

CLERK'S OFFICE

APPROVED

Date: 8-28-07

ANCHORAGE, ALASKA  
AO No. 2007-109 (S-1)

AN ORDINANCE AMENDING TITLE 12 TO ADD A NEW SECTION 12.15.025 FOR  
DISASTER TAX RELIEF, RETROACTIVE TO JANUARY 1, 2007.

THE ANCHORAGE ASSEMBLY ORDAINS:

**Section 1.** Anchorage Municipal code chapter 12.15 is amended to add a new section as follows:

12.15.025      Disaster tax relief [~~fire or earthquake~~].

A. Purpose. The purpose of this section is to establish a process to provide for real property valuation reassessment following a disaster caused by a fire.  
~~[either:~~  
~~1. — An earthquake; or~~  
~~2. — A fire.]~~

B. Definitions. The following words, when used in this section, shall have the meanings ascribed to them below:

**Disaster** shall mean [~~earthquake or~~] fire.

**Fire** shall include natural as well as man-made events, except no relief shall be granted under this section for fire where [~~intentionally caused by~~] the applicant or a member of the applicant's household is at fault due to wanton misconduct or gross negligence.

**Real property** shall mean improvements, impacted by the disaster, owned and occupied by the applicant.

1. For purposes of this section on disaster tax relief only, improvements shall also include mobile homes owned and occupied by the applicant, even if the underlying land is not owned by the applicant.

**Reassessment** shall mean true and full valuation conducted following disaster and application by the real property owner.

C. Criteria. In order to for an application for valuation reassessment to be eligible for consideration, the following criteria shall be met:

1. The real property and improvements covered by the application are

[~~zoned and~~] utilized only as residential property; and

2. The property, improvements and/or additions thereto is on the municipal tax rolls in the year requested for valuation reassessment; and
3. The applicant is the owner of the property as shown on municipal tax records as of the date of the disaster; and
4. The applicant physically occupies the real property; and
5. Neither the owner nor a member of the owner's household is at fault [~~if the disaster is caused by fire~~].

D. Application for valuation reassessment.

1. An application for valuation reassessment shall [~~must~~] be submitted in writing on a form provided by the municipal assessor.

2 [3]. The application shall include:

- a. The date of the disaster;
- b. A description of [~~describe~~] the condition and value of the property immediately before and immediately after the disaster; and
- c. A sworn statement from the applicant estimating loss, as the result of the disaster, to be 50% or more of the value of the improvements.

- 3 [2]. The application shall be submitted within 60 days of the date of the disaster.

a. Where an event impacts a single property owner, the application shall be processed in the normal course;

b. Where an event impacts multiple property owners, the applications shall be reviewed after the deadline for submission of applications.

i. The eligibility of each application shall be considered separately, on its own merits; and

ii. Eligibility determinations [~~recommendations on a multiple application event~~] shall be reported annually by the assessor [~~submitted~~] to the Assembly with an Assembly Informational Memorandum within 60 days of the end of each calendar year [~~under a single~~

resolution].

E. **Determination of eligibility and assembly reporting ~~[approval]~~ [Processing the application].**

1. **Assessor's office.** The **municipal** assessor's office shall verify:

a. **E[e]ligibility of the applicant under section C. above; and**

b. **Timeliness of the application under section D. above.**

c. **In the event an applicant is determined to be eligible for relief under this section, the assessor's office complete the reassessment process in subsection F. below ~~[shall introduce a resolution for approval by the assembly]~~.**

~~[i. A resolution for assembly approval of eligibility shall be calendared no earlier than 14 days after introduction.]~~

d. **In the event an applicant is determined by the assessor to be ineligible for relief under this section, the assessor's office shall notify the applicant in writing.**

i. **An applicant may challenge the eligibility determination by submitting a letter to the clerk's office within 10 days of the assessor's written notification as described in detail below ~~[and attending the assembly meeting scheduled to review the eligibility determination]~~.**

2. **Assembly review of eligibility challenge.**

a [i]. **The applicant's letter shall request assembly review of the eligibility determination, describing in detail the reasons the application meets the eligibility requirements.**

b [ii]. **The clerk's office shall prepare a resolution, attaching a copy of the assessor's eligibility determination and the applicant's letter. The applicant's request shall be promptly scheduled for Assembly consideration.**

c [iv]. **Review by the assembly of an eligibility determination shall be limited solely to the criteria set forth in subsection C. above.**

d [v]. **In the event the applicant does not attend the assembly**

meeting scheduled to review the eligibility determination, or does not request a continuation of the meeting at least 1 working day prior to the meeting, the applicant shall be deemed ineligible for relief under this section.

~~e [w].~~ In the event the assembly determines an applicant is eligible for the relief pursuant to this subsection, the application shall be referred back to the assessor's office for ~~[re]~~valuation reassessment.

