



Office of the Assessor
 155 Heritage Way
 Juneau AK 99801

**Assisted Living for Senior Citizens
 Tax Abatement Annual Compliance and
 Status Report**

MARCH 31 DEADLINE

Assessment Year	
Parcel ID #	
Property Address	

Name of Applicant	
Mailing Address	
Primary Phone	
Email Address	
Number of Proposed Units	

Occupancy

Number of residential units at location: _____

How many residential units were vacant in the previous 12 months _____

Residential Units

Do the number of residential units remain as described in the application for this deferral?

Have any of the residential units been converted to nonresidential use?

Further Changes: Describe any physical changes or other improvements constructed since the last report of the filing of the application?

Please read: CERTIFICATION – I certify, under penalty of law, that the information contained in/ with this application is true and correct. Additionally, I acknowledge that the residential units will be taxable when the residential units are no longer eligible for the tax exemption under this chapter.

Signature:		Date:	
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SUBMIT APPLICATION TO: CBJ Assessor's Office			
Phone:	Email:	Website	Physical Location
Phone: 907-586-5215 x 4906 Fax: 907-586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	155 Heritage Way RM 114 Juneau, AK 99801

ALASKA STATUTES, Section 29.45.030 (e)(f) REQUIRED EXEMPTIONS.

(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.

ALASKA ADMIN CODE 3 AAC 135.040. Deadlines and calculations

(a) Exemption applications filed after January 15 of the assessment year, or after a date provided by ordinance as specified in [AS 29.45.030](#) (f), must be accompanied by an affidavit stating the reason for the late filing.

CBJ CODE 69.10.020 PROPERTY EXEMPT

The following property shall be exempt from the general tax levied pursuant to CBJ 69.10.010 and the flat tax levied pursuant to CBJ 69.10.015:

(1) Property exempted by state or federal law, provided that:

(A) In the case of an exemption on the first \$150,000.00 of assessed value pursuant to AS 29.45.030(e),

(i) the property is owned and occupied as the primary residence and permanent place of abode by (1) a resident 65 years of age or older; (2) a disabled veteran; or (3) a resident at least 60 years old who is the widow, widower, or surviving same-sex domestic partner of a person who qualified for an exemption under (1) or (2) of this subsection;

(ii) The owner is a person eligible for a permanent fund dividend under AS 43.23.005 for the same year for which the exemption is sought or for the immediately preceding year; and

(iii) The claimant files an application no later than March 31 of the first assessment year for which the exemption is sought. Subsequent annual applications shall not be required from a person 65 years of age or older claiming under AS 29.45.030(e)(1), from a permanently disabled veteran claiming under AS 29.45.030(e)(2), or from a resident at least 60 years of age or older who is a widow, widower, or surviving same-sex domestic partner of either, but the assessor may at any time demand proof of current eligibility.

(B) Reserved.

(C) The assembly, for good cause shown, may waive the claimant's failure to make timely application for an exemption under subsection (A) or (B) and authorize the assessor to accept the application as if timely filed. "Good cause" shall mean:

(i) extraordinary circumstances beyond the control of the claimant, including but not limited to a medical condition or disability, impaired mental capacity, illiteracy, family emergency, death in the family, or other similar serious condition or event, that substantially impaired the claimant's ability to file a timely application;

(ii) Extraordinary circumstances for a finding of good cause do not include late filing due to the claimant's inadvertence, oversight, or lack of knowledge regarding the filing requirements or deadline, financial hardship, or reliance on misinformation provided by a professional such as a real estate broker, banker, attorney, or accountant.

(D) The City and Borough shall not accept a late application for an exemption under subsection (A) or (B) that is filed more than one year after the date the application was due for the assessment year for which the exemption is sought, regardless of good cause.