

Municipality of Anchorage
2027 Military Service Widow and Widower Exemption Application

AS 29.45.050 (s) and Municipal Code 12.15.015(E)(3) Exemption of up to \$150,000 of assessed value

To qualify for tax exemption, the real property is exempt from taxation if it has been owned and occupied as the primary residence and permanent place of abode of an eligible widow or widower prior to January 1, 2027. Upon initial application, the owner must have been a resident of the State of Alaska for the entire year of 2026. 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 1, and when absent, the dwelling is not rented or leased to another. The applicant must be the surviving spouse of a person whose death occurred prior to January 1 of the exemption year, during United States military service under conditions that are not dishonorable. This exemption shall expire as of January 1 of the year following the date of subsequent marriage.

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@anchorageak.gov

For more information call: (907) 343-6770

Application must be complete and received or postmarked on or before March 15, 2027.

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

Real Property Number (Parcel ID Number)	Full Name of Applicant: <u>Last Name</u> <u>First Name</u> <u>MI</u>	Birth Date (MM/DD/YYYY)
Daytime Phone Number	Name of Deceased Spouse: <u>Last Name</u> <u>First Name</u> <u>MI</u>	Birth Date (MM/DD/YYYY)
Primary Email Address		
Property Site Address, if same as mailing write "same"	Mailing Address	City, State, Zip

Property owners are required to notify the assessor of any change in ownership, property use, residency, status of disability or other factor affecting qualification for the exemption.

I am applying for Military Service Widow/Widower Exemption.

Dwelling Type: Single Family Condominium Duplex Mobile Home Other

When did you most recently establish residency in the State of Alaska? (MM/DD/YYYY) _____

Were you absent from Alaska more than 185 days from December 31, 2025 to Present? Yes No

Has your legal name changed since the last recorded deed on the property? Yes No
 *If yes, you must provide the legal name change documents

Has your property been transferred into a trust? Yes No
 *If yes, you must provide Trust Documents/Certification of Trust

Did you apply and qualify for the 2026 Alaska PFD? Yes No

Is any portion of this property used for rental purposes? Yes No

*If yes, what percent is used for rental purposes? _____ %

I CERTIFY: That the information I am supplying on and with this form is TRUE and CORRECT. That prior to January 1 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 and when absent, the dwelling is not rented or leased to another. I authorize the Municipality of Anchorage to obtain information necessary to verify my eligibility. Falsely applying for an exemption or failing to notify the Municipal Assessors Office of a change in exemption status may result in payment of back taxes, penalties and interest for prior years.

SIGNATURE OF APPLICANT: _____ **Date:** _____

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Timely Applications accepted through March 15th (907) 343-6770, Fax: (907) 343-6599 www.muni.org/pa

- 1. Applicant must be the surviving spouse** of a person whose death occurred prior to January 1st of the exemption year, during United States military service, under conditions which are not dishonorable.
- 2. Applicant must provide one form of written proof** the deceased passed away during military service. Examples of written proof include Report of Casualty (DD1300), or Line of Duty Determinations issued by the United States military are acceptable forms of documentation.
- 3. If the applicant's last name is different** than the deceased spouse, please provide a Marriage License documenting both parties legal names.
- 4. The application must be filled out completely.**
- 5. Applicant must own and occupy the property** as their primary residence and permanent place of abode on January 1 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, and when absent, the dwelling is not leased or rented to another.
- 6. The applicant may not receive an exemption on more than one property** that is currently, or will be receiving, a Residential, Senior Citizen, or Disable Veteran exemption either in Alaska or in another State.
- 7. Applicant must be a resident of Alaska** for the entire year prior to the exemption year.
- 8. If property ownership is a trust**, we do not require a copy of the entire trust. However, please include the following pages of the trust document; the first page of the trust, the page(s) designating the sole owner/trustee, page that specifically identifies the property placed into trust, and the signature/date witness page.
- 9. Remarry:** This exemption shall expire as of January 1 of the year following the date of subsequent marriage.
- 10. Change notification:** It is 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, subsequent marriage, or other factor affecting qualification for the exemption. **Failure to notify may result in loss of exemption retroactively, payment of back taxes, penalties and interest.**
- 11.** Up to \$150,000 of the assessed value of real property may be exempt for the applicant's primary residence and permanent place of abode if the applicant meets all of the required criteria.
- 12.** If we have any questions, you will receive a phone call and/or letter. Please review your tax bill for the exemption. The tax bill should reference the exemption that is applied. If it does not; please contact our office immediately at (907) 343-6770, regarding the exemption.

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