

SENIOR PROPERTY TAX EXEMPTION REQUIREMENTS

In order to be eligible for the senior citizen/disabled veteran property tax exemption program, applicants must occupy, as the primary residence and permanent place of abode, the property for at least 185 days per calendar year within the State of Alaska after the first year application period. Failure to maintain the required residency in the prior calendar year will be cause for the denial of the individual's application for the program for the current year. Absences from the state for more than 180 days per year will not disqualify the individual for the tax exemption program if they are for the following reasons:

- pursuit of a formal course of study under the supervision of an established primary or secondary school, college, university, vocational school, or professional school, or performance of an internship or residency necessary to establish a professional specialty, if the person returned to Alaska within 60 days after completion of the course of study, internship, or residency;
- medical treatment upon the recommendation of a licensed physician or psychologist if (A) the absence did not include a permanent change of residence; and (B) the person returned to Alaska within 60 days after completion of the treatment and any recommended convalescence period;
- service in the United States Army, Navy, Air Force, Marines, or Coast Guard, or the Alaska National Guard or Naval Militia, if the person (A) enlisted or was drafted while a resident of Alaska; and (B) returned to Alaska within 60 days after discharge, retirement, or completion of the out-of-state duty;
- employment by the State of Alaska in a location outside of the state if the person returned to Alaska within 60 days after termination of that employment;
- service in the U.S. Congress as a representative or senator for the State of Alaska, or service on the staff of such a representative or senator, if the person returned to Alaska within 60 days after the service ended;
- service as a presidential appointee as a cabinet member or as an ambassador, or service on the staff of such an appointee, if the person returned to Alaska within 60 days after the service ended;
- confinement in an out-of-state correctional institution by order of a court, if the person (A) was a resident of Alaska before the confinement began; and (B) returned to Alaska within 60 days after release from the institution;
- medical necessity of a nonresident spouse, parent, dependent, or sibling required the applicant to be out of the state to provide care for the parent, spouse, dependent, or sibling, if the applicant (A) was a resident of Alaska when the medical necessity arose; and (B) returned to Alaska within 60 days after the medical necessity ended;
- family necessity required the applicant, whose relationship with another state resident was that of a parent, spouse, dependent, or sibling, to accompany that individual who was absent for reasons allowed by (1) -(8), and (10) of this subsection, if the applicant (A) was a resident of Alaska when the necessity to accompany the absent individual arose; and (B) returned to Alaska within 60 days after the end of the family necessity;
- admission to a licensed long-term care facility outside Alaska upon the recommendation of a licensed physician issued no later than the date of departure from Alaska, if the applicant (A) continuously maintained residency in Alaska while temporarily absent from the state; and (B) returned to Alaska within 60 days after discharge from a licensed long-term care facility.