



Office of the Assessor
 155 South Seward Street
 Juneau AK 99801

Senior Citizen/ Disabled Veteran Homeowners Application for Hardship Exemption

Assessment Year	<input type="checkbox"/> 2017	<input type="checkbox"/> Other _____
Parcel ID #		
Name of Applicant		
Date of Birth		
Email Address		

In accordance with AS 29.45.030 (e) and CBJ 69.10.021, a municipality may, in case of hardship, provide for exemption beyond the mandatory state exemption. Application for this exemption must be submitted to the municipal assessor **Before April 30** of the applicable year.

FILER CONTACT INFORMATION			
Filer Name		Filer Email:	
Primary Phone:		Secondary Phone:	
Mailing Address:		Property Address:	

EXPLANATION AND AFFIDAVIT OF HARDSHIP			
Gross Household Income for all people living in the household 2016 :	\$ _____	How many people live in this household?	_____
*Attach Appropriate IRS Documentation.			
*Definition: Gross household income means total annual compensation, earned, and unearned, from all sources of all members of the household for the calendar year prior to the year of this application			
Explanation of Hardship:			
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.			
Signature of Applicant:		Date:	

ASSESSOR OFFICE USE ONLY			
Calculation of Hardship Exemption:			
Assessed Value:	\$ _____	+ \$ _____	= \$ _____ (A)
	Land	Building:	Total Assessed Value:
Exemptions:	\$ _____	+ \$ _____	= \$ _____ (B)
	Mandatory	Optional	Total Exemptions
Taxable Value After Exemptions (Line A minus Line B)			= \$ _____ (C)
	Applicable Mill Rate		= \$ _____ (D)
Net Tax Due (Line C multiplied by Line D)			= \$ _____ (E)
Gross Household Income multiplied by 2%			= \$ _____ (F)
Allowable Hardship Exemption (Line E minus Line F)			= \$ _____ (G)
(If Line G is zero, or less than zero, then no hardship can be granted)			
Application Verified by:			
Application Approved by:			

CONTACT US: CBJ Assessor's Office			
Phone:	Email:	Website	Physical Location
Phone#: (907) 586-0333 E-Fax#: (907) 586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance/	155 South Seward St RM 114 Juneau, AK 99801

69.10.021 - Senior citizen and disabled veteran hardship exemption

- a) An individual who otherwise qualifies for a senior citizen or disabled veteran property tax exemption as provided for by AS 29.45.030(e) and 29.45.030(f) shall qualify for a hardship exemption if the criteria set forth in this subsection are met. If allowed, a hardship exemption will be granted only for that portion of an eligible applicant's real property tax liability in excess of two percent of the applicant's gross household income as calculated after the senior citizen and disabled veteran property tax exemption required by state law is applied. Only one hardship exemption may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide among themselves who is to receive the benefit of the exemption. No exemption may be granted if the assessor determines, after notice and an opportunity for a 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 to the assembly under CBJ 01.50.030—260.
- b) Criteria. The following criteria must be met in order for an applicant to be eligible for a hardship exemption:
 - (1) The applicant must qualify for a senior citizen or disabled veteran property tax exemption provided for by AS 29.45.030(e) and AS 29.45.030(f);
 - (2) The applicant must meet the minimum standards set forth by 3 AAC 135.040(c); and
 - (3) The applicant's gross household income, from all sources in the prior year, may not exceed 120 percent of the most current Median Family Income for Juneau as set by the U.S. Department of Housing and Urban Development for a similar sized household except as follows:
 - i. an applicant whose household gross income exceeds 120 percent of the Median Family Income for Juneau as set by the U.S. Department of Housing and Urban Development may nevertheless qualify for an exemption in the case of a documented extenuating or extraordinary circumstance that results in a one-time expense that, when subtracted from the applicant's household gross family income, results in the applicant's gross family income falling below 120 percent of the Median Family Income for Juneau for the year in question. Determinations under this paragraph will be made by the City Manager and are appealable to the assembly under CBJ 15.05.041.
- c) In cases of extreme hardship, an exemption of up to 100 percent of the applicant's assessed value of real property may be granted by a two-thirds vote of the assembly.
- d) Procedure. In applying for a hardship exemption, the applicant must submit the following documentation no later than April 30 of the assessment year for which the exemption is sought:
 - (1) Form 21-400c, as required by 3 AAC 135.040(b);
 - (2) A Federal Income Tax Return filed in the same year in which the exemption is sought, for all occupants in the applicant's home who are required to file federal income tax; and
 - (3) A hardship exemption application supplied by the assessor's office, including any necessary attachments or additional documentation as may be required by the assessor.

