

Submitted by: ASSEMBLY MEMBERS Traini, Tesche,
Selkregg, Bauer, Birch, Claman, Coffey, Johnston,
Ossiander, Starr, Sullivan
Prepared by: Assembly Counsel
For reading: January 22, 2008

CHARTERED OFFICIAL
JANUARY 22, 2008

Date: 2/12/08 ANCHORAGE, ALASKA
AO NO. 2008-18

1 AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY AMENDING
2 ANCHORAGE MUNICIPAL CODE SECTION 12.15.015, EXEMPTIONS TO REAL
3 PROPERTY TAXATION, TO INCLUDE ADDITIONAL PROVISIONS FOR WAIVER OF
4 TIMELY FILING WHEN FINAL DISABILITY DETERMINATIONS ARE RECEIVED AFTER
5 THE PERIOD OF TIMELY FILING.
6

7
8 THE ANCHORAGE ASSEMBLY ORDAINS:
9

10 **Section 1.** Anchorage Municipal Code section 12.15.015, Exemptions, is hereby
11 amended to read as follows:
12

13 **12.15.015 Exemptions.**
14

15 A. The first \$150,000.00 of assessed value of real property is exempt from
16 taxation if it has been owned and occupied as the primary residence and
17 permanent place of abode prior to January 1 of the exemption year. Upon initial
18 application the owner must have been a resident of the State of Alaska for the
19 entire year prior to the exemption year. Additionally, in each subsequent year the
20 property must be owned and occupied as the primary residence and permanent
21 place of abode for at least 185 days prior to January 1 of the exemption year.
22 The assessor, for good cause shown, may waive the occupancy requirement
23 during calendar year due to extreme personal hardship.
24 To qualify for this exemption the applicant must be:
25

26 1. A resident who has reached the age of 65 prior to January 1 of the
27 year for which the exemption applies; or
28

29 2. A person, who is a resident of the state, and who prior to January 1 of
30 the exemption year:
31

32 a. Separated from the military service of the United States under
33 conditions which are not dishonorable and whose disability was incurred
34 or aggravated in the line of duty in military service of the United States,
35 and whose disability is rated as 50 percent or more by the branch of
36 service in which that person served or by the U.S. Department of Veterans

Affairs; or

b. Who served in the Alaska Territorial Guard, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability is rated as 50 percent or more; or

D. Written application for exemption under this section on a form prescribed by the assessor shall be filed no later than January 15 of the assessment year to which the exemption shall apply. A qualified senior citizen or disabled veteran need not file such an application for successive tax years if there is no change in ownership, in residency or permanent place of abode, status of disability, or other factor affecting qualification for the exemption. A disabled veteran who has less than a permanent disability must submit an official disability percentage letter each year prior to January 15. The assessor may require proof under this section at any time. It shall be the responsibility of every person who obtains an exemption under this section to notify the assessor of any change in ownership, property use, residency, permanent place of abode, status of disability or other factor affecting qualification for the exemption. If the assessor determines that the property is not eligible for this exemption, all taxes, penalty, and interest due for all tax years beginning the year the property should have been subject to taxation shall be due and owing. The governing body, for good cause shown, may waive during a calendar year the claimant's failure to make timely application for exemption for that year and authorize the assessor to accept the application as timely filed. If the final disability rating required for exemption under subsection 12.15.015A.2 is not determined until after the period of timely filing for exemption has expired, the governing body may waive the claimant's failure to make timely application and authorize the assessor to accept the application as timely filed for a prior calendar year, only if the applicant files the application for exemption with the assessor within 30 days of applicant's receipt of the final disability rating. For the purposes of this subsection the mayor is authorized to act on behalf of the governing body. If the mayor denies an application for waiver under this section the applicant may, within 15 days of receiving notice of rejection, appeal to the assembly by delivering a copy of the request for exemption submitted to the mayor, the mayor's rejection notice, and a request for review by the assembly to the municipal clerk. On appeal the assembly may, based upon an independent evaluation of the circumstances presented to the mayor, find good cause and grant the application for waiver.

(AO No. 86-211(S-1); AO No. 88-158; AO No. 92-56; AO No. 94-228(S-2), § 1, 2-7-95; AO No. 95-199, § 1, 1-1-96; AO No. 97-146, § 1, 1-1-98; AO No. 2003-149,

§ 1, 11-4-03)

State law references: Similar provisions, AS 29.45.030.

