



FAIRBANKS
NORTH STAR
BOROUGH

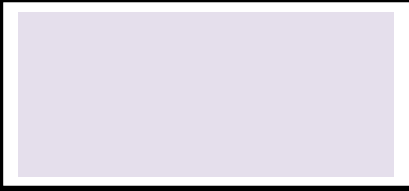
**SENIOR CITIZEN/WIDOW/WIDOWER
PROPERTY TAX EXEMPTION APPLICATION**

AS 29.45.030 (e)(i)

TAX YEAR

2020

New Filing Prior Filing
If a prior filing, on what PAN?



Approved Denied

Processed on: _____

Processed by: _____

SENIOR CITIZEN

Age 65 or older
Prior to January 1 of the
assessment year.

WIDOW/WIDOWER

Age 60 or older Prior to January 1 of the assessment year.
Name of Senior Citizen:

Qualifications for the SC/WW exemption include in addition to the requirements shown below: The deceased SC must have been age 65 or older, been married to the applicant and if applied, would have qualified for the SC exemption.

APPLICANT INFORMATION

Name of Applicant:		Name of Spouse:	
DOB:	SSN:	DOB:	SSN:
Phone #:		Phone #:	
Primary Mailing Address:		City:	State: Zip plus four:
Do you travel or spend a significant time away from home? <input type="checkbox"/> Y <input type="checkbox"/> N			
If so, do you have an additional mailing address you would like for us to send Assessing related correspondence to? Address: _____			
Do you or your spouse own other property, here or elsewhere, that is currently or will be, receiving a Home Owner, Residential, Senior Citizen, Disabled Veteran or Widow/Widower property tax exemption? <input type="checkbox"/> Y <input type="checkbox"/> N			
Type of Eligibility Documentation Provided: (check all that apply and attach a copy of the documentation to the application)			
<input type="checkbox"/> Drivers License or ID Card (please enter State and DL #): _____		<input type="checkbox"/> Passport	
<input type="checkbox"/> Military ID		<input type="checkbox"/> Visa/Alien Registration Card <input type="checkbox"/> Other:	

PROPERTY INFORMATION

Mill Grp #:	PAN #:	Property Description:
Situs Address:		If situs is different from mailing, please explain; _____
<input type="checkbox"/> Y <input type="checkbox"/> N	Is this your Permanent Place of Abode? (as defined by FNSB code 8.04.010)	
<input type="checkbox"/> Y <input type="checkbox"/> N	Were you record owner prior to January 1 of the exemption year?	
<input type="checkbox"/> Y <input type="checkbox"/> N	Is there a co-owner other than your spouse on this property? If yes, Owners Name: _____ Relationship: _____	
<input type="checkbox"/> Y <input type="checkbox"/> N	Is any portion of this property used for Rental or Commercial Purposes?	
<input type="checkbox"/> Y <input type="checkbox"/> N	Is any portion of this property occupied by someone other than your spouse or minor children? If Yes, please indicate on the attached historical details report, what portion(s) of the property is not used or occupied by you or your spouse as your primary residence. Notes: _____	

DATE: _____
APPLICANT NAME: _____

Type of Dwelling:	
<input type="checkbox"/> Single Family <input type="checkbox"/> Duplex <input type="checkbox"/> Condominium <input type="checkbox"/> Mobile Home <input type="checkbox"/> Townhouse Other: _____	
<input type="checkbox"/> Y <input type="checkbox"/> N	Is this property in a trust? If yes, name of Trust: _____ If yes, name of Trustees: _____
<u>Notes related to Acquisition, Title or pertinent to processing this application:</u> 	

CERTIFICATION STATEMENT
PLEASE READ THE FOLLOWING STATEMENT AND SIGN BELOW

8.04.080 Failure to notify assessor or false application for an exemption.

It shall be the responsibility of every person who obtains a property tax exemption under this chapter to notify the borough assessor of any change in ownership, property use, residency, permanent place of abode, status of disability or other factor affecting the exemption. If the assessor determines that the property is not eligible for an exemption, all taxes, penalty and interest due on the property from the tax year following the date the property should have been subject to taxation are immediately due and owing. Falsely applying for an exemption or failing to notify the borough assessor concerning a change in exemption status with an intent to evade taxation is a violation punishable by a fine of \$1,000. (Ord. 2013-65 § 3, 2013; Ord. 2003-69 § 6, 2003; Ord. 2001-67 § 4, 2001. 2004 Code § 3.08.022.)