(Serial No. 2010-33(d)am, § 4, 11-8-2010; Serial No. 2012-41, § 2, 11-5-2012)

Editor's note— It should be noted that § 5 of Serial No. 2010-33(d)am provides, "Section 5. Termination Date. The exemption set forth in this ordinance shall automatically expire on December 31, 2012." Subsequently, Serial No. 2012-41, § 2, adopted November 5, 2012, provides, "Section 5, Termination Date, of Ordinance Serial No. 2010-33(d)am, An Ordinance Amending the Real and Personal Property Tax Code Relating to Exempt Property and Providing the Surviving Spousal Exemption to Surviving Same-Sex Domestic Partners, and Providing for the Establishment of Baseline Criteria for the Application of the Hardship Exemption Authorized by State Law, is hereby repealed."

AS 29.45.030(e-i) - Senior citizen and disabled veteran hardship exemption

- e) The real property owned and occupied as the primary residence and permanent place of abode by a (1) resident 65 years of age or older; (2) disabled veteran; or (3) resident at least 60 years old 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 \$150,000 of the assessed value of the real property. A municipality may, in case of hardship, provide for exemption beyond the first \$150,000 of assessed value in accordance with regulations of the department. Only one exemption may be granted for the same property and, if two 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 - 44.62.570.
- f) To be eligible for an exemption under (e) of this section for a year, a municipality may by ordinance require that an individual 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 (1) of this subsection had the individual applied. An exemption may not be granted under (e) of this section except upon written application for the exemption. Each municipality shall, by ordinance, establish procedures and deadlines for filing the application. The governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for exemption and authorize the assessor to accept the application as if timely filed. 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 (e) 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 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 (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this subsection at any time.

- g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement may be made to a municipality for revenue lost to it only to the extent that the loss exceeds an exemption that was granted by the municipality, or that on proper application by an individual would have been granted under AS 29.45.050(a). If appropriations are not sufficient to fully fund reimbursements under this subsection, the amount available shall be distributed pro rata among eligible municipalities.
- h) Except as provided in (g) of this section, nothing in (e) - (j) of this section affects similar exemptions from property taxes granted by a municipality on September 10, 1972, or prevents a municipality from granting similar exemptions by ordinance as provided in AS 29.45.050
- i) In (e) - (i) of this section,
 - (1) "disabled veteran" means a disabled person
 - i. 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 50 percent or more by the branch of service in which that person served or by the United States Department of Veterans Affairs; or
 - ii. 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 50 percent or more;
- j) "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes

2016 Median Family Income for Juneau, AK

Please use the table below to determine the income guidelines for your household size.

Household Size	Median Income	120% of Median Income
1	\$ 68,300	\$ 81,960
2	\$ 78,100	\$ 93,720
3	\$ 87,800	\$ 105,360
4	\$ 97,600	\$ 117,120
5	\$ 105,400	\$ 126,480
6	\$ 113,200	\$ 135,840
7	\$ 121,000	\$ 145,200
8	\$ 128,800	\$ 154,560

Resource: <https://www.huduser.gov/portal/datasets/il/il2016/2016MedCalc.odn>

The income limit for the U.S. median family income level is based upon a 4-person family