~~[Assembly approval.]~~

~~a. A resolution for assembly approval of the assessor's recommendation of eligibility shall be set for public hearing no earlier than 14 days after introduction.~~

~~b. In the event of multiple applications as the result of a single event, a single resolution, appended with the recommendation for each application, shall be submitted.~~

~~c. The assembly shall, based upon the recommendation of the municipal assessor, take the following actions:~~

~~i. Make a finding confirming the event giving rise to the application(s) is a qualifying event under this section; and~~

~~ii. Approve the recommendation of the municipal assessor; or~~

~~iii. Deny the recommendation of the municipal assessor.]~~

~~3 [d]. The approval or denial of eligibility for tax relief under this section is a discretionary act of the assembly and shall not give rise to any claim against the municipality or its agents.~~

F. Valuation reassessment.

1. If the eligibility recommendation of the assessor's office is approved by the assembly ~~[requirements are met]~~, the assessor's office shall inspect the property to:

a. Verify the current year's full and true value prior to the disaster; and

b. Determine the full and true value subsequent to the disaster.

2 ~~[3]~~. The applicant shall cooperate in the valuation reassessment determination by providing full access to property and records reasonably requested by the assessor's office.

3. If the applicant refuses or fails to provide records necessary to the determination, the applicant shall be precluded from relief or reduction under this section, and any valuation or issue affected by lack of records shall be decided in favor of the assessor.

G [F]. Revised value determination.

1. The assessor shall calculate the sum of the full and true value of the [~~land and~~] improvements owned by the applicant before disaster and the sum of the full and true value of the [~~land and~~] improvements after disaster.
2. If the value of the improvements before disaster exceeds the value after disaster by at least fifty percent (50%), the assessor shall [~~separately~~] determine the percentage reduction in value of [~~land and~~] improvements due to the disaster.
- 3 [4]. The amount of the reduction shall not exceed the actual loss.
- 4 [3]. The assessor shall reduce the value appearing on the assessment roll by the percentage computed under this subsection, and the real property tax due shall be adjusted as provided in this section.
5. Any reduction or refund shall only apply to the property damaged in the disaster. A reduction or refund shall not be eligible for transfer to another person or to a different property.

H [G]. Notice and appeal.

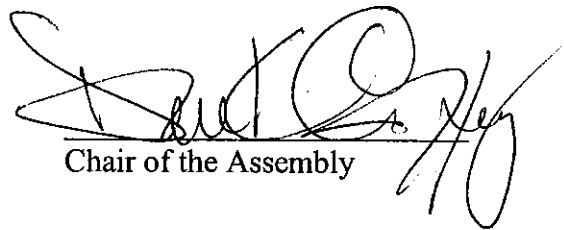
1. The assessor shall send a written notice to the applicant indicating the amount of the proposed reassessment and the effective date. The notice shall state the applicant may appeal the proposed reassessment to the Board of Equalization within 10 [~~30~~] days of the date of mailing the notice.
2. Appeals of the reassessed value shall be heard by the Board of Equalization pursuant to section 12.15.050.
  - a. Notwithstanding section 12.05.055, hearing dates for valuation reassessment, as the result of an application under this section, shall be scheduled as needed.
3. A decision of the Board regarding reassessment issued pursuant to this section shall create no presumption regarding the value of the affected property for tax years after the date of the disaster.

**I [H]. Tax roll adjustment and tax re-computation.**

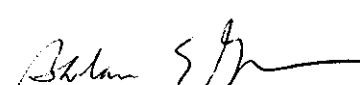
1. Any valuation reassessment to the full and true value determined under this section shall be forwarded to the treasurer.
2. The treasurer shall calculate and enter the reassessed tax values on the tax roll as a Tax Adjustment Request.
3. All tax adjustments shall be approved by the chief fiscal officer.
- 4 [3]. Upon reassessment, the taxes shall be recomputed.
  - a. The tax benefit associated with the reassessed value shall be prorated based on the number of days remaining in the tax year. The recomputed tax for the year shall be due within 60 days of notice sent by the treasurer, or the regular due date for tax payment, whichever is later. If not paid within the 60 day period, the taxpayer's account shall become delinquent and penalty and interest shall be applied in accordance with section 12.15.060.
  - b. Any taxes paid in excess of the total tax due for the year shall be refunded to the taxpayer as an overpayment of tax, without interest, within 60 days of notice sent by the treasurer.
- 5 [4]. The reassessed value of the property, as determined pursuant to this section, shall be the taxable value of the property until December 31 of the year of the disaster, unless the value is otherwise adjusted as allowed by law.

**Section 2.** This ordinance shall be effective retroactive to January 1, 2007.

PASSED AND APPROVED by the Anchorage Assembly this 28<sup>th</sup> day of August, 2007.

  
Chair of the Assembly

ATTEST:

  
Municipal Clerk