



CITY OF CORDOVA
SENIOR CITIZEN / DISABLED VETERAN
PROPERTY TAX EXEMPTION
ONE-TIME APPLICATION
CORDOVA MUNICIPAL CODE 5.36.035 (see reverse)
DUE BY JANUARY 15 OF THE FIRST YEAR SOUGHT
THEN GOOD UNTIL PROPERTY OR PERSON NO LONGER QUALIFIES

Name of Applicant:	Birthdate:	Social Security Number:
Name of Spouse:	Birthdate:	Social Security Number:
Mailing Address:	Residential Address:	
Phone Number:	Property ID #:	

Please check one of the following:

- I am applying as a senior citizen age 65 or older by January 1st of the Tax Year applying for
- I am a widow or widower, age 60-64, of a previously qualified applicant
- I am applying as a disabled veteran (50% or more service-related disability)

Documentation:

- PREVIOUSLY SUBMITTED
- ENCLOSED (in case of disabled veteran - % disabled letter needs to be filed annually)

Type of Dwelling:	Is your home on land you own?
<input type="checkbox"/> Single Family <input type="checkbox"/> Condominium <input type="checkbox"/> Mobile home <input type="checkbox"/> Duplex <input type="checkbox"/> Other _____	<input type="checkbox"/> Yes, percentage _____ % <input type="checkbox"/> No, owner's name: _____
	Is any portion of this property used for commercial or rental purposes?
	<input type="checkbox"/> Yes, percentage _____ % <input type="checkbox"/> No

Please check all that apply:

- This is my primary residence and permanent place of abode
- I received or was eligible for last year's permanent fund dividend
- I am eligible to apply or have applied for this year's PFD and every year's PFD for which I request this exemption

Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210. By my signature below I hereby authorize the City of Cordova to obtain access to records pertaining to me in possession of the State of Alaska as needed to verify my residency, age, and permanent fund status for this year, last year and all future years I attempt to attain this exemption. I also agree to notify the Assessor (City Clerk's office) immediately of any change in property ownership, residency, permanent place of abode or status of disability.

Date:	Signature of Applicant:
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Following for Local Assessor/Clerk Use Only:

Property Value:	Adjustments:	Total Value: \$ _____
Land: _____	Ownership: _____ % \$ _____	Adjustments (_____)
Impr't: _____	Commercial/rental: _____ % \$ _____	Subtotal \$ _____
Total: _____	Total Adjustments: \$ _____	If subtotal exceeds \$150,000, then use \$150,000 as the exempt value.

Approved by:	Total Value Exempt: \$ _____
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5.36.030 - Applicability of provisions.

All real property in the city is subject to taxation, except real property exempt under the constitution of the state, the applicable laws of the state, including all properties listed in AS 29.45.030, the City Charter or the ordinances of the city.

5.36.035 - Statutory property exemptions.

A. The real property owned and occupied as the primary residence and permanent place of abode by a: (1) resident sixty-five years of age or older; (2) disabled veteran; or (3) resident at least sixty years old who is the widow or widower of a person who qualified for an exemption under subsection (A)(1) or (2) of this section, is exempt from taxation on the first one hundred fifty thousand dollars of the assessed value of the real property. Only one exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560—44.62.570.

B. To be eligible for an exemption under subsection (A) of this section for a year, the individual applying for an exemption must also meet requirements under one of the following: **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 one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified in subsection (B)(1) of this section had the individual applied.

C. An exemption may not be granted under subsection (A) of this section, except upon written application for the exemption on a form approved by the state assessor. An applicant who qualifies for the exemption under this section need not file an application for successive tax years if there is no change in ownership, in residency or permanent place of abode, or other factor affecting qualification for the exemption. Applications must be filed no later than January 15 of the first year for which the exemption is sought. The city council, for good cause shown, may authorize the assessor to accept as timely filed an application filed after January 15 and before May 1 of the assessment year for which the exemption is sought. An application received after May 1 will be accepted as an application for the following assessment year. If the application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under subsection (B) of this section and shall require a disabled veteran claiming an exemption under subsection (B) of this section to provide evidence of the disability rating. The assessor may require proof under this subsection at any time: **1.** If property is occupied by a person other than the eligible applicant and his/her spouse and minor children, an exemption applies only to the portion of the property permanently occupied by the eligible applicant and his/her spouse and minor children as a permanent place of abode; **2.** It shall be the responsibility of every person who obtains an exemption under this section to notify the assessor of any change in ownership, residency, permanent place of abode or status of disability. A disabled veteran who has less than a permanent disability must submit an official disability percentage letter each year prior to January 15 showing a fifty percent or greater disability.

D. In this section: **1.** "Disabled veteran" means a disabled person: **a.** Separated from the military service of the United States under a condition that is not dishonorable, who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as fifty percent or more by the branch of service in which that person served or by the veterans' administration; or **b.** Who served in the Alaska territorial guard, is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska territorial guard, and whose disability has been rated as fifty percent or more; **2.** "Own and occupy" means: **a.** Possession of an interest in real property, which interest is recorded in the office of the district recorder, or if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the assessor; and **b.** Living on that property as one's primary residence; **3.** "Permanent place of abode" means a dwelling in which the person resides at least one hundred eighty-five days in the year prior to the exemption year and when absent, the dwelling is not leased or rented to another. This includes, but is not limited to, a mobile home or condominium and includes lots or outbuildings, or an appropriate portion thereof, which is necessary to convenient use of the dwelling unit; **4.** "Resident" means an applicant who has a fixed habitation in the state of Alaska for at least one hundred eighty-five days per calendar year, and, when absent, intends to return to the state of Alaska; **5.** "Senior citizen" means one who is sixty-five years of age or older before January 1 of the exemption year.