



City and Borough of Sitka

TAX DIVISION

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SENIOR CITIZEN EXEMPTION APPLICATION PACKET CHECKLIST

- Proof of Age 65 (COPY)
- Proof of Residency (COPY)
- 1 time \$25.00 Application Fee (\$5.00 replacement card)
- 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.
 - 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.
 - 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 shares home with a renter they will need to contact the Utility Division Customer Service to arrange for billing separate meters.
- 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.
- General Code
 - Exemption includes purchase of goods, services or rentals solely for personal or spousal use
 - Exemption does not include Alcoholic Beverages, Cigarettes, or Tobacco Products
- Exemption on Owned Property
 - **Return form by Feb 15th of exemption year. Must be 65 by Dec 31st of preceding year.**
 - Exemption applies to 1 owned property up to \$150,000 (\$900 saved)
- DMV FORM ONLY – Senior Citizen Registration Exempt Affidavit
 - Complete form to begin process of exempting registration fees and the motor vehicle registration tax on 1 noncommercial vehicle within the year (Return to DMV Office-contact them for more info)
- Way to Utilize Exemption Card Number (PERSONAL USE ONLY)
 - Contact provider – Phone, Cable/TV/Internet, Heating Fuel, Gas at the pump at register
 - Restaurants, and retail purchases

Signature: _____

Date: _____

Senior Exemption Application

Fee's and Verification Requirements

\$25.00 Application fee (one time fee)

\$5.00 Replacement Card Fee

Required Verification

- One supporting document for Proof of Age *and*
- One supporting document for Proof of Residency

List of Acceptable Documents

PROOF OF AGE

- Drivers License
- Birth Certificate
- State Id Card

PROOF OF RESIDENCY

- State of AK Voter Registration Card
- Resident Fishing License
- Proof of most recent PFD (W2)

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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.

2. Definitions.

"Alcoholic beverage" includes beer, wine, and all other spirituous, vinous, malt and other fermented or distilled liquid intended for human consumption and 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.

City & Borough of Sitka

Senior Citizen Exemption Information

Timely Applications are accepted through **February 15th**

1. **Applicant must be 65 years of age** on or before December 31st of the prior year for which the exemption is sought.
2. **Applicant must have proof of age** when filing for the first time. One of the following: A passport, birth certificate, naturalization papers, or an age verification letter from the Social Security office is acceptable documentation.
3. **New applicants, applicants who are selected for an audit, applicants that have any change in ownership, in residency or permanent place of abode, or other factors affecting qualification for the exemption must file each year by February 15th.** If the application is not received by February 15th, the Assessor may accept a late filing if the applicant's failure to file a timely application is for good cause. Good cause includes a serious medical condition of the applicant or a 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.
4. **The application must be filled out completely.**
5. **Applicant must own and occupy the property** as their primary residence and permanent place of abode on January 1 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.
6. **The applicant may not own other property** which is currently or will be receiving a home owner, Residential, Senior Citizen, or Disabled Veteran exemption.
7. **Applicant must be a resident of Alaska for the entire year prior to the exemption year.**
8. **Widow/Widower:** Upon attaining 60 years of age, the widow/widower, of a previous program participant, may obtain an exemption under the above requirements. The applicant must provide copies of marriage and death certificates.
9. **If property is recorded into a trust.** We do not need a copy of the entire trust, but do require a copy of the following pages of the trust: First page of Trust, page designating you as the sole owner/trustee, page that specifically identifies the property placed into trust, and the signature/date witness page.
10. **Change notification:** It shall be the responsibility of every person who obtains an exemption under this section to notify the assessor of any change in ownership, property use, residency, permanent place of abode, status of disability or other factor affecting qualification for the exemption.
11. Up to \$150,000 dollars of the assessed value may be exempt for the applicant's main place of abode if the applicant meets all required criteria.
12. A qualified senior citizen or disabled veteran need not file such an application for successive years if there is no change in ownership, in residency or permanent place of abode, status of disability, or other factors affecting qualification for the exemption. However, **the Assessor has the authority to request proof of eligibility at any time.**
13. Our office practice 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. Please review your Assessment notice for the exemption. The Assessment notice should reference "**Senior/Veteran exemption**", if it does not; please contact our office immediately regarding the exemption.



Registration for Seniors

As an Alaska resident 65 or older, you may be exempt from fees and taxes when registering a vehicle.

You are entitled to register one vehicle as exempt, if it meets the following criteria:

- Must be a passenger vehicle, motorhome, van, pick-up truck, motorcycle or trailers
- May not be a commercial vehicle
- Must be titled your name

Please Note: In the case of a leased vehicle, only the lessor (who is the owner) may apply for the senior citizen exemption and the lessor must meet the requirements.

Please Note: You can only get one exemption for one vehicle. Even if you qualify for a senior, disability and disabled veteran exemption, you can still only have one vehicle exempt.

How to Apply

To apply for the first time, when you are required to renew your registration, please mail or submit to your local DMV the following:

- Senior Citizen Exemption Affidavit (Form 807)
- Proof of your date of birth, such as your driver's license or birth certificate

Please note: The affidavit must be notarized or witnessed by a representative of the DMV.

Please do not renew over the Internet or telephone renewal services, if you wish to apply for a senior exemption.