CITY OF CORDOVA, ALASKA
ORDINANCE 1120

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
CORDOVA, ALASKA, WAIVING FOR GOOD CAUSE THE FAILURE OF
IRENE HANSEN TO MAKE TIMELY APPLICATION FOR A SENIOR CITIZEN
PROPERTY TAX EXEMPTION FOR THE 2014 TAX YEAR

WHEREAS, AS 29.45.030(e) and Cordova Municipal Code 5.36.035(A) exempt from
real property taxation the first $150,000 of the assessed value of real property owned and
occupied as the primary residence and permanent place of abode by a resident sixty-five years
of age or older; and

WHEREAS, AS 29.45.030(f) requires the City, by ordinance, to establish procedures
and deadlines for filing an application for this property tax exemption, and provides that the
Council may waive the failure to make timely application for good cause shown; and

WHEREAS, Cordova Municipal Code 5.36.035(C) requires that an application for a
senior citizen exemption from City real property tax must be filed no later than January 15 of
each assessment year; and

WHEREAS, Cordova Municipal Code 5.36.035(C) also provides that the 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; and

WHEREAS, Irene Hansen has requested that the Council waive her failure to make
timely application for a senior citizen property tax exemption for the 2014 tax year, and
pursuant to AS 29.45.030(f) the Council finds that good cause has been shown to waive the
failure of Irene Hansen to make timely application for a senior citizen property tax exemption
for the 2014 tax year; and

WHEREAS, Irene Hansen has already been billed for real property taxes for the 2014
tax year on the property that would be the subject of the application for exemption, and
therefore, with approval of this Ordinance, staff will appropriately write-off the billed amount
and re-categorize the property as senior exempt.

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

Section 1: Pursuant to AS 29.45.030(f), the Council for good cause shown waives the
failure of Irene Hansen to make timely application for a senior citizen property tax exemption
for the 2014 tax year, and authorizes the assessor to accept such application as timely,
notwithstanding anything in Cordova Municipal Code 5.36.035(C) to the contrary.

Section 2: Pursuant to AS 29.45.030(f), if the application for exemption referred to in
Section 1 is approved, Irene Hansen shall be notified that the tax bill she received is null and
void and no amount is owing.
Section 3. 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 within ten (10) days of its passage.

1st reading: August 6, 2014
2nd reading and public hearing: September 03, 2014

PASSED AND APPROVED THIS 3rd DAY OF SEPTEMBER, 2014

[Signature]
James Kacsh, Mayor

ATTEST:

[Signature]
Susan Bourgeois, CMC, City Clerk