



CITY OF CORDOVA
APPLICATION/ANNUAL CERTIFICATION
NON-PROFIT PROPERTY TAX EXEMPTION
DUE BY JANUARY 15 OF THE EXEMPTION YEAR
\$300 Application Fee Due with Submission (5.06.010C)

Mail to: City of Cordova
 PO Box 1210
 Cordova, AK 99574
 907-424-6200

OR **Submit in person to:**
 City Hall, 601 First St.
 Cordova, AK 99574

OR **Email to:**
 cgilmour@cityofcordova.net
 www.cityofcordova.net

To qualify for the non-profit property tax exemption, real property must be used exclusively for non-profit religious, charitable, cemetery, hospital, or educational purposes. Properties must be owned and in use on January 1 of the applicable tax year.

A request for the non-profit property tax exemption must be made in writing, per this form, to the City prior to January 15 of the exemption year. The non-profit exemption must be sought annually. CMC 5.07.020(G).

The owner is required to provide the following:

Original Parcel ID Number: _____

Tax Year for Exemption: _____

Name of the Applicant: _____

1. The legal description and street address of the original parcel Attached
2. Evidence of the Applicant's non-profit status Attached
3. A detailed description of the Applicant's current use of the property Attached
4. Records showing any rental or other income derived from the property and the comparative cost to the Applicant for such rental or use, to include: documentation of utility payments and other maintenance and financing costs associated with the rented space. Attached
5. Application Fee of \$300 included. Attached
6. Other information. Other information may be required by the City Clerk or Assessor.

I am applying for (select one):

- | | | | | | |
|----------------------|--------------------------|------------|--------------------------|----------|--------------------------|
| Religious | <input type="checkbox"/> | Charitable | <input type="checkbox"/> | Cemetery | <input type="checkbox"/> |
| Educational Purposes | <input type="checkbox"/> | Hospital | <input type="checkbox"/> | | |

I CERTIFY: That the information I am supplying on and with this form is TRUE and CORRECT. I authorize the City of Cordova to obtain information necessary to verify my eligibility. If any person knowingly makes any false representations in any submission to the City related to an initial application for or review of a tax exemption or deferral under this Chapter or Chapter 5.07, that person shall be punishable by a fine as set forth in Chapter 1.28 of up to \$1,000/per fine, per day. Any misstatement of or error in fact may render an application null and void and may be cause for the revocation of any tax exemption or deferral adopted in reliance on such information.

Date: _____ Signature of Applicant: _____

*****FOR LOCAL ASSESSOR/CLERK USE ONLY***DO NOT WRITE BELOW THIS LINE*****

Application Fee Paid: check credit card

Approved _____ **Denied** _____ **Reviewed by:** _____

5.06.020 Applications – Initial review.

- A. Applications for exemptions and deferrals must be submitted by January 15 of the year in which they are sought, unless a different application deadline is specified in Chapter 5.07 of this code. The City will not consider the granting of any tax exemption or deferral under Chapter 5.07 until the applicant submits a full and complete application and provides such additional information as may be requested by the City Clerk, assessor, and City Council. The assessor may make an independent investigation of the application or property in making a determination under this section. The City Clerk shall notify the applicant, in writing, of the City Clerk's completeness determination on the application for exemption.
- B. The City Clerk may prepare a standard application form that upon completion will provide adequate and sufficient information to determine whether any tax exemption or deferral should be granted. The accuracy of the information provided in the application must be verified by oath of the applicant or an authorized officer of the applicant.
- C. If the applicant fails or refuses to provide information required or requested by the City within the time period established by the City, the exemption shall be denied.
- D. An applicant delinquent in the registration for, filing of a return, or payment of, any City property or sales tax, City special assessment, or City utility bill may not be granted an exemption and/or deferral under this section.
- E. Any person requesting a tax exemption or deferral pursuant to this Chapter and Chapter 5.07 shall pay to the City an initial application fee which must be submitted at the same time the application form is submitted. Application fees shall be set forth in the City's fee schedule.
- F. If any person knowingly makes any false representations in any submission to the City related to an initial application for or review of a tax exemption or deferral under this Chapter or Chapter 5.07, that person shall be punishable by a fine as set forth in Chapter 1.28. Any misstatement of or error in fact may render an application null and void and may be cause for the revocation of any tax exemption or deferral adopted in reliance on such information.
- G. Exemptions claimed under Section 5.07.010 are governed by the process and timeline mandated by the State as set forth in that section.

5.07.020 Non-Profit Exemption.

- A. Property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes is exempt from taxation under this Chapter.
- B. Property or a part of the property exempt under this section but from which rentals or income are derived is not exempt from taxation unless the income derived from the rentals does not exceed the actual cost to the owner of the use by the renter.
- C. An application for an exemption claimed under this section must include:
 - 1. Evidence of the applicant's nonprofit status;
 - 2. A detailed description of the applicant's planned or current use of the property;
 - 3. Records showing any rental or other income derived from the property and the comparative cost to the owner for such rental or use, to include: documentation of utility payments and other maintenance and financing costs associated with the rented space.
- D. A non-profit exemption claimed under this section may only be granted if the property for which the exemption is sought is in use for the purposes set forth in subsection (A) of this section as of January 1 of the year for which the exemption is claimed.
- E. The City Clerk and/or assessor shall require proof in the form they consider necessary of the right to, and amount of an exemption claimed under subsections (A) and (B) of this section.
- F. The City may require such proof under this subsection at any time to ensure ongoing compliance with the eligibility requirements of subsection (A) and (B). It shall be the responsibility of every person who obtains an exemption under this section to notify the City of any change in use, ownership, or rental income.
- G. Applicants for the non-profit exemption must apply annually.