

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.