

Senior Citizen Property & Sales Tax Exemptions

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Code Language – Property Tax Exemption

69.10.020 PROPERTY EXEMPT (State Mandatory)

The following property shall be exempt from the general tax levied pursuant to CBJ 69.10.010 and the flat tax levied pursuant to CBJ 69.10.015:

(1) Property exempted by state or federal law, provided that:

(A) **SENIOR & DISABLED VET** -In the case of an exemption on the first \$150,000.00 of assessed value pursuant to AS 29.45.030(e),

(i) the property is owned and occupied as the primary residence and permanent place of abode by (1) a resident 65 years of age or older; (2) a disabled veteran; or (3) a resident at least 60 years old who is the widow, widower, or surviving same-sex domestic partner of a person who qualified for an exemption under (1) or (2) of this subsection;

69.10.021 – Senior citizen and disabled veteran hardship exemption (CBJ Optional)

(a) An individual who otherwise qualifies for a senior citizen or disabled veteran property tax exemption as provided by AS 29.45.030(e) and 29.45.030(f) shall qualify for a hardship exemption if the criteria set forth in the subsection are met. If allowed, a hardship exemption will be granted only for that portion of an eligible applicant's real property tax liability in excess of two percent of the applicant's gross household income as calculated after the senior citizen and disabled veteran property tax exemption as required by state law is applied.

(3) The applicant's gross household income, from all sources in the prior year, may not exceed 120 percent of the must current Median Family Income for Juneau as set by the U.S. Department of Housing and Urban Development for a similar sized household.

Code Language – Sales Tax Exemption

69.05.040 Exemptions.

The tax levied under this chapter shall not apply to the following transactions:

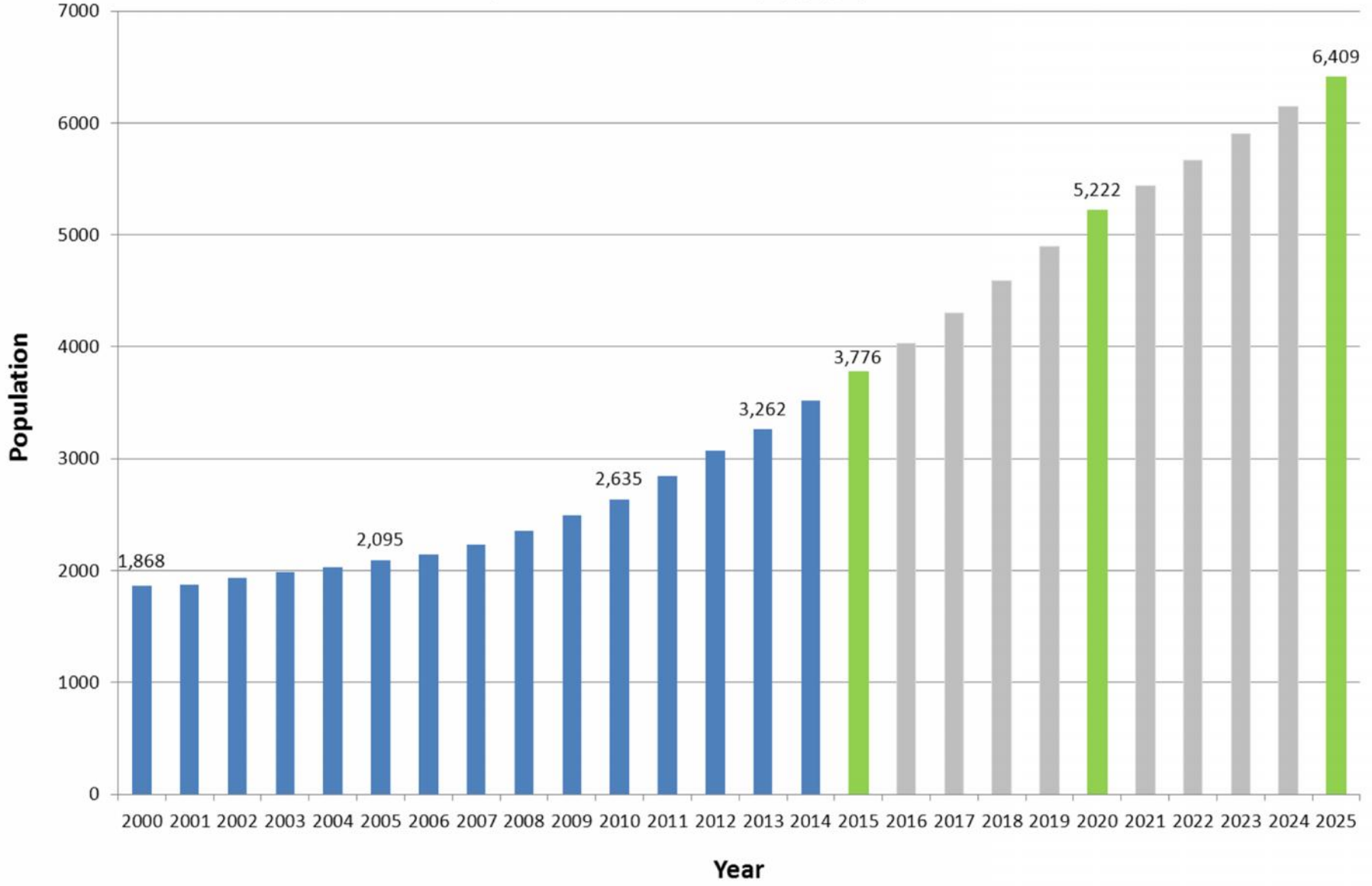
- 18) Sales of goods, services, and rentals as set forth in section 69.05.045 to persons issued, or authorized to use, a valid City and Borough senior citizen sales tax exemption card who display the card at the time of sale. A senior citizen sales tax exemption card does not exempt the sale of alcoholic beverages from sales tax.

