



MUNICIPALITY OF ANCHORAGE
2026 APPLICATION
FARM USE LAND TAX EXEMPTION
AMC 12.15.015 E Municipal Exemptions

To qualify for tax exemption, the farm land or farm structure must be used for farming activity, or purposes directly related to farming activity. The applicant must demonstrate that by January 1 of the applicable tax year, the property was owned/leased by someone actively engaged in farm activities, at least \$2,500 of agricultural products were produced from the land, **and** file a Schedule F (Form 1040) with the United States Internal Revenue Service.

Upon application, the applicant must provide a Schedule F (Form 1040) as filed with the United States IRS.

A written application for real property exemption, including required documentation, must be received by the assessor no later than **March 15, 2026**

Mail to: Municipality of Anchorage
Property Appraisal
P.O. Box 196650
Anchorage, AK 99519-6650

OR Submit in person to:
Property Appraisal
632 West 6th Avenue, Suite 300

OR Email to:
propappcs@muni.org

For more information call: (907) 343-6770

It is the property owner's responsibility to ensure receipt of the application by the MOA prior to the deadline.

An application must be submitted for each property that you are requesting the exemption for.

Owner Name: _____ Parcel ID Number: _____

Site Address: _____ or Legal Description _____

Name of Lessee (Write N/A if there is no lessee) _____

Check box(s) next to qualified farming activities this farm land is engaged in as of January 1st, 2026:

1. Growing, Storage, or processing of grains, fruits, vegetables, aquatic farm products, or other crops ☐
2. Sheltering, stabling, or milking the owner's or lessee's farm animals, poultry, or livestock ☐
3. The storage or processing of feed for livestock ☐
4. The storage or processing of livestock, poultry, or other animals used in the owner's farming activity ☐
5. Milk or milk products produced by the owner's or lessee's farming activity expenses, excluding only debt service or depreciation. ☐

The following documents are required to be submitted as support under AMC 12.15.015 E.8

1. Schedule F (Form 1040) as filed with the United States IRS ☐
2. Proof of farm land use as indicated above ☐
3. If farm land is leased, a copy of the current lease agreement ☐

I certify, under penalty of law, that the information contained in/with this application is true and correct.

SIGNATURE: _____ DATE: _____

PRINT NAME: _____ E-MAIL: _____

TITLE: _____ PHONE #: _____

MAILING ADDRESS: _____

On the back side of this application, please find definitions for farm land as described in AMC 12.15.015 E.8



**MUNICIPALITY OF ANCHORAGE
2026 APPLICATION / ANNUAL CERTIFICATION
FOR NONPROFIT PROPERTY TAX EXEMPTION**

AS 29.45.030(a)(3)-(4) Required Exemptions

AS 29.45.050(t) Optional Exemptions: A municipality may by ordinance partially or totally exempt from taxation farm land and farm structures used exclusively for farming activity, or purposes directly related to farming activity, if the farm land or farm structure meets the criteria set out in this subsection.

AMC 12.15.015 (B) Definitions:

Agricultural Accessory Structure means any structure directly supporting agricultural production, including storage sheds, wash stations, compost bins, and tool lockers

Agricultural Shelter (Commercial Public Use) means a structure open to the public that supports commercial agricultural operations, including retail areas, display gardens, event spaces, or educational programming

Farm land or farm structure is defined as land or structures owned or leased by a person that is actively engaged in farming, growing, storage, or processing of grains, fruits, vegetables, and aquatic farm products.

Farming activity means raising and harvesting crops; feeding, breeding, and managing livestock; dairying; propagating, farming, or cultivating an aquatic farm product as defined in AS 16.40.199; or any combination of those activities.

Greenhouse (Agricultural Use) means a structure, either permanent or temporary, used for the cultivation of edible plants, herbs, or seedlings for personal, community, or commercial purposes.

Organic farming practices means farming practices in accordance with USDA organic standards as articulated in 7 CFR part 205.

Permaculture means agriculture ecosystems that use patterns in nature to develop sustainable environments.

Urban agriculture includes the cultivation, processing, and distribution of agricultural products (Food or non-food) in urban and suburban areas.

AMC 12.15.015 (C)(2) A written application for real property exemption under this section, including required documentation, must be received by the assessor no later than March 15 of the tax year in which the exemption is requested.

AMC 12.15.015 (C)(5) The deadline for filing an application for exemption, filing an annual certification, requesting an administrative review from the assessor, and filing an appeal to court, shall be strictly enforced and shall not be waived.

AMC 12.15.015 (C)(7) No exemption shall be available under this section if the real property has been conveyed to the person or organization seeking the exemption for the primary purpose of obtaining the exemption.

The applicant bears the burden of proof and must prove eligibility as outlined in State Statute and Anchorage Municipal Code