

# Senior Citizen Tax Benefits

## Sales Tax Exemption

The Senior Citizen Sales Tax Exemption is governed by section **69.05.045** of the [[Sales Tax Code](#)]. To obtain a Senior Citizen Exemption Card you must complete the [[Application for Sales Tax Exemption Card](#)] and bring it to the City and Borough of Juneau's Sales Tax Office. Additional documentation and an application fee are also required. [Click here for more information](#) or contact the Sales Tax Office at (907)586-5265.”

## Senior Citizen Real Property Tax Exemptions

If you are 65 on or before December 31 of the preceding year you may be eligible for a senior citizen real property tax exemption up to the first \$150,000 of assessed value. You must own and occupy your residence and you must be eligible for the Permanent Fund Dividend. **New applicants must complete the [[Senior Citizen/Disabled Veteran Real Property Tax Exemption Application](#)] and return it to the City and Borough of Juneau Assessor's Office on or before March 31 of the year they will first be eligible.** For more information about the senior citizen/disabled veteran real property tax exemption contact the Assessor's Office at (907) 586-0333.

An additional CBJ optional exemption for Senior Citizens and Disabled Veterans is the **Real Property Hardship Exemption**. To qualify for the Hardship Exemption you must file an annual application [[CBJ Hardship Exemption Application](#)], be receiving the Senior Citizen/Disabled Veteran Exemption (above) and 2% of your gross household income must be less than your property tax liability. Gross household income includes all members of the household and includes taxable and nontaxable income. For example, if your tax liability is \$1,800 and 2% of your household income is \$1,000, then your total tax liability would be reduced to \$1,000. **The deadline to submit this application to the Assessor's Office is on or before April 30.** For more information about the senior citizen/disabled veteran hardship exemption contact the Assessor's Office at (907) 586-0333.

## Disabled Veteran Real Property Tax Exemptions

If you are a disabled military veteran with a VA disability rating of 50% or greater, you may be eligible for a disabled veteran real property tax exemption up to the first \$150,000 of assessed value. You must own and occupy your residence and you must be eligible for the Permanent Fund Dividend. **New applicants must complete the [[Senior Citizen/Disabled Veteran Real Property Tax Exemption Application](#)] and return it to the City and Borough of Juneau Assessor's Office on or before March 31 of the year they will first be eligible.** For more information about the senior citizen/disabled veteran real property tax exemption contact the Assessor's Office at (907) 586-0333.

An additional CBJ optional exemption for Senior Citizens and Disabled Veterans is the **Real Property Hardship Exemption**. To qualify for the Hardship Exemption you must file an annual application [[CBJ Hardship Exemption Application](#)], be receiving the Senior Citizen/Disabled Veteran Exemption (above) and 2% of your gross household income must be less than your property tax liability. Gross household income includes all members of the household and includes taxable and nontaxable income. For example, if your tax liability is \$1,800 and 2% of your household income is \$1,000, then your total tax liability would be reduced to \$1,000. **The deadline to submit this application to the Assessor's Office is on or before April 30.** For more information about the senior citizen/disabled veteran hardship exemption contact the Assessor's Office at (907) 586-0333.