69.05.045 Senior citizen sales tax exemption.

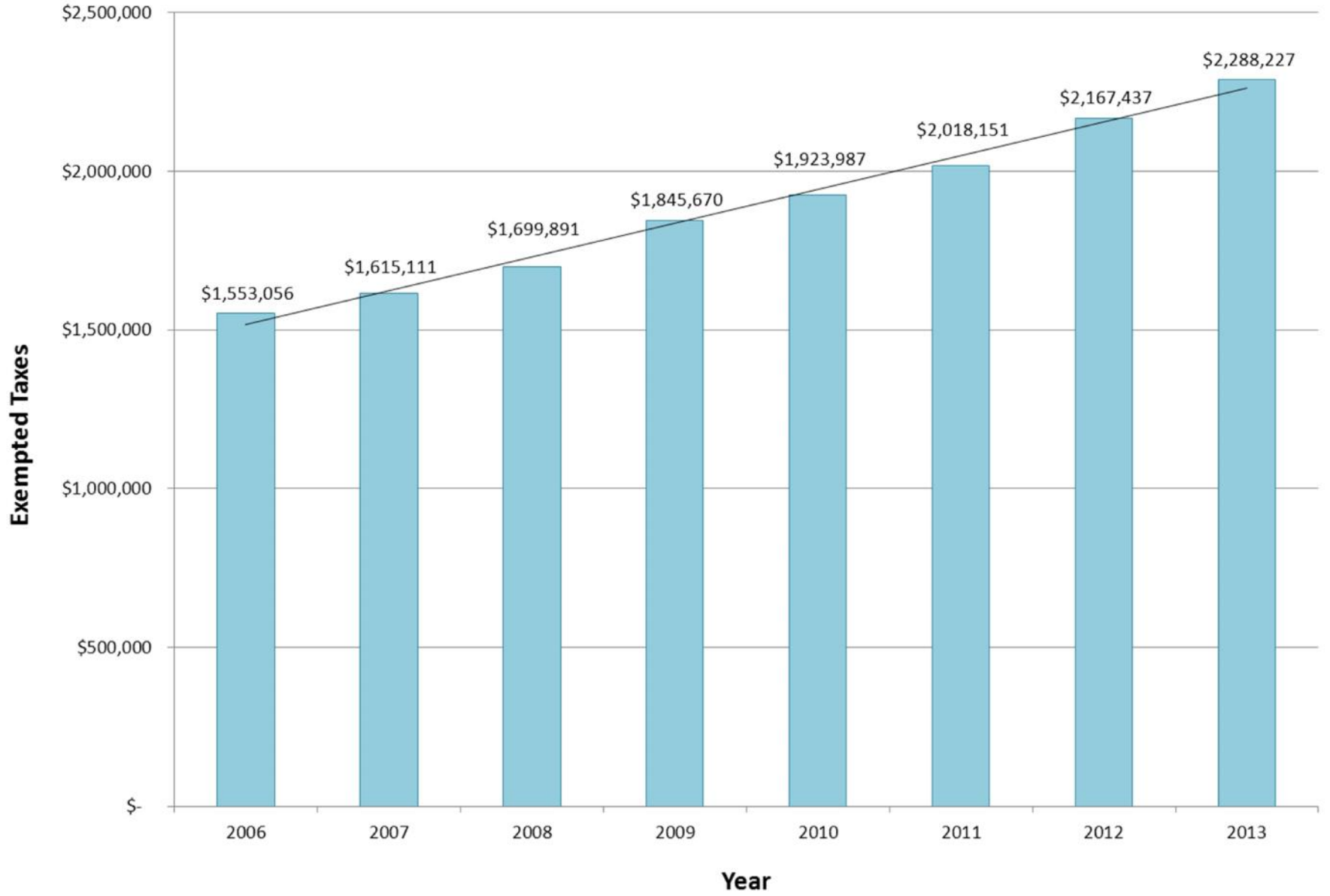
- a) Anyone 65 years of age or older who is a resident of the state may apply for and be issued by the manager a senior citizen sales tax exemption card, which entitles the cardholder and the cardholder's spouse or same-sex domestic partner to be exempt from sales tax for the sales of goods, services and rentals, with the exception of sales of alcoholic beverages that are solely for the personal use or consumption of the cardholder, the cardholder's spouse, or same-sex domestic partner. The sales tax administrator shall provide a form setting forth the criteria for proof of domestic partnership.
- b) No person issued or authorized to use a senior citizen sales tax exemption card may use it to obtain such tax exemption when the sales, services or rentals are for use in any trade or business, or are used or consumed by any person other than the cardholder or his or her spouse.

