

**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.

1<sup>st</sup> reading: August 6, 2014

2<sup>nd</sup> reading and public hearing: September 03, 2014

**PASSED AND APPROVED THIS 3<sup>rd</sup> DAY OF SEPTEMBER, 2014**



  
James Kacsh, Mayor

ATTEST:

  
Susan Bourgeois, CMC, City Clerk