Section 2. This ordinance shall apply retroactively to applications filed with the assessor on or after January 1, 2008.

Section 3. This ordinance shall become effective immediately upon its passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 12th day of February, 2008.

Chair

ATTEST:

Barbara S. Grant
Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

NO. AM 54-2008

Meeting Date: January 22, 2008

1 **From:** ASSEMBLY MEMBER TRAINI

2 **Subject:** AO 2008-18 — AN ORDINANCE OF THE ANCHORAGE MUNICIPAL
3 **ASSEMBLY AMENDING ANCHORAGE MUNICIPAL CODE SECTION 12.15.015,**
4 **EXEMPTIONS TO REAL PROPERTY TAXATION, TO INCLUDE ADDITIONAL**
5 **PROVISIONS FOR WAIVER OF TIMELY FILING WHEN FINAL DISABILITY**
6 **DETERMINATIONS ARE RECEIVED AFTER THE PERIOD OF TIMELY FILING.**
7

8 Under AMC 12.15.015A, there are real property tax exemptions for primary residences
9 based on the age of the resident (65) or disability rating (50%) of a disabled veteran.
10 Application for property tax exemption must be filed with the assessor by January 15 of
11 the assessment year. AMC 12.15.015D allows the governing body, for good cause
12 shown, to waive timely filing in the current assessment year and authorize the assessor
13 to accept an application filed after the deadline.
14

15 This ordinance allows the governing body, for good cause shown, to waive timely filing
16 for a veteran disability exemption in a prior assessment year, if the disability rating (from
17 the military, Alaska Territorial Guard, or U.S. Department of Veterans Affairs) was not
18 available in the prior assessment year, and the disabled veteran files the application for
19 exemption with the assessor within 30 days of receipt of the final disability
20 determination.
21

22 Military service disability determinations can involve a process of considerable delay
23 and adjustment. Timely application for a real property tax exemption under
24 AMC 12.15.015 may not be possible, through no fault of the disabled veteran. In some
25 cases, the full extent of the disability is not immediately known. The VA may take more
26 than a calendar year to finalize a disability determination covering a prior year. Veterans
27 of the armed services, including the Alaska Territorial Guard, who suffer a 50% or more
28 disability, incurred or aggravated during duty to our state and country, should not be
29 penalized for the responsible federal authority's failure to make a timely disability
30 determination. This ordinance will allow our local governing body to give due
31 consideration to property tax exemption applications from disabled veterans, who have
32 awaited final disability determinations from the federal government and act promptly
33 once the determination is received.
34

35 Respectfully submitted:

36
37
38 Dick Traini, Assembly Member, Section 4

Municipality of Anchorage
MUNICIPAL CLERK'S OFFICE
Agenda Document Control Sheet

AO 2008-18

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

1	SUBJECT OF AGENDA DOCUMENT	DATE PREPARED	
	AMEND AMC 12.15.015, EXEMPTIONS TO REAL PROPERTY TAXATION	1/18/08	
		Indicate Documents Attached <input checked="" type="checkbox"/> AO <input type="checkbox"/> AR <input checked="" type="checkbox"/> AM <input type="checkbox"/> AIM	
2	DEPARTMENT NAME	DIRECTOR'S NAME	
	Assembly	Dan Coffey, Assembly Chair	
3	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY	HIS/HER PHONE NUMBER	
	Julia Tucker, Assembly Counsel	343-4419	
4	COORDINATED WITH AND REVIEWED BY	INITIALS	DATE
	Mayor		
	Municipal Clerk		
	Municipal Attorney		
	Employee Relations		
	Municipal Manager		
	Anchorage Parks & Recreation		
	Fire		
	Health & Human Services		
	Merrill Field Airport		
	Municipal Light & Power		
	Office of Management and Budget		
	Police		
	Port of Anchorage		
	Office of Economic & Community Development		
	Solid Waste Services		
	Public Transportation		
	Anchorage Water & Wastewater Utility		
	Executive Manager		
	Planning Department		
	Chief Fiscal Officer		
	Heritage Land Bank		
	Information Technology Department		
	Project Management & Engineering		
	Purchasing		
	Other		
5	Special Instructions/Comments		
	Addendum - Consent Agenda - Introduction		
6	ASSEMBLY HEARING DATE REQUESTED	7	PUBLIC HEARING DATE REQUESTED
	1/18/08		

2008 JAN 18 AM 10:53
 CLERK'S OFFICE
 M.C.A.