Juneau's Projected Population - Age 65+

Data Source for Blue & Green Bars: State of Alaska, Dept. of Labor - Research and Analysis
<http://labor.state.ak.us/research/pop/popproj.htm>

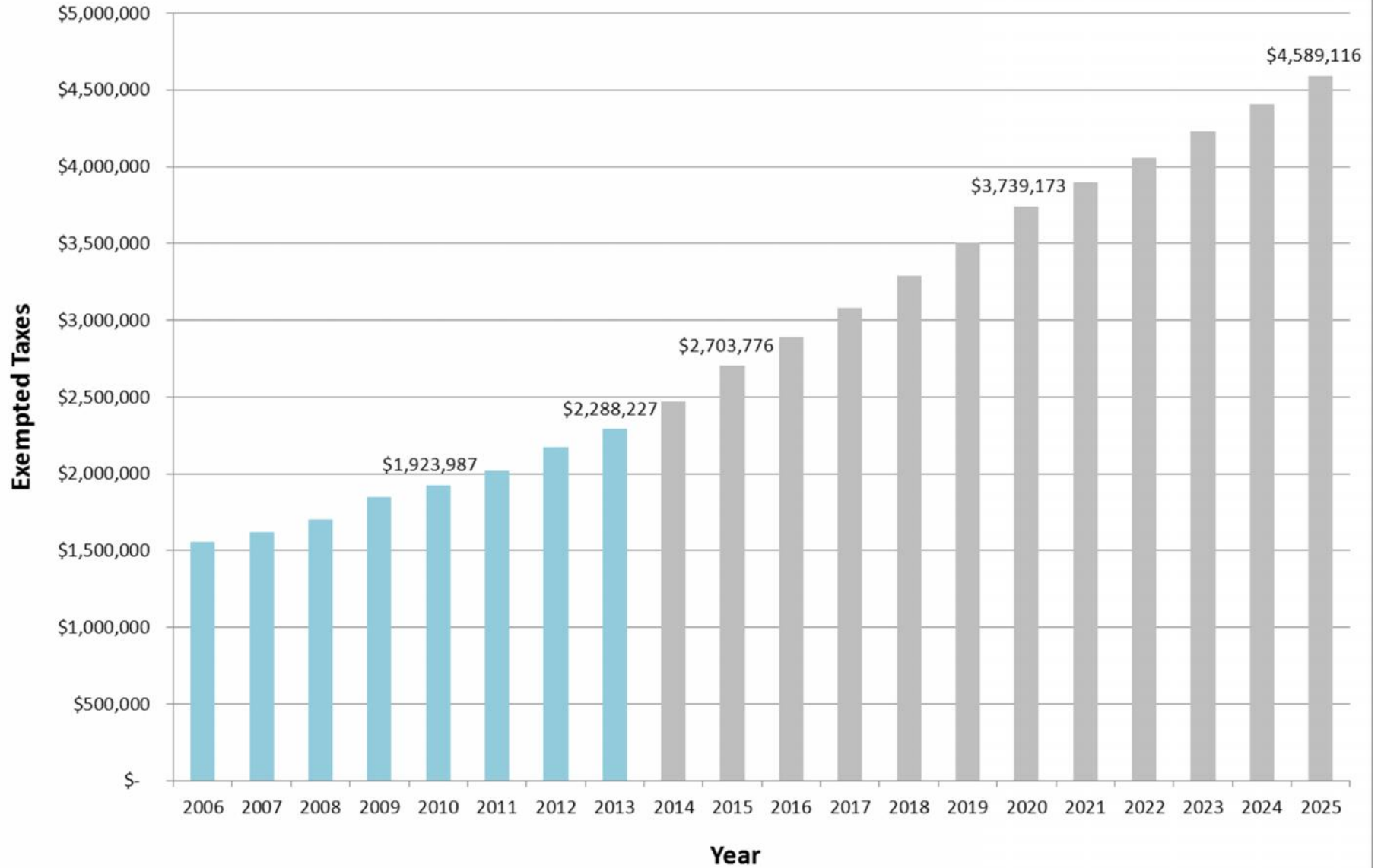


Senior Citizen Property Tax Exemptions

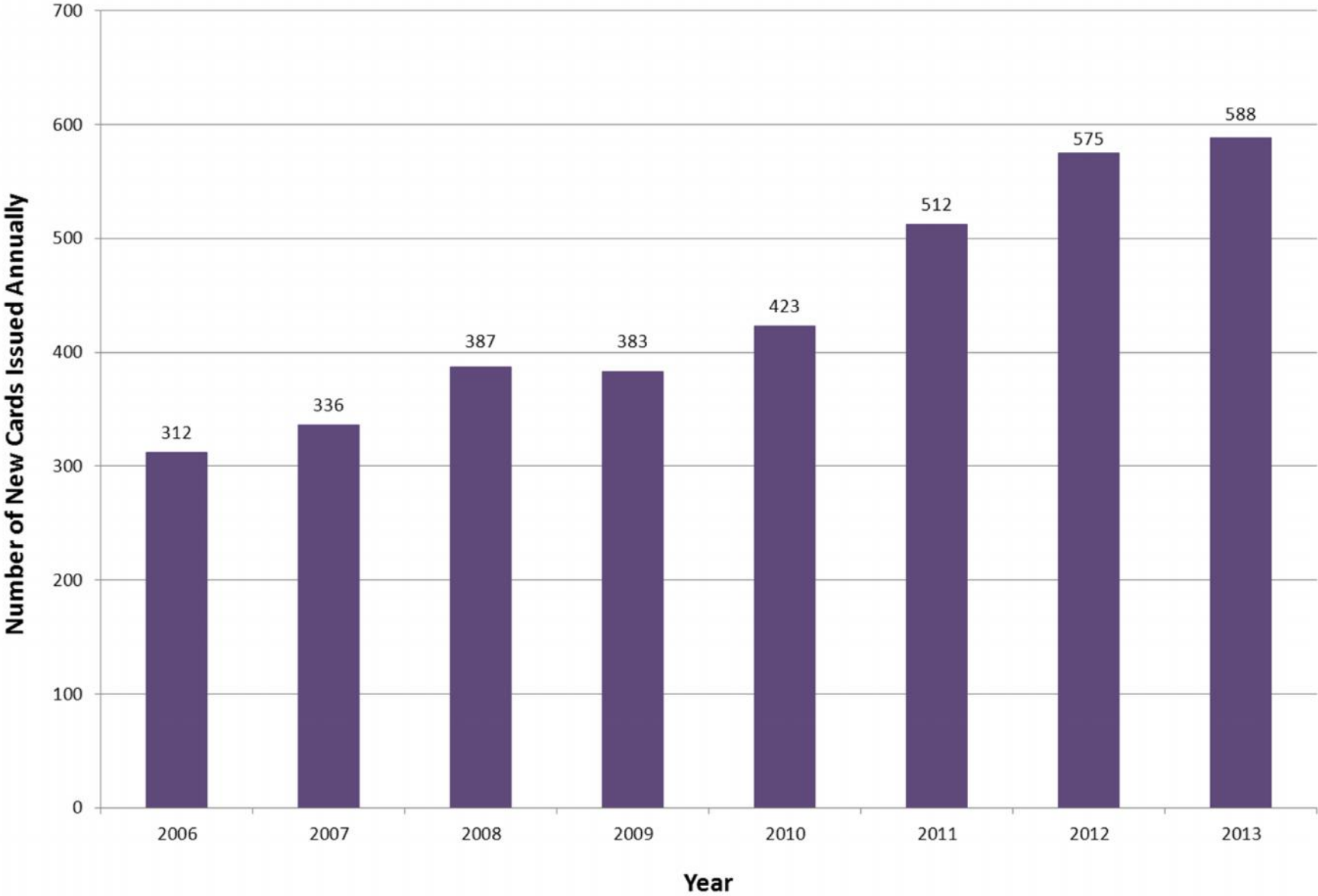


Projected Senior Citizen Property Tax Not Collected

