

**CITY OF CORDOVA, ALASKA
ORDINANCE 1069**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
CORDOVA, ALASKA, WAIVING FOR GOOD CAUSE THE FAILURE OF
EVELYN CHAPPELL TO MAKE TIMELY APPLICATION FOR A SENIOR
CITIZEN PROPERTY TAX EXEMPTION FOR THE 2009 TAX YEAR**

WHEREAS, AS 29.45.030(e) and Cordova Municipal Code 5.36.035(A) exempt from real property taxation the first \$150,000 of the assessed value of real property owned and occupied as the primary residence and permanent place of abode by a resident sixty-five years of age or older; and

WHEREAS, AS 29.45.030(f) requires the City, by ordinance, to establish procedures and deadlines for filing an application for this property tax exemption, and provides that the Council may waive the failure to make timely application for good cause shown; and

WHEREAS, Cordova Municipal Code 5.36.035(C) requires that an application for a senior citizen exemption from City real property tax must be filed no later than January 15 of each assessment year; and

WHEREAS, Cordova Municipal Code 5.36.035(C) also provides that the 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; and

WHEREAS, Evelyn Chappell has requested that the Council waive her failure to make timely application for a senior citizen property tax exemption for the 2009 tax year, and pursuant to AS 29.45.030(f) the Council finds that good cause has been shown to waive the failure of Evelyn Chappell to make timely application for a senior citizen property tax exemption for the 2009 tax year; and

WHEREAS, Evelyn Chappell already has paid real property taxes for the 2009 tax year on the property that would be the subject of the application for exemption, and AS 29.45.030(f) provides that if an application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the exempted property shall be refunded to the claimant.

BE IT ORDAINED by the City Council of the City of Cordova, Alaska, that:

Section 1: Pursuant to AS 29.45.030(f), the Council for good cause shown waives the failure of Evelyn Chappell to make timely application for a senior citizen property tax exemption for the 2009 tax year, and authorizes the assessor to accept such application as timely, notwithstanding anything in Cordova Municipal Code 5.36.035(C) to the contrary.

Section 2: Pursuant to AS 29.45.030(f), if the application for exemption referred to in Section 1 is approved, Evelyn Chappell shall be refunded the amount of tax that she already has paid for the exempted property for the 2009 tax year.

Section 3. This ordinance shall be effective thirty (30) days after its passage and publication. This ordinance shall be enacted in accordance with Section 2.13 of the Charter of the City of Cordova, Alaska and published in the Cordova Times, a newspaper of general circulation, within ten (10) days of its passage.

1st reading: April 21, 2010

2nd reading and public hearing: May 5, 2010

PASSED AND APPROVED THIS 5th DAY OF MAY, 2010




James Kallander, Mayor

ATTEST:


Susan Bourgeois, City Clerk