

## Facts for Senior Citizen/Disabled Veteran Property Tax Exemption Program

**Applications must be turned into the Clerks Office at 601 First St, Cordova, AK 99574.**

**Mailed to PO Box 1210, Cordova, AK 99574** Our office hours are 8 am to 5 pm, Monday through

Friday. Questions? Please call us at (907) 424-6286 or email us at [cgilmour@cityofcordova.net](mailto:cgilmour@cityofcordova.net)

[cityclerk@cityofcordova.net](mailto:cityclerk@cityofcordova.net) **Timely applications are accepted Sept 15 through January 15th.**

**CMC 5.06 & 5.07**



1. **Applicant must be either:**
  - a. **65 years of age or older** by December 31st of the prior year for which the exemption is sought.
  - b. **Widow/Widower: of 60 years of age** by January 1st of the assessment year and the widow/widower of a senior citizen, who either previously qualified or would have qualified if they had applied. 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 Cordova in a home they owned as their primary residence and permanent place of abode. The widow/widower may not be re-married.
  - c. **Disabled Veteran: at 50% or more disability** must submit a VA letter of disability annually if it is not recorded as a permanent disability by the VA.
2. **Applicant must have proof of age** when filing. 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 in the year prior to 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. Permanent place of abode means a dwelling the applicant resides at least one hundred eighty-five days in the year.
4. **Applicant must be an Alaskan Resident** which means the applicant has a fixed habitation in the state of Alaska for at least one hundred eighty-five days per calendar year and is eligible for the permanent fund dividend under AS 43.23.005 or would be eligible had they applied.
5. **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.
6. **The applicant or spouse of the applicant may not own other property** that is currently or will be receiving a homeowner, Residential, Senior Citizen or Disabled Veteran exemption in Alaska or any other State.
7. **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 January 15th of the applicable tax year.
8. **Missed the January 15<sup>th</sup> application deadline?** If the applicant missed the January 15th deadline to apply for the exemption and believes it was due to good cause, the applicant can complete an appeal to submit to City Council before May 1<sup>st</sup> for review of good cause in order to be considered as timely filed. Good cause means a serious medical or other similar serious condition or event beyond the taxpayer's control.

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9. **Annual Application:** Although the property tax senior/veteran exemption is an annual exemption, a qualified exemption applicant does not need to file such an application for successive tax years, **Unless**, there is a change in property description, ownership, use, permanent place of abode, other factor affecting qualification for the exemption, or the City requires it. The Clerk or Assessor may require proof under this section at any time.
10. **Annual Review of Exemptions:** City office policy is to review all applications and audit accounts periodically. If we have any questions regarding your application or status, you will receive written communications. It is the responsibility of the applicant to monitor all correspondence related to their accounts and participation in exemption programs, as well as to keep contact information up to date with the City. The applicant is required to timely respond to all official communications and to provide any documentation requested to verify eligibility or maintain compliance with applicable program requirements.
  - a. **Disabled Veteran Annual Letter:** A disabled veteran who has less than a permanent disability must submit an official VA disability percentage letter each year to the Clerk's office, prior to January 15 showing a fifty percent or greater disability.
11. **Review your Property Assessment:** Please review your annual assessment notice in March to be sure your exemption is applied as expected and contact our office if you have questions.
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 Clerk/Assessor of any change in ownership, property use, residency, or permanent place of abode. If any person knowingly makes any false representations in any submission to the City related to an initial application for or review of a tax exemption or deferral under this Chapter, that person shall be punishable by a fine as set forth in Chapter 1.28, of up to \$1,000/per fine, per day. Any misstatement of or error in fact may render an application null and void and may be cause for the revocation of any tax exemption or deferral adopted in reliance on such information.
14. **An applicant delinquent** in the registration for, filing of a return, or payment of, any city property or sales tax, city special assessment, or city utility bill may not be granted an exemption and/or deferral under this section.
15. **Applications must be turned into** the Clerk's Office at 601 First St, Cordova, AK 99574, or mailed to PO Box 1210, Cordova, AK 99574
16. **Application Fee** is \$50 cash or check.
17. **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.