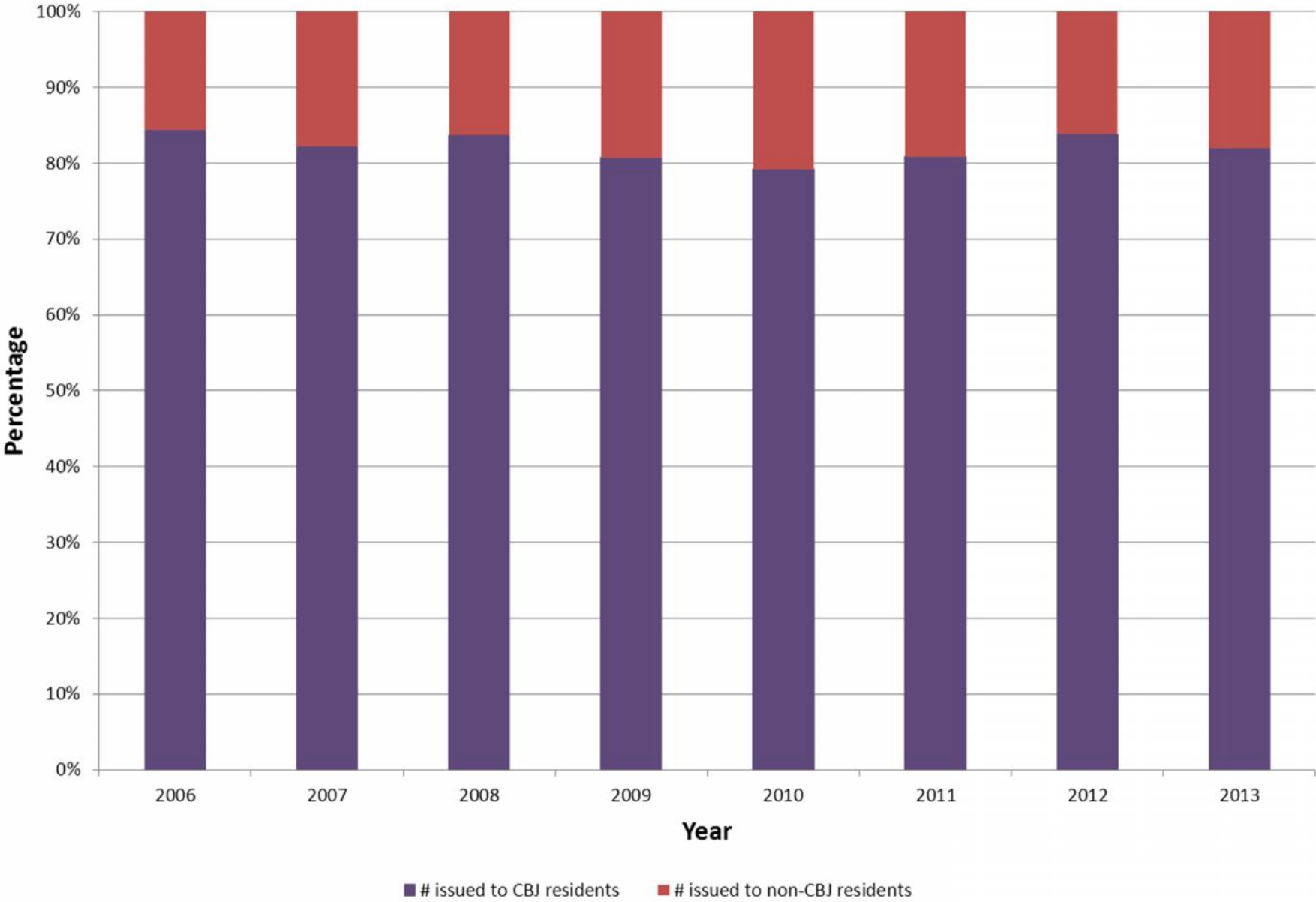
Light gray bars are estimates based on projected population trends and average property tax exemptions per applicant averaged over the last eight years



