

Part 4 - Special Tax Programs

Table 16

**SENIOR CITIZEN SPECIAL ASSESSMENT
DEFERMENT PROGRAM**

This program was repealed as of January 1, 1987; however, those individuals in the program at that time will remain until such time as the deferment is repaid to the State.

The law provided for deferred payment of special assessments levied by municipalities to install sewer and/or water systems to homes of eligible applicants. Property owned and occupied by permanent residents of the state 65 years of age or older was eligible for the program.

The State reimbursed municipalities for revenue lost in operation of this program. The reimbursement satisfied municipal liens and a lien in favor of the State was recorded. The lien is due and payable when the property is sold or transferred, except to a spouse, widow, widower (60 years of age), or minor heir. Qualification must be verified each year.

Municipality	Total No. Of Liens Outstanding	Total Lien Dollar Amount Outstanding
Anchorage	1	\$18,785
Fairbanks North Star Borough	2	\$993
City & Borough of Juneau	2	\$1,073
Statewide Totals	5	\$20,851

Total 2012 Liens released and dollars returned to the State of Alaska

No. of Liens Released	Dollars Returned to the State of Alaska in 2012
2	\$5,069