



MATANUSKA-SUSITNA BOROUGH

Division of Assessment

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2025

Senior Citizen/Disabled Veteran Property Tax Exemption Application

AS 29.45.030(e) – (i) & MSB 3.15.037 (A) – (C)

Timely Application must be received or postmarked on or before April 30, 2025.

It is the property owner’s responsibility to insure receipt of the application by MSB

To qualify for tax exemption, property must be applicant’s primary residence (domicile) and permanent place of abode prior to **January 1, 2025**. Upon initial application, the owner must have been a resident of the State of Alaska for the entire year 2024. Additionally, in each subsequent year, the property must be owned and occupied as the primary residence and permanent place of abode for at least 185 days prior to January 1st.

Senior Citizens must be 65 years of age on or before December 31, 2024

New applications must provide proof of age (Alaska driver’s license or Alaska state ID, Birth Certificate, or Military ID)

Disabled Veterans must provide a current letter from the VA stating at least a 50% service-connected disability, with and effective date of, or before December 31, 2024

SEE REVERSE FOR ADDITIONAL REQUIREMENTS

Tax Account Number		Tax Year(s) Applicant applying for	
Name of Applicant		Birth Date	Applicant Daytime Phone Number
Name of Spouse		Birth Date	Applicant Email Address
Mailing Address		Physical Address	
I am applying for:			
<input type="checkbox"/> SENIOR		<input type="checkbox"/> DISABLED VETERAN	
<input type="checkbox"/> WIDOW/WIDOWER aged 60 or older			
Dwelling type:			
<input type="checkbox"/> Single Family		<input type="checkbox"/> Condominium	
<input type="checkbox"/> Mobile Home		<input type="checkbox"/> Multi-Family	
<input type="checkbox"/> Other			
Is occupancy shared with someone other than your spouse and/or minor children? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, please explain _____			
Do you claim a tax exemption in another city/state?		Is this property owned by a trust?	
<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, where? _____		<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please see back for details	
Is any portion of this property used for Commercial Purposes?		<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please explain _____	
Rental Purposes?		<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please explain _____	
Applicants must have received or be eligible to receive the Permanent Fund Dividend for the current year, or immediately preceding year.			
Did you or will you receive a 2024 PFD? <input type="checkbox"/> Yes <input type="checkbox"/> No Will you apply and qualify for a 2025 PFD? <input type="checkbox"/> Yes <input type="checkbox"/> No			

I CERTIFY: That the information I am supplying on and with the form is TRUE and CORRECT. That prior to January 1st of the year for which this exemption is sought I was a resident of the State of Alaska for the entire year and subsequently will own and occupy this property for a minimum of 185 days during each calendar year thereafter. The property is not used for special, temporary, or vacation purposes, and is my true fixed permanent residence.

SIGNATURE OF APPLICANT: _____ **DATE:** _____

TIMELY APPLICATIONS ARE ACCEPTED THROUGH April 30, 2025.

SENIOR CITIZENS – Applicant must be 65 years of age on or before December 31st of the prior year for which the exemption is sought.

- ❖ Applicant must have proof of age when filing for the first time. One of the following: Alaska driver's license or Alaska state ID, Passport, Birth Certificate, or Military ID.
- ❖ A qualified applicant need not file an application for successive tax years if there is no change in ownership, in residency, permanent place of abode, or other factor affecting qualification for the exemption.
- ❖ Widow/Widower: Upon attaining 60 years of age, the widow/widower, of a previous program participant, may obtain an exemption under the above requirements. Must provide copies of marriage and death certificates.

DISABLED VETERAN – a disabled person 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 Veteran's Administration, with an effective date prior to January 1st of the applicable tax year.

- ❖ In addition to the application, the applicant must submit a current 50% or more service-connected disability percentage rating and the effective date of the disability letter from the Veteran's Administration.

Applicant must be a resident of the State of Alaska for the entire year prior to the exemption year.

Applicant must own and occupy the property as their permanent place of abode prior to January 1st of the assessment year for which the exemption is sought. Each subsequent year the property must be owned and occupied a minimum of 185 days as the primary residence prior to January 1st of the exemption year.

The applicant may NOT own other property which is currently or will be receiving a Residential, Senior Citizen, or Disabled Veteran exemption.

If the property is recorded into a trust, we do require the following pages of the trust: (1) First page of trust. (2) Page designating you as the sole owner/trustee. (3) Page that specifically identifies the property placed into trust. (4) The signature/date witness page.

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.

Up to \$150,000 of the assessed value may be exempt under the mandatory Senior Citizen/Disabled Veteran exemption program for qualified applicants. Up to \$120,681 of the assessed value may be exempt under the optional Senior Citizen/Disabled Veteran exemption program for qualified applicants.