



# CITY OF CORDOVA

## SENIOR CITIZEN / DISABLED VETERAN PROPERTY TAX EXEMPTION ONE-TIME APPLICATION - Good until property or person no longer qualifies **DUE BY JANUARY 15 OF THE EXEMPTION YEAR**

**Submit in person to:**  
City Hall, 601 First Street  
Cordova, AK 99574

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

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

Senior citizen applicants must be age 65 on or before December 31st of the preceding year. **Verification of age must accompany filing with an Alaska drivers license, Alaska state ID, passport, birth certificate, or military ID. Disabled veteran applicants must provide a current VA letter, dated within one year, stating at least a 50% service connected disability.** A widow/widower, age 60, of a previous program participant, may obtain an exemption by meeting the same requirements. An approved applicant receives an exemption on up to \$150,000 of valuation. **CORDOVA MUNICIPAL CODE 5.07.010**

Parcel ID Number:	Mailing Address:	Physical Address or Legal Description:
Name of Applicant:	Phone Number:	Name of Spouse:
Birth Date:	E-mail:	Birth Date:

### PROPERTY INFORMATION

I am applying for property tax exemption as a: [ ] Senior Citizen age 65+ [ ] Senior Widow/Widower age 60+  
[ ] Disabled Veteran [ ] Disable Vet Widow/Widower Age 60+

Dwelling type: [ ] Single Family [ ] Mobile Home [ ] Townhouse [ ] Duplex/Apt [ ] Other: \_\_\_\_\_

If ownership is shared with someone other than your spouse, list your percent of ownership \_\_\_\_\_% [ ] N/A

Is any portion of the property used for: Commercial purposes? [ ] Yes [ ] No

Rental purposes? [ ] Yes [ ] No

If Yes, what percent is used for commercial or rental purposes? \_\_\_\_\_%

### EXEMPTION QUALIFICATIONS

Is this your primary residence and permanent place of abode? [ ] Yes [ ] No

Is occupancy shared with someone other than your spouse and/or minor children? [ ] Yes [ ] No

If Yes, when did shared occupancy begin? Date \_\_\_\_\_ What percent of the home do they occupy? \_\_\_\_\_%

Did you receive last year's Alaska Permanent Fund Dividend? [ ] Yes [ ] No

Will you occupy the property for at least 185 days each year you receive this exemption? [ ] Yes [ ] No

Do you or your spouse own additional property in AK or another state? [ ] Yes [ ] No

Do you receive any exemptions on that property? [ ] Yes [ ] No

When traveling outside of Cordova, at what address do you primarily reside? \_\_\_\_\_

***ICERTIFY:*** That the information I am supplying on and with this form is TRUE and CORRECT. That prior to January 1 of the year for which this exemption is sought I was a resident of the State of Alaska for the entire year and subsequently will own and occupy this property for a minimum of 185 days during each calendar year thereafter and when absent, the dwelling is not rented or leased to another. 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\*\*\***

Approved \_\_\_\_\_

Denied \_\_\_\_\_

Reviewed by:

### **5.05.030 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.

### **5.07.010 Senior Citizen and Disabled Veteran 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 be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year.

**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 they consider 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.

**D.** If property is occupied by a person other than the eligible applicant and their 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.

**E.** 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.

### **5.07.08 Definitions.**

**A.** “Disabled veteran” means a disabled person: (1) 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 (2) 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;

**B.** “Own and occupy” means: (1) 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 (2) Living on that property as one’s primary residence;

**C.** “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;

**D.** “Property used for economic development” as used in this section, means that part of real or personal property, as determined by the assessor, that is being developed or redeveloped in a manner intended to result in an outcome that causes an increase in, or avoids a decrease of, economic activity, gross domestic product, or the city tax base.

**E.** “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;

**F.** “Senior citizen” means one who is sixty-five years of age or older before January 1 of the exemption year.