CLERK'S OFFICE APPROVED

3-29-11 Date: RECONSIDERED 3-29-11 Submitted by: Prepared by:

ASSEMBLY CHAIR TRAIN

AO 2011-37(S): March 29, 2011

Assembly Counsel

CLERK'S OFFICE APPROVED 4-12-11

ANCHORAGE, ALASKA AO NO. 2011-37(S)

AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY AMENDING THE REQUIREMENT FOR ANNUAL DISABILITY LETTERS IN ANCHORAGE MUNICIPAL CODE SECTION 12.15.015 AFTER FINAL DISABILITY HAS BEEN DETERMINED.

4 5

1 2

3

Date:

THE ANCHORAGE ASSEMBLY ORDAINS:

6 7

Anchorage Municipal Code section 12.15.015 is hereby amended to read as follows (provisions in the referenced section that are unaffected are not set out):

8 9 10

AMC 12.15.015 Real property exemptions.

11 12 13

14

15

After a disabled veteran exemption is granted, an application for successive g. tax years is not required 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.

16 17 18

i. A disabled veteran who has less than a permanent disability may [SHALL] submit an official disability percentage letter each vear prior to March 15.

20 21

22

23

19

ii. The assessor may require written proof or an updated letter on the official disability percentage on a case-by-case basis under this section at any time.

24 25 26

27

28

iii. 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.

29 30 31

32

33

Failure to timely notify the assessor within 30 days of a change in <u>iv.</u> official disability percentage determination affecting qualification for the exemption is a violation of code and a violation of the public trust. Upon the assessor's determination that a disabled veteran who has less than a permanent disability did not timely report a change in the status of disability, the exemption shall be nullified and deemed denied retroactively for every year in which an annual official disability percentage letter was not submitted by the disabled veteran verifying eligibility for the exemption. This remedy is in addition to all penalty and enforcement provisions applicable under 1.45.010.

41

(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; AO No. 2008-18, § 1, 2-12-08; AO No. 2009-133(S-1), § 2, 1-12-10)

<u>Section 2.</u> 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 2011.

Chair

ATTEST:

Salae S. Smert-Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

NO. AM 205-2011

Meeting Date: March 29, 2011

From:

Assembly Chair Traini

Subject:

AO 2011-37(S) — AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY AMENDING THE REQUIREMENT FOR ANNUAL DISABILITY LETTERS IN ANCHORAGE MUNICIPAL CODE SECTION 12.15.015 AFTER FINAL DISABILITY HAS BEEN DETERMINED.

The reasons for this code amendment are set out in AM 147-2011. The additional changes in AO 2011-37(S) reflect recommendations by members of the disabled veteran community to ensure that in the relatively rare instance in which the official percentage of disability changes after the initial letter is issued, timely reporting is encouraged, and the failure to report change timely has significant consequences.

• Under AO 2011-37(S), after a disabled veteran exemption is granted, the filing of an annual disability percentage letter is made optional, instead of mandatory.

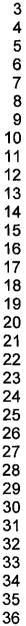
 The obligation to notify the assessor of any change affecting status of disability or qualification for the exemption is in current code and unaffected by these amendments.

• In AO 2011-37(S), failure to timely report a change in the disability percentage determination affecting qualification for exemption will reverse the granting of the exemption for every year in which the percentage of disability was not verified in writing.

• This remedy is specifically in addition to the standard code enforcement penalties available under AMC 1.45.010 for violation of code.

Respectfully submitted:

Dick Traini, Assembly Chair Section 4



37



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

NO. <u>AM 147-2011</u>

Meeting Date: March 8, 2011

From:

1

2

Assembly Chair Traini

Subject:

AO 2011-37 — AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY AMENDING THE REQUIREMENT FOR ANNUAL

DISABILITY LETTERS IN ANCHORAGE MUNICIPAL CODE SECTION

12.15.015 AFTER FINAL DISABILITY HAS BEEN DETERMINED.

In passage of 2010 amendments to AMC chapter 12.15, efforts were made to eliminate unnecessarily burdensome processing and filing requirements to maintain real property tax exemptions authorized under state and municipal law.

After a disabled veteran exemption is granted based on full application showing a final determination of disability, the requirement for re-application for successive tax years was eliminated unless there is a change in ownership, residency, status of disability, or other factor affecting qualification for the disabled veteran exemption. There remains an affirmative duty for any person who obtains an exemption to notify the assessor of any change that would affect qualification for the exemption. The assessor may require written proof on a case-by-case basis.

Under current practice of the Veteran's Administration, annual letters are not routinely provided, once a determination of final disability is issued. It was not the Assembly's intent to create an affirmative requirement to produce documentation not annually issued, or routinely updated, by the Veteran's Administration.

The municipal code requires amendment to reflect routine practice of the Veteran's Administration. The obligation for the disabled resident to initiate notice with the Assessor's Office of any change that might affect exemption status, and to respond to case-by-case routine inquiries initiated by the Assessor's Office, are adequate to protect the public interest. Codification of a municipal requirement which does not reflect routine Veteran's Administration practice should be avoided, and our municipal code should be updated with this change.

Respectfully submitted:

Dick Traini, Assembly Chair Section 4