CITY AND BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 Heritage Way
Juneau, Alaska 99801

Senior Citizen/Disabled Veteran Real Property Hardship Exemption	
Assessment Year	
Parcel ID #	
Name of Applicant	

Mailing Address		**Residence Address**	
Primary Phone		**Secondary Phone**	
Email Address			

Explanation and Affidavit of Hardship			
Size of Household		**Gross Household Income***	$
Gross household income means **total** annual compensation earned & unearned, taxable and non-taxable from all sources of all members of the household for the calendar year prior to the year of this application. Losses are not considered income for purposes of this exemption.			
Explanation of Hardship:			
Attach Last Year's IRS Tax Documentation Certification: I hereby certify that the answers given on this application are true & correct to the best of my knowledge. I certify that the income information I have provided includes income for all members of my household. I understand that a willful misstatement is punishable by fine or imprisonment under AS 11.56.210.			
Signature of Applicant:		**Date:**	

APRIL 30 DEADLINE 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:

If you do not file with the IRS, a completed *Hardship Income Declaration form* must be submitted in addition to this application

This exemption is income based; if found eligible you will only be responsible for paying 2% of your gross household income. Any property tax liability exceeding 2% of your gross household income will be exempt.

Example:

Original tax bill after SC/DV exemption = $2,000.
Gross household income = $50,000
2% of Gross household income: $50,000 x .02 = $1,000
New tax bill after Hardship Exemption = $1,000. Since 2% of your gross household income ($1,000) is less than the original tax bill ($2,000).
You would be responsible for paying only $1,000.

SUBMIT APPLICATION TO: CBJ Assessor's Office			
Phone:	**Email:**	**Website**	**Physical Location**
Phone: (907) 586-5215 ext 4906 E-Fax: (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	1208 Glacier Ave Juneau, AK 99801

ASSESSOR OFFICE USE ONLY

Calculation of Hardship Exemption:

Assessed Value: $____________ + $________________ = $______________ (A)
Land / Building / Total Assessed Value

SC Exemption: = $_______________ (B)

Taxable Value After Exemption(s) (A - B) = $_______________ (C)

Applicable Mill Rate = $____________ (D)

Net Tax Due (C X D) = $_____________ (E)

Gross Household Income X 2% = $_________ (F)

Allowable Hardship Exemption (E - F) = $___________ (G)

Household Size	Median Income	120% of Median Income
1	$96,300	**$115,562**
2	$110,013	**$132.015**
3	$123,789	**$148,546**
4	$137,500	**$165,000**
5	$148,508	**$178,209**
6	$159,515	**$191,419**
7	$170,523	**$204,628**

(If Line G is zero or less, no hardship can be granted)

Application Approved by:	

Income information provided above is based on 2025 HUD income limits. These figures will be updated once the 2026 limits are made available.

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.