

Introduced by: City Manager Hannan
Date: January 13, 2014
Public Hearing: January 27, 2014
Action: Adopted
Vote: Unanimous

Yes:	No:
Best	
Erbey	
Carrington	
Combs	
DeVries	
Hanson	
Johnson	

CITY OF PALMER, ALASKA

Ordinance No. 15-004

An Ordinance of the Palmer City Council Amending Palmer Municipal 3.12.032 Residential Real Property Exemption, to Provide for a \$68,000 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. 14-086 which submitted to the voters the question of enacting a \$68,000 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 2015; 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 1, 2015.

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 3.12.032 is hereby amended to read as follows (new language is underlined and deleted language is stricken):

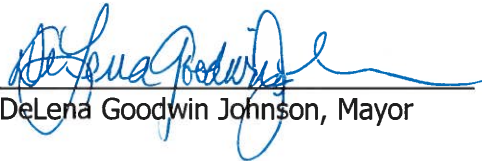
3.12.032 Residential real property exemption.

- A. ~~Twenty thousand dollars (\$20,000)~~ Sixty-eight thousand dollars (\$68,000) 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. 15-004 is retroactive to January 1, 2015.

Passed and approved this twenty-seventh day of January, 2015.


DeLena Goodwin Johnson, Mayor


Janette M. Bower, MMC, City Clerk