

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	

N	ame	of A	\pp	licant	t

Mailing Address	Residence Address	
Primary Phone	Secondary Phone	
Email Address		

Explanation and Affidavit of Hardship				
Size of		Gross Household		\$
Household		Income*		
Gross household	Gross household income means total annual compensation earned & unearned, taxable and non-taxable			
from <u>all</u> sources of all members of the household for the calendar year prior to the year of this application.				
Losses are not con	sidered income for purpos	ses 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 App	licant:		Dat	e:

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/	155 Heritage Way RM 114 Juneau, AK 99801	

ASSESSOR OFFICE USE ONLY				
Calculation of Hardship Exemption:				
Assessed Value: $\$ ____ \$ __ \$ __ tand$ + $\$ ____ \$ __ tand$ (A) Land Building Total Assessed Value				
SC Exemption: = \$(B) Taxable Value After Exemption(s) (A - B) = \$(C)	Household Size	Median Income	120% of Median Income	
	1	\$84,600	\$101,520	
Applicable Mill Rate = \$(D)	2	\$96,700	\$116,040	
	3	\$108,800	\$130,560	
Net Tax Due (C X D) = \$ (E)	4	\$120,800	\$144,960	
Gross Household Income X 2% = \$(F)	5	\$130,500	\$156,600	
Gloss household income x $2\% = 5$ (F)	6	\$140,200	\$168,240	
Allowable Hardship Exemption (E - F) = \$(G)	7	\$149,800	\$179,760	
(If Line G is zero or less, no hardship can be granted) Application Approved by:				

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.
 - 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.

b)