

## Exemption Facts for Disabled Veteran / 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) 459-1429 or email us at [assessor@fnsb.us](mailto:assessor@fnsb.us)

Timely applications are accepted through March 31<sup>st</sup>.



- 1. Applicant must have a service connected disability rating of 50% or more:**  
When applying for the exemption, applicant must provide a current letter from the Veterans Administration that states their disability rating percentage. **Your rating must be 50% or more and be effective prior to January 1<sup>st</sup> of the tax year** that you are applying for. **If you are waiting for your first official disability rating letter, please come in and apply for the exemption by the March 31<sup>st</sup> deadline** and we can process your application once you receive your letter.
- 2. Applicant must be a “Resident” of the State of Alaska** “Resident” means an applicant who has a fixed habitation in the state of Alaska for at least 185 days per calendar year and, when absent, intends to return to the state of Alaska.
- 3. Applicant must own and occupy the property** as their permanent place of abode on January 1<sup>st</sup> 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. The applicant must maintain residency in the State of Alaska and the property cannot be rented or leased while the applicant is away.
- 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 Residential-Homeowner, Senior Citizen/Widow-Widower, 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 31<sup>st</sup> of the applicable tax year.**
- 7. Missed the March 31<sup>st</sup> application deadline?** If the applicant missed the March 31<sup>st</sup> 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 1<sup>st</sup>.** 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**

**Please see Reverse**

means a serious medical or other similar serious condition or event beyond the taxpayer's control.

8. **Applicant hasn't received their disability rating letter by March 31<sup>st</sup>:**  
**An otherwise qualified applicant who timely files (filed their exemption application by March 31<sup>st</sup> (see item #1)) their application with the assessor but has not received their final disability rating required for exemption, may request in writing, an extension of time to provide the determination.** This request in writing must be submitted with the exemption application. The assessor can authorize the extension until March 31<sup>st</sup> of the following year and upon approval of the required documentation, will reimburse the applicant for taxes that are timely paid as levied.
9. **Application must be filled out completely.**
10. **Annual Application:** A qualified disabled veteran need not file such an application for successive tax years if there is no change in property description, ownership, in residency or permanent place of abode, status of disability, or other factor affecting qualification for the exemption. **However, a disabled veteran who has a disability rating that has not been determined permanent must submit annually, a current disability rating letter, each year prior to April 1<sup>st</sup>.** The assessor may require proof under this section at any time.
11. **Widow/Widower:** The widow/widower of a disabled veteran, who had a disability rating of 50% or more and 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 1<sup>st</sup> of the assessment year. Copies of marriage, death certificate, proof of residency and disability rating information will be required. The widow/widower may not be re-married.
12. **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.
13. **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, and residency, permanent place of abode, status of disability or other factor affecting qualification for the exemption.
14. **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.
15. **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.