



CITY AND BOROUGH OF WRANGELL
 P.O. Box 531 Wrangell, AK 99929
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**2017 CITY AND BOROUGH OF WRANGELL
 SENIOR CITIZEN-DISABLED VETERAN
 PROPERTY TAX EXEMPTION
 APPLICATION**
 Wrangell Municipal Code 5.04.040

DUE BY MARCH 1, 2017

	Birth date	Soc Sec #
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Phone Number:	Residential Address:	
Please check one of the following: <input type="checkbox"/> I am applying as a senior citizen age 65 or older by January 1 st of the current Tax Year <input type="checkbox"/> I am a widow or widower, age 60-64, of a previously qualified applicant <input type="checkbox"/> I am applying as a disabled veteran (50% or more service related disability) Documentation (copy of either a passport or birth certificate): <input type="checkbox"/> PREVIOUSLY SUBMITTED <input type="checkbox"/> ENCLOSED		
Type of dwelling: <input type="checkbox"/> Single family <input type="checkbox"/> Condominium <input type="checkbox"/> Mobile home <input type="checkbox"/> Duplex <input type="checkbox"/> Other _____	Is your home on land you own? <input type="checkbox"/> Yes, percentage: _____ % <input type="checkbox"/> No, owner's name _____ Is any portion of this property used for commercial or rental purposes? <input type="checkbox"/> Yes, percentage: _____ % <input type="checkbox"/> No	
Please check all that apply: <input type="checkbox"/> This is my primary residence and permanent place of abode <input type="checkbox"/> I received or was eligible for a 2016 permanent fund dividend. <input type="checkbox"/> I am eligible to apply or have applied for a 2017 permanent fund dividend.		
Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210. By my signature below I hereby authorize the City and Borough of Wrangell to obtain access to records pertaining to me in possession of the State of Alaska as needed to verify my residency, age, and permanent fund status.		
Date:	Signature of Applicant:	

Following for Local Assessor/Clerk Use Only

Property Value: Land Value: _____ Improvement: _____ Total Value: _____	Adjustments: Ownership % _____ \$ _____ Commercial/Rental % _____ \$ _____ Total Adjustments _____	Total Value _____ Adjustments (_____) Subtotal _____ If subtotal exceeds \$150,000, then use \$150,000 as the exempt value.
Approved By: _____		Total Value Exempt _____

5.04.040 Senior Citizen and Disabled Veteran Exemption Qualifications.

A. The real property owned and occupied as the primary residence and permanent place of abode by:

1. A resident sixty-five (65) years of age or older on January 1 of the assessment year, or
2. A resident who is a disabled veteran on January 1 of the assessment year, or
3. A resident at least sixty (60) years old on January 1 of the assessment year who is the widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection is exempt from taxation on the first one hundred fifty thousand dollars (\$150,000.00) of the assessed value of the real property. Only one (1) exemption may be granted for the same property, and if two (2) 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. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560 through AS 44.62.570.

B. To be eligible for an exemption under paragraph A of this section, for a year the individual applying for an exemption must also meet requirements under one of the following paragraphs:

1. The individual shall be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year; or
2. If the individual has not applied or does not apply for one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified in paragraph 1 of this subsection had the individual applied.

An exemption may not be granted under paragraph A of this section except upon written application for the exemption on a form designated by the assessor. The claimant must file the application no later than **March 1** of the assessment year for which the exemption is sought. The assembly, for good cause shown, may waive the claimant's failure to make timely application for exemption for that year and authorize the assessor to accept the application as if timely filed. **To be considered by the assembly, a request to waive the claimant's failure to make a timely application for exemption must be in writing and filed no later than April 15 of the assessment year for which the exemption is sought.** The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under paragraph A of this section and shall require a disabled veteran claiming an exemption under paragraph A of this section to provide evidence of the disability rating. The assessor may require proof under this section at any time.

C. In this section:

1. 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 (50) per cent or more by the branch of service in which that person served or by the Veterans' Administration; or,
 - b. who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as fifty (50) per cent or more;
2. Real property includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes.