

## Exemption Facts for Senior Citizen / Widow Widower Exemption Program

**Applications must be completed in our office at 907 Terminal Street, Fairbanks, AK 99701**

Our office hours are 8 am to 5 pm, Monday through Friday.

Questions? Please call us at (907) 459-1428 or email us at [assessor@fnsb.gov](mailto:assessor@fnsb.gov)

Timely applications are accepted through March 31<sup>st</sup>.



- 1. Applicant must be 65 years of age** or older by December 31<sup>st</sup> of the prior year for which the exemption is sought.
- 2. Applicant must have proof of age** when filing for the first time. An acceptable proof of birth date document is:  
A Current Driver's License or Current ID card, a Passport, Military ID, VISA/Alien Registration Card or age verification letter from the Social Security office.
- 3. Applicant must own and occupy the property** as their primary residence and permanent place of abode on January 1<sup>st</sup> of the assessment year for which the exemption is sought. Each subsequent year the property must remain the applicant's primary residence and permanent place of abode.
- 4. Property occupied by others or used for rental or commercial purposes:**  
**If the property is occupied by a person other than the eligible applicant and his or her spouse and minor children, or used for rental or commercial purposes** an exemption applies only to the portion of the property permanently occupied by the eligible applicant and his or her spouse and minor children as a permanent place of abode. The exemption will be apportioned accordingly.  
**So long as the applicant does not rent out his or her entire dwelling when absent from the state, then the apportioned exemption still applies, provided the applicant is still meeting the other qualification requirements.**
- 5. The applicant may not own other property** that is currently or will be receiving a home owner, Residential, Senior Citizen or Disabled Veteran exemption.
- 6. Application Deadline:** New Applicants, applicants who are selected for an audit, applicants that have any changes in ownership, residency, change in property description or permanent place of abode, or other factor affecting qualification for the exemption **must file by March 31<sup>st</sup> of the applicable tax year.**
- 7. Missed the March 31<sup>st</sup> application deadline?** If the applicant missed the March 31<sup>st</sup> deadline to apply for the exemption and believes it was due to good cause, the applicant can complete an exemption application and submit with it, a completed Unable to Comply Request. **The exemption application and Unable to Comply application can be obtained from the Assessor's office. The deadline to file is prior to May 1<sup>st</sup>.** The Assessor will review whether the application meets the guidelines for good cause and if so, the assessor can determine whether to accept the application as timely filed. **Good cause means a serious medical or other similar serious condition or event beyond the taxpayer's control.**
- 8. The application must be filled out completely.**

Please see Reverse

- 9. Annual Application:** A qualified senior citizen need not file such an application for successive tax years if there is no change in property description, ownership, use, permanent place of abode or other factor affecting qualification for the exemption. The assessor may require proof under this section at any time.
- 10. Widow/Widower:** The widow/widower of a senior citizen, who either previously qualified or would have qualified if they had applied, may obtain an exemption under the above requirements but must be at least 60 years of age by January 1st of the assessment year. The widow/widower must timely apply and may be asked to provide copies of marriage, death certificate, and proof that the senior citizen was residing in the FNSB in a home they owned as their primary residence and permanent place of abode. The widow/widower may not be re-married.
- 11. If a property is recorded into a trust:** We usually do not need a copy of the entire trust, but we do require at a minimum a copy of the following pages of the trust documents: First page of Trust, page designating you as the sole owner/trustee, page that specifically identifies the property placed into trust, and the signature/date witness page. We must also have you sign the exemption application as Trustee.
- 12. Change notification:** It shall be the responsibility of every person who obtains an exemption under this section to notify the Assessor of any change in ownership, property use, residency or permanent place of abode.
- 13. Exemption Value:** Up to \$150,000 dollars of the assessed value may be exempt for the applicant's primary place of abode if the applicant meets all required criteria.
- 14. Annual Review of Exemptions:** Our office policy is to review all applications and audit accounts periodically. If we have any questions regarding your application or status, you will receive a phone call and/or letter. Please review your annual assessment notice and tax bill or tax statement to be sure your exemption is applied as expected and contact our office if you have questions.