



## Volunteer Firefighters and Providers of Emergency Medical Services Tax Exemption Application Requirements



This section outlines the detailed requirements and instructions for applying for the Volunteer Firefighters and Emergency Medical Services Exemption. Applicants must ensure they meet the eligibility criteria and provide all necessary documentation as specified under AMC 12.15.015 E.7. Failure to comply with these requirements may result in the denial of the exemption. Please review the following points carefully to ensure your application is complete and submitted on time.

1. **Residency Requirement:** Upon initial application prescribed by the assessor, the eligible applicant must have been a resident of the State of Alaska for the entire year prior to the exemption year.
2. **Property Ownership and Occupancy:** 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 of the exemption year.
3. **Certification Requirements:** As of January 1 of the exemption year, the applicant must be certified as:
  - a. A current and active volunteer with the Chugiak or Girdwood fire departments; and
  - b. If providing volunteer firefighting services, be certified as a firefighter by the Alaska Department of Public Safety; or
  - c. If providing volunteer emergency medical services, be certified or licensed under AS 18.08.082 as an EMT1 or higher.
4. **Department Certification:** The fire chief for each department shall be responsible for certifying that the volunteer has met the criteria established for this exemption.
5. **Multiple Exemptions:** If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.
6. **Conjunction with Other Exemptions:** This exemption may be granted in conjunction with other exemptions.

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

**Questions about this exemption?**

