CITY OF CORDOVA, ALASKA
ORDINANCE 1079

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CORDOVA, ALASKA, WAIVING FOR GOOD CAUSE THE FAILURE OF GUY BEEDLE, SR. TO MAKE TIMELY APPLICATIONS FOR SENIOR CITIZEN PROPERTY TAX EXEMPTIONS FOR THE 2009 & 2010 TAX YEARS

WHEREAS, AS 29.45.030(e) and Cordova Municipal Code 5.36.035(A) exempt from real property taxation on 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, Guy Beedle, Sr. has requested that the Council waive his failure to make timely applications for senior citizen property tax exemptions for the 2009 and 2010 tax years, and pursuant to AS 29.45.030(f) the Council finds that good cause has been shown to waive the failure of Guy Beedle, Sr. to make timely application for senior citizen property tax exemptions for the 2009 and 2010 tax years; and

WHEREAS, Guy Beedle, Sr. did not pay his taxes in 2009 nor in 2010 and is therefore, delinquent to the City and has been put on the foreclosure list as delinquent in taxes due for the property that he should and could have been exempted from taxation for, and AS 29.45.030(f) provides that if an application for exemption is approved after taxes have been levied, that legally that delinquent amount can and should be written off.

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 Guy Beedle, Sr. to make timely application for senior citizen property tax exemptions for the 2009 and 2010 tax years, 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, Guy Beedle, Sr.'s account shall be remedied and his name shall be removed as a delinquent property tax payer on Cordova's 2009 and 2010 foreclosure list.

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: May 18, 2011
2nd reading and public hearing: June 1, 2011

PASSED AND APPROVED THIS 1st DAY OF JUNE, 2011

James Kallander, Mayor

ATTEST:

Susan Bourgeois, City Clerk