



**Verification and Certification of Alaska Permanent Fund Dividend Eligibility**

I certify that:

- Yes  No 1) I was a resident of Alaska during all of calendar year 2025; Resident means an applicant who has a fixed habitation in the state of Alaska for at least one hundred eighty-five days per calendar year, and when absent, intends to return to the state of Alaska;
- Yes  No 2) On the date I apply for the 2026 Permanent Fund Dividend, I have the intent to remain an Alaska resident indefinitely \*(if you do not apply for the PFD, you certify your intent to remain an Alaska resident indefinitely);
- Yes  No 3) I have not claimed residency in any other state or country or obtained a benefit as a result of a claim of residency in another state or country at any time since December 31, 2024;
- 4) I was:
  - Yes  No Sentenced as a result of a felony conviction during 2025;
  - Yes  No Incarcerated at any time during 2025 as the result of a felony conviction;
  - Yes  No or Incarcerated at any time during 2025 as the result of a misdemeanor conviction in Alaska if convicted of a prior felony or two or more prior misdemeanors since January 1, 1997
- Yes  No 5) If absent from Alaska for more than 180 days, I was absent on an allowable absence; and  
 N/A
- Yes  No 6) I was physically present in Alaska for at least 72 consecutive hours at some time during 2023 or 2024.

**Verification and Certification of Cordova Residency**

I certify that:

- Yes  No 1) I am living and occupying this property as my primary residence and not absent for more than 180 days each year.
- Yes  No 2) This property is my permanent place of abode, which I reside at least one hundred eighty-five days in the year prior to the exemption year;
- Yes  No 3) and when absent, the dwelling is not leased or rented to another.
- Yes  No 4) I will notify the city/assessor of any change in ownership, residency, permanent place of abode or status of disability and other change in eligibility factors in any year.
- Yes  No 5) I understand the city/assessor has the right to require proof of eligibility for an exemption at any time and if the review finds a determination of ineligible, my exemption will be immediately revoked and may be subject to fines or immediate payment of the Pro-rata share of taxes thereby due for any portion of the year remaining and any previously deferred taxes.

I hereby Certify and affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.

Signature of Owner or Authorized Agent:	Date:
Received by:	Date:

**\*\*\*FOR LOCAL ASSESSOR/CLERK USE ONLY\*\*\*DO NOT WRITE BELOW THIS LINE\*\*\***

**Approved**

**Denied**

**Date:**

**Reviewed by:**

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Notes

**CMC 5.05.030 Applicability of provisions.**

All real property in the City is subject to taxation, except real property exempt under the constitution of the State, the applicable laws of the State, including all properties listed in AS 29.45.030, the City Charter or the ordinances of the City.

**CMC 5.07.010 Senior Citizen and Disabled Veteran Exemptions.**

**A.** The real property owned and occupied as the primary residence and permanent place of abode by a: (1) resident sixty-five years of age or older; (2) disabled veteran; or (3) resident at least sixty years old who is the widow or widower of a person who qualified for an exemption under subsection (A)(1) or (2) of this section, is exempt from taxation on the first one hundred fifty thousand dollars of the assessed value of the real property. 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.

**B.** To be eligible for an exemption under subsection (A) of this section for a year, the individual applying for an exemption must also be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year.

**C.** An exemption may not be granted under subsection (A) of this section, except upon written application for the exemption on a form approved by the state assessor. An applicant who qualifies for the exemption under this section need not file an application for successive tax years if there is no change in ownership, in residency or permanent place of abode, or other factor affecting qualification for the exemption. Applications must be filed no later than January 15 of the first year for which the exemption is sought. The city council, for good cause shown, may authorize the assessor to accept as timely filed an application filed after January 15 and before May 1 of the assessment year for which the exemption is sought. An application received after May 1 will be accepted as an application for the following assessment year. If the 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. The assessor shall require proof in the form they consider necessary of the right to and amount of an exemption claimed under subsection (B) of this section and shall require a disabled veteran claiming an exemption under subsection (B) of this section to provide evidence of the disability rating. The assessor may require proof under this subsection at any time.

**D.** If property is occupied by a person other than the eligible applicant and their spouse and minor children, an exemption applies only to the portion of the property permanently occupied by the eligible applicant and his/her spouse and minor children as a permanent place of abode.

**E.** It shall be the responsibility of every person who obtains an exemption under this section to notify the assessor of any change in ownership, residency, permanent place of abode or status of disability. A disabled veteran who has less than a permanent disability must submit an official disability percentage letter each year prior to January 15 showing a fifty percent or greater disability.

**CMC 5.07.08 Definitions.**

**A.** “Disabled veteran” means a disabled person: (1) 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 percent or more by the branch of service in which that person served or by the veterans' administration; or (2) Who served in the Alaska territorial guard, 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 percent or more;

**B.** “Own and occupy” means: (1) Possession of an interest in real property, which interest is recorded in the office of the district recorder, or if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the assessor; and (2) Living on that property as one's primary residence;

**C.** “Permanent place of abode” means a dwelling in which the person resides at least one hundred eighty-five days in the year prior to the exemption year and when absent, the dwelling is not leased or rented to another. This includes, but is not limited to, a mobile home or condominium and includes lots or outbuildings, or an appropriate portion thereof, which is necessary to convenient use of the dwelling unit;

**D.** “Property used for economic development” as used in this section, means that part of real or personal property, as determined by the assessor, that is being developed or redeveloped in a manner intended to result in an outcome that causes an increase in, or avoids a decrease of, economic activity, gross domestic product, or the city tax base.

**E.** “Resident” means an applicant who has a fixed habitation in the state of Alaska for at least one hundred eighty-five days per calendar year, and, when absent, intends to return to the state of Alaska;

**F.** “Senior citizen” means one who is sixty-five years of age or older before January 1 of the exemption year.