

Irving Hernandez 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.



FNSB 8.04.060 Real property exempted from taxation

The following property is exempt from general taxation:

(P) As permitted by state law, property owned and occupied as a permanent place of abode by a resident who is the widow or widower of a member of the armed forces of the United States injured serving on active duty while eligible for hostile fire or imminent danger pay who dies because of the injury or complications related to the injury or its treatment. This exemption shall be known as the "Irving Hernandez Exemption."

1. In order to receive an exemption under this subsection, the owner must be an unmarried surviving spouse who has owned and occupied the property on or before January 1st of the assessment year in which the exemption is sought. The owner shall complete and sign an application provided by the assessor and file that application with the assessor prior to April 1st of the tax year. The application must be accompanied with an official copy of the DD FORM 1300 Military Death Certificate and any other documentation required by the assessor to verify eligibility for the exemption.
2. Once the owner receives an exemption, an application is not required for successive tax years if there is no change in permanent place of abode, residency, ownership, marital status, or any other requirement necessary for eligibility which may affect the exemption qualification of the subject property prior to January 1st of the current tax year.
3. If the property is occupied by a person other than the eligible applicant and his or her minor children, the exemption applies only to the portion of the property occupied by the eligible applicant and his or her minor children as a permanent place of abode.
4. It shall be the responsibility of every owner receiving an exemption under this section to notify the borough assessor in writing within 30 days of any change in the ownership, residency, permanent place of abode, marital status or any other change which may affect the exemption qualification of the subject property.

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- I. **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.
 - II. **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.
 - III. **The applicant may not own other property:** Which is currently or will be receiving a Residential-Homeowner, Senior Citizen/Widow-Widower, or Disabled Veteran exemption.
 - IV. **Application Deadline:** 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 by March 31st of the applicable tax year.

- V. **Missed the March 31st application deadline:** If the applicant missed the March 31st 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 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.**
 - VI. **Application must be filled out completely.**
 - VII. **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.
 - VIII. **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, permanent place of abode, status of disability or other factor affecting qualification for the exemption.
 - IX. **Exemption Value:** The total assessed value of the property may be exempt for the applicant's primary residence and permanent place of abode, so long as the applicant and spouse meet all required criteria; including sole occupancy and or no commercial or rental use of the property.
 - X. **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.
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8.04.010 DEFINITIONS

As applicable to the Senior Citizen, Widow/Widower, Disabled Veteran & Irving Hernandez Property Tax Exemption Program(s).

A. For purposes of Chapters [8.04](#) through [8.28](#) FNSBC, the following terms shall be defined to mean:

"Borough" as used herein designates and means the Fairbanks North Star Borough.

"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.

"Own and occupy" means:

1. Possession of an interest in real property, which is recorded in the office of the district recorder, or, if unrecorded, is attested by contract, bill of sale, deed of trust, or other proof in a form satisfactory to the assessor; and
2. Living on that real property as one's primary residence.

"Permanent place of abode" means:

A dwelling in which the person resides at least 185 days in the year prior to the exemption year and when absent, the dwelling is not leased or rented to another. This includes but is not limited to a mobile home or condominium and includes lots or outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit.

"Disabled veteran" means a person who is before January 1st of the exemption year:

1. Separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the United States Department of Veteran Affairs;
or

2. Served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more.

STATE OF ALASKA STATUTE

Sec. 29.45.030 Required Exemptions

(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.

Sec. 29.45.050 Optional exemptions and exclusions.

(s) A municipality may by ordinance partially or wholly exempt from taxation the real property owned and occupied as a permanent place of abode by a resident who is the widow or widower of a member of the armed forces of the United States injured serving on active duty while eligible for hostile fire or imminent danger pay who dies because of the injury or complications related to the injury or its treatment. The ordinance must include requirements for determining eligibility for the exemption and a procedure for applying the exemption.