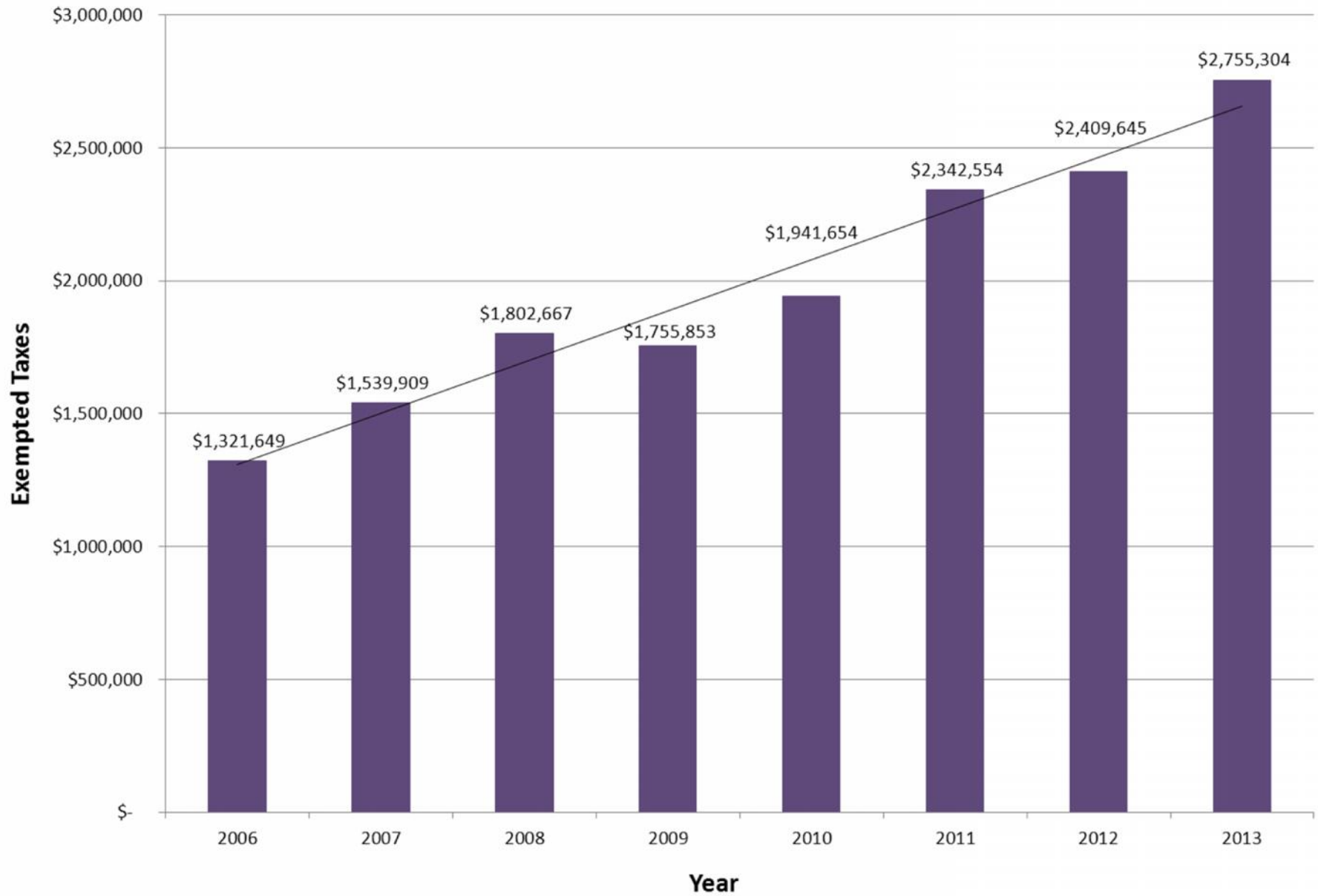
Senior Sales Tax Card Growth Rate



Percentage of New Cards - Local vs. Non-Local



Senior Citizen Sales Tax Revenue Not Collected



Projected Loss of Revenue to the City

Total

