CITY OF CORDOVA, ALASKA
ORDINANCE 1086

AN ORDINANCE OF THE CITY OF CORDOVA, ALASKA, AMENDING CORDOVA MUNICIPAL CODE SECTION 5.36.035(C) TO CREATE A ONE TIME FILING REQUIREMENT FOR QUALIFIED SENIOR CITIZENS, DISABLED VETERANS AND THEIR WIDOWS AND WIDowers

BE IT ORDAINED by the City Council of the City of Cordova, Alaska, that:

Section 1. Cordova Municipal Code 5.36.035(C) is amended to read as follows:

C. An exemption may not be granted under subsection (A) of this section, except upon written application for the exemption on a form approved by the state assessor for use by local assessors. An applicant who qualifies for the exemption under this section need not file an application for successive tax years if there is no change in ownership, in residency or permanent place of abode, or other factor affecting qualification for the exemption. A separate application must be filed no later than January 15 of the first year for which the exemption is sought, each assessment year. The city council, for good cause shown, may authorize the assessor to accept as timely filed an application filed after January 15 and before May 1 of the assessment year for which the exemption is sought. An application received after May 1 will be accepted as an application for the following assessment year. If the application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under subsection (B) of this section and shall require a disabled veteran claiming an exemption under subsection (B) of this section to provide evidence of the disability rating. The assessor may require proof under this subsection at any time:

1. The property shall not qualify for an exemption if there is property tax, penalty or interest owing at the time of application;
2. If property is occupied by a person other than the eligible applicant and his/her spouse and minor children, an exemption applies only to the portion of the property permanently occupied by the eligible applicant and his/her spouse and minor children as a permanent place of abode;
3. It shall be the responsibility of every person who obtains an exemption under this section to notify the assessor of any change in ownership, residency, permanent place of abode or status of disability. A disabled veteran who has less than a permanent disability must submit an official disability percentage letter each year prior to January 15 showing a fifty percent or greater disability.

Section 2. This ordinance shall be effective thirty (30) days after its passage and publication. This ordinance shall be enacted in accordance with Section 2.13 of the Charter of the City of Cordova, Alaska, and published in a newspaper of general circulation within ten (10) days of its passage.

1st reading: September 7, 2011
2nd reading and public hearing: September 21, 2011

[ADDED LANGUAGE IS UNDERLINED; DELETED LANGUAGE IS STRICKEN OUT]