

Introduced by: Council Members  
DeVries, Best, Combs  
Date: April 8, 2014  
Public Hearing: April 22, 2014  
Action: Adopted  
Vote: Unanimous

Yes:	No:
Best	
Erbey	
Carrington	
Combs	
Hanson	
Johnson	

CITY OF PALMER, ALASKA

**Ordinance No. 14-012**

**An Ordinance of the Palmer City Council Amending Palmer Municipal Code 3.12.030 Providing for the Standards for Determining Eligibility for Senior Citizen and Disabled Veteran Tax Exemptions and Enacting Palmer Municipal Code 3.12.032 Residential Real Property Exemption, Providing for an Optional Property Tax Exemption for Residents 65 Years of Age or Older, Disabled Veterans, or a Qualified Widow or Widower Spouse**

THE CITY OF PALMER, ALASKA ORDAINS:

Whereas, the Matanuska Susitna Borough (Borough) assembly adopted Ordinance No. 12-103 which submitted to the voters the question of enacting a \$20,000 optional property tax exemption for qualified senior citizens, disabled veterans, and a widow or widower of qualified spouses; and

Whereas, Borough voters approved the exemption beginning January 2013; and

Whereas, the City finds the exemption to be in the public's best interest due to the contributions seniors, veterans, and their spouses make to our community and adopts the exemption, retroactive to January 2013.

Section 1. Classification. This ordinance shall be permanent in nature and shall be incorporated into the Palmer Municipal Code.

Section 2. Severability. If any provisions of this ordinance or application thereof to any person or circumstances are held invalid, the remainder of this ordinance and the application to the other persons or circumstances shall not be affected thereby.

Section 3. Palmer Municipal Code Chapter section 3.12.033 is hereby amended to read as follows (new language is underlined and deleted language is stricken):

**3.12.030 Required exemptions.**

A. Required exemptions. The property listed in AS 29.45.030 is exempt from general taxation, subject to the requirements set out in that statutory section.

- B. Application required. An application for an exemption from taxation of property shall be filed with the assessor in accordance with AS 29.45.030.
- C. Determining senior citizen or disabled veteran eligibility. To be eligible for the senior citizen or disabled veteran real property tax exemption, the individual must meet one of the following requirements:
1. The individual shall be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year; or
  2. If the individual has not applied or does not apply for the permanent fund dividend, the individual would have been eligible for the permanent fund dividend had the individual applied.
- D. Filing deadline. An application for exemption shall be filed no later than ~~March 15th~~ April 30 of the assessment year for which the exemption is requested.
- E. Deadline extension for good cause. The assessor may accept an exemption application after ~~March 15th~~ April 30 of the assessment year for which the exemption is requested only upon a showing of good cause.
1. "Good cause," for purposes of waiver of the filing deadline, is a written explanation by a medical doctor which unequivocally establishes that the person seeking the exemption was physically or mentally incapacitated and therefore unable to submit a timely application or to appoint an authorized representative to file an exemption application on his or her behalf.
- F. Senior citizen applications.
1. Qualifying senior citizen applicants are not required to reapply annually and shall remain in exempt status until the time when changes in ownership, occupancy, property use, or other factors affecting the exemption causes the property to either spatially qualify or no longer qualify for exempt status.
- G. Disabled veterans applications.
1. The assessor shall accept disabled veteran applications for previous tax years only where the disabled veteran has made timely application for each year the exemption is sought and has received a qualifying retroactive disability evaluation from the Veteran's Administration or applicable branch of service.
  2. Qualifying disabled veterans who are permanently disabled are not required to reapply annually and shall remain in exempt status until the time when changes in ownership, occupancy, property use, status of disability or other factor affecting the exemption causes the property to either spatially qualify or no longer qualify for exempt status.
  3. Disabled veterans who have not received a permanent disability rating are required to file annually.
- H. City notification. Property owners shall notify the city when the requirements for exemption are no longer met.
- I. Assessor determination and request for proof. If the assessor determines that a property is not eligible for exemption, all taxes, penalty and interest due on the property from the tax lien date following the date the property should have been subject to taxation are immediately due and owing. The assessor may require proof under this section at any time.
- J. Certain exempted properties. Laws exempting certain property from execution under the Code of Civil Procedure (AS 09) do not exempt the property from taxes levied and collected by municipalities.
- K. Appeal. A person may appeal the assessor's denial of an application for the exemption of property from taxation.

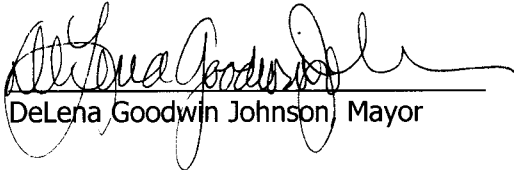
1. The appeal shall be filed with the assessor, in writing, setting forth with specificity the explanation in support of the reason for the appeal, within 15 days of the assessor's determination to deny the exemption application.
2. The assessor's decision on the appeal may be filed as an administrative appeal to the superior court, which appeal shall be on the record on which the assessor based his or her decision.

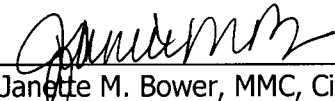
**3.12.032 Residential real property exemption.**

- A. Twenty-thousand dollars (\$20,000) of assessed value of a single parcel of residential real property owned and occupied by the owner of record as the owner's permanent place of residence in the City shall be exempt from the City tax levy on real property within the City.
- B. This exemption shall be in addition to any other exemption applicable to the property.
- C. This exemption shall apply to real property owned and occupied as a permanent place of residence by a resident who is:
  1. 65 years of age or older;
  2. a disabled veteran, including a person who was disabled in the line of duty while serving in the Alaska Territorial Guard; or
  3. at least 60 years old and a widow or widower of a person who qualified for an exemption under this subsection.
- D. The standards for determining eligibility for the mandatory senior citizen and disabled veteran tax exemption under PMC 3.12.030 apply to this exemption.
- E. No exemption under this section may be granted except upon written application on a form provided by the assessor.
  1. The owner of record must file the application for this exemption with the assessor no later than April 30 of the assessment year for which the exemption is sought.
  2. The owner of record shall not be required to file an updated application for successive years unless there is a change in ownership or occupancy of the residence.

Section 4. Effective Date. Ordinance No. 14-012 is retroactive to January 1, 2013.

Passed and approved this twenty-second day of April, 2014.

  
DeLena Goodwin Johnson, Mayor

  
Janette M. Bower, MMC, City Clerk