



**APPLICATION FOR \$10,000 EXEMPTION FOR  
THOSE PROVIDING VOLUNTEER FIREFIGHTING  
OR EMERGENCY MEDICAL SERVICES TO THE FNSB**

Application must be submitted to the Assessor **prior to April 1st** of the tax year for which the exemption is sought.

“Active volunteer” means a non-compensated person meeting the training, response, and participation criteria as established by each recognized First Responder Service, registered Fire Department and/or state certified ambulance service. The criteria established by each department that defines “active volunteer” shall be on file with and be approved by the Fairbanks North Star Borough Emergency Operations Director. FNSB 8.04.010(A)

Property for which the exemption is sought:

Parcel Account Number (PAN) : \_\_\_\_\_

Property Description: \_\_\_\_\_

Property Address: \_\_\_\_\_

Owner of Record: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

I HEREBY CERTIFY THAT I AM THE OWNER OF RECORD; AND THAT I OCCUPY THE ABOVE DESCRIBED PROPERTY, FOR WHICH THE PARTIAL EXEMPTION IS SOUGHT, AS MY PERMANENT PLACE OF ABODE; AND THAT I MEET ALL OF THE CRITERIA STATED IN 8.04.060(N) (SEE REVERSE SIDE) NECESSARY TO QUALIFY FOR THIS EXEMPTION.

\_\_\_\_\_  
SIGNATURE OF APPLICANT

\_\_\_\_\_  
DATE

\_\_\_\_\_  
TELEPHONE NUMBER

\_\_\_\_\_  
DISPATCHING DEPARTMENT

## Fairbanks North Star Borough Volunteer Firefighters & Providers of Emergency Medical Services Exemption Information

### 8.04.060 Real property exempted from taxation.

---

#### N. Real Property Tax – Exemptions – Volunteer Firefighters and Providers of Emergency Medical Services.

1. Residential property to the extent of 20 percent of the assessed value with a maximum of \$10,000; provided, that:

- a. The property is owned and occupied as a residence by the owner of record;
- b. There is no property tax, penalty or interest owing at the time of application or on April 1st of each successive year after initial application;
- c. The property is owned and occupied as a permanent place of abode by a resident who provides volunteer firefighting services or volunteer emergency medical services in the borough.

2. To qualify for this exemption, prior to January 1st of the assessment year, a person must be certified as:

- a. A current and active volunteer of a state of Alaska and Fairbanks North Star Borough recognized first responder service, registered fire department or a certified ambulance service located and operating within the borough; and
- b. If providing volunteer firefighting services, be certified as a firefighter by the Alaska Department of Public Safety; or
- c. If providing volunteer emergency medical services, be certified under AS 18.08.

The fire or EMS chief as appropriate for each department shall be responsible for certifying that the volunteer has met the criteria established for this exemption and will submit the names to the Fairbanks North Star Borough emergency operations department annually on or before January 1st.

3. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

4. No exemption under this section may be granted except upon written application on a form prescribed by the emergency operations director. The applications must be submitted by the active volunteer to the assessor prior to April 1st of the tax year for which the exemption is sought;

#### **8.04.040 Tax roll preparation**

##### **Must be record owner by January 1 of the Assessment Year**

The borough assessor shall annually assess and list on a tax roll all real property within the limits of the Fairbanks North Star Borough; such property shall be assessed at its full and true value in money as of the first day of January of the assessment year for which the assessment and listing are being completed. Such listing shall be completed prior to the first day of April of that assessment year. The listing of all taxable property may be made upon permanent separate ledge cards which will be the combined assessment roll and tax ledger. Real property shall be assessed to the owner of record as shown in the records of the recorder of the recording district; provided, however, that any other person having an interest in the property may be listed on the assessment records with the owner. The person listed as owner thereof shall be conclusively presumed to be the legal owner of record. If the owner of land is unknown, such land may be assessed to an "unknown owner" or "unknown owners." No assessment shall be invalidated by a mistake, omission or error in the name of the owner of the real property assessed, if the property is correctly described. **The taxable status of property shall be determined by its status at 12:01 a.m. on January 1st of that assessment year.** (Ord. 2014-15 § 6, 2014; Ord. 69-8, 1969; prior code § 2004 code § 3.12.030)