

Senior Citizen / Widow Widower Exemption Application Information

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.

Should you have questions please call (907) 459-1429 or email us at assessor@fnsb.us

Timely applications are accepted through March 31st.



1. **Applicant must be 65 years of age** on or before midnight of December 31st 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 State of Alaska driver's license or current State of Alaska ID, birth certificate, naturalization papers, passport, baptismal certificate, military discharge papers (DD214) or an age verification letter from the Social Security office.
3. **Applicant must be a "Resident" of the State of Alaska** "Resident" means an applicant who has a fixed habitation in the state of Alaska for at least 185 days per calendar year and, when absent, intends to return to the state of Alaska.
4. **Applicant must own and occupy the property** as their primary residence and permanent place of abode on January 1st 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. The applicant must maintain residency in the State of Alaska and the property must not be rented or leased while the applicant is away.
5. **The applicant may not own other property** which is currently or will be receiving a home owner, Residential, Senior Citizen or Disabled Veteran exemption.
6. **New Applicants, applicants who are selected for an audit, applicants that have any changes in ownership, in residency or permanent place of abode, or other factor affecting qualification for the exemption must file each year by March 31st.** If the application is not received by March 31st, the applicant can complete an exemption application and submit with it, a completed Unable to Comply Request. The exemption application and Unable to Comply Request forms can be obtained from the Assessor's office. The deadline to file is May 1st. 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 includes a serious medical condition of the applicant or of a member of the applicant's immediate family.
7. **The application must be filled out completely.**
8. **Widow/Widower:** Upon attaining 60 years of age, the widow/widower, of a previous Senior Citizen program participant, may obtain an exemption under the above requirements. The widow/widower must timely apply and provide copies of marriage and death certificates.
9. **If a property is recorded into a trust.** We do not need a copy of the entire trust, but we do require a copy of the following pages of the trust: 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.
10. **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.
11. **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.
12. **Annual Application:** A qualified Senior Citizen or Widow Widower need not re-file such an application for successive tax years if there is no change in ownership, property description, residency or permanent place of abode, or other factor affecting qualification for the exemption.
13. **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.