I authorize Fairbanks North Star Borough to obtain information necessary to verify my eligibility. Contacts may include, but are not limited to: Permanent Fund Dividend Division, and Social Security Administration.

I CERTIFY that the information I am supplying on and with this form is TRUE and CORRECT. I understand that if I deliberately misrepresent or recklessly disregard a fact, I am liable for civil penalties.

_____ Signature of Applicant (if you are the Trustee of a Trust please sign as such)	_____ Date
_____ Signature of Spouse (if you are the Trustee of a trust please sign as such)	_____ Date

IF YOU HAVE QUESTIONS REGARDING YOUR PROPERTY ASSESSMENT, OUR EXEMPTION PROGRAMS OR THEIR APPLICATION DEADLINES, CONTACT THE ASSESSING DEPARTMENT



www.fnsb.us/Assessing



assessor@fnsb.us



(907) 459-1428

Exemption Facts for Senior Citizen / Widow Widower Exemption Program

Applications must be completed in our office at 907 Terminal Street, Fairbanks, AK 99701

Our office hours are 8 am to 5 pm, Monday through Friday.

Should you have questions please call (907) 459-1428 or email us at assessor@fnsb.us

Timely applications are accepted through March 31st.



- 1. Applicant must be 65 years of age** or older by 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. An acceptable proof of birth date document is:
A Current Driver's License or Current ID card, a Passport, Military ID, VISA/Alien Registration Card or age verification letter from the Social Security office.
- 3. 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 remain the applicant's primary residence and permanent place of abode.
- 4. Property occupied by others or used for rental or commercial purposes:**
If the property is occupied by a person other than the eligible applicant and his or her spouse and minor children, or used for rental or commercial purposes an exemption applies only to the portion of the property permanently occupied by the eligible applicant and his or her spouse and minor children as a permanent place of abode. The exemption will be apportioned accordingly.
So long as the applicant does not rent out his or her entire dwelling when absent from the state, then the apportioned exemption still applies, provided the applicant is still meeting the other qualification requirements.
- 5. The applicant may not own other property** that is currently or will be receiving a home owner, Residential, Senior Citizen or Disabled Veteran exemption.
- 6. Application Deadline:** New Applicants, applicants who are selected for an audit, applicants that have any changes in ownership, residency, change in property description or permanent place of abode, or other factor affecting qualification for the exemption **must file by March 31st of the applicable tax year.**
- 7. Missed the March 31st application deadline?** If the applicant missed the March 31st deadline to apply for the exemption and believes it was due to good cause, the applicant can complete an exemption application and submit with it, a completed Unable to Comply Request. **The exemption application and Unable to Comply application can be obtained from the Assessor's office. The deadline to file is prior to May 1st.** The Assessor will review whether the application meets the guidelines for good cause and if so, the assessor can determine whether to accept the application as timely filed. **Good cause means a serious medical or other similar serious condition or event beyond the taxpayer's control.**
- 8. The application must be filled out completely.**

Please see Reverse

- 9. Annual Application:** A qualified senior citizen need not file such an application for successive tax years if there is no change in property description, ownership, use, permanent place of abode or other factor affecting qualification for the exemption. The assessor may require proof under this section at any time.
- 10. Widow/Widower:** The widow/widower of a senior citizen, who either previously qualified or would have qualified if they had applied, may obtain an exemption under the above requirements but must be at least 60 years of age by January 1st of the assessment year. The widow/widower must timely apply and may be asked to provide copies of marriage, death certificate, and proof that the senior citizen was residing in the FNSB in a home they owned as their primary residence and permanent place of abode. The widow/widower may not be re-married.
- 11. If a property is recorded into a trust:** We usually do not need a copy of the entire trust, but we do require at a minimum a copy of the following pages of the trust documents: 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. We must also have you sign the exemption application as Trustee.
- 12. 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 or permanent place of abode.
- 13. Exemption Value:** Up to \$150,000 dollars of the assessed value may be exempt for the applicant's primary place of abode if the applicant meets all required criteria.
- 14. Annual Review of Exemptions:** Our office policy is to review all applications and audit accounts periodically. If we have any questions regarding your application or status, you will receive a phone call and/or letter. Please review your annual assessment notice and tax bill or tax statement to be sure your exemption is applied as expected and contact our office if you have questions.