exemption.
- Create Tax Card(s)**
  - Applicant Must Sign Card
  - Laminate Applicant's Card
  - Spouse's Card – Use Blank Card. Stamp exemption number and write date on card. Label front of card with Applicant. Print spouse's name on the back. Spouse signs the front. Laminate Card.
- Sitka General Code (*Provide Copy*)**
  - Exemption includes purchase of goods, services or rentals solely for personal or spousal use
  - Exemption does not include Alcoholic Beverages, Cigarettes, or Tobacco Products
- Explain how to utilize Exemption Card (*personal use only*)**
  - Applicant may not use exemption card for commercial purposes such as renting out a room or apartment in their home, fishing, crafting, or other business purposes.
  - By SGC 4.09.220 (A), exempt senior must show card
  - Contact provider – Phone, Cable/TV/Internet, Heating Fuel, Gas at the pump at register
  - Restaurants, and retail purchases
  - Hames Corporation- Separate Senior Discount on SMARTCard
- Property Tax**
  - Applicant should contact Assessing (747-1822)



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## Application for Senior Sales Tax Exemption

**Applicant Name:** \_\_\_\_\_

**Date of Birth:** \_\_\_\_\_

Spouse's Name: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Phone number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip code: \_\_\_\_\_

Residential Address: \_\_\_\_\_

- Own     Rent     Live with family     Long Term Care

Do you occupy the house shown above as your primary residence for at least 185 days each year? Yes  No

Is any portion of your house used for commercial or rental purposes? \_\_\_\_Yes \_\_\_\_No

If yes, what percentage? \_\_\_\_\_%

I hereby certify that the answers given on this application are true and correct to the best of my knowledge. By signing this form, I am certifying that I am sixty-five years of age or older and am a resident of the State of Alaska as defined in Sitka General Code 4.09.100(Y). I understand that willful misstatement is punishable by a fine or imprisonment under AS 11.56.210/SGC 4.09.100(Y)(7).

**Age and residency proof attached.**

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

### For office use only:

**Sales Tax Card Number Issued:** \_\_\_\_\_

Utility Account Number(s): \_\_\_\_\_

**Date Issued:** \_\_\_\_\_

Moorage Account Number(s): \_\_\_\_\_

**Authorized CBS Employee:** \_\_\_\_\_

(Personal accounts only – exemption does not apply to business accounts)



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## **CITY AND BOROUGH OF SITKA GENERAL CODE**

### 4.09.100 Exemptions

#### Y. Exemption for Persons Who Have Reached the Age of Sixty-Five.

1. Any person, sixty-five years of age or older, who is a resident of the state of Alaska may apply for and be issued by the finance director a senior citizen sales tax exemption certificate which entitles the person, person's spouse, or the person's qualified domestic partner to be exempt from sales tax for the purchase of goods, services or rentals which are solely for the personal use or consumption of the person, person's spouse, or the person's qualified domestic partner. This exemption does not apply for purchases for the person, person's spouse, or the person's qualified domestic partner:

- a. For use in any trade or business, including but not limited to commercial fishing; or
- b. For purchase of alcoholic beverages, cigarettes, or other tobacco products and marijuana or marijuana products.

#### 2. Definitions.

"Alcoholic beverage" includes beer, wine, and all other spirituous, vinous, malt and other fermented or distilled liquid intended for human consumption and that contains one-half of one percent or more of alcohol by volume, for which a license or permit for its sale or barter is required by AS [04](#), entitled "Alcoholic Beverages."

"Cigarette" shall have the same meaning as defined in Section [4.26.190](#).

"Other tobacco products" shall have the same meaning as defined in Section [4.26.190](#).

"Resident of the state of Alaska" means a person who is physically present in the state with the intent to remain in the state indefinitely and to make a home in the state.

#### 3. Verification.

- a. The applicant, at the time of application for a senior citizen sales tax exemption card, will provide a minimum of two pieces of identification to prove Alaska residency. One of the identification documents must show birth date.
- b. The applicant shall fill out a formal application which will include a verification of their "intent to reside in Alaska."

4. A resident at least sixty years old, who otherwise qualifies for the exemption, and is the widow, widower, or qualified domestic partner of a deceased person who qualified for the exemption under subsection (Y)(1) of this section, may apply for and be issued a senior citizen sales tax exemption certificate.

Source: <https://www.codepublishing.com/AK/Sitka/>