

CITY OF CORDOVA TEMPORARY LANDSCAPE EXEMPTION ONE-TIME APPLICATION – ONE-TIME THREE-YEAR EXEMPTION **DUE BY MARCH 1 OF THE YEAR FOLLOWING PROJECT COMPLETION**

Mail to: City of Cordova PO Box 1210 Cordova, AK 99574 907-424-6200 Submit in person to: City Hall, 601 First Street Cordova, AK 99574 OR

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

Cordova Municipal Code 5.07.050 Temporary Landscape Exemption provides:

A. There is an exemption from taxation for the increase of assessed value that is directly attributable to landscaping, or new exterior maintenance or repair of an existing structure, and if the landscaping, exterior maintenance, or repair, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. An exemption may not be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use in the structure or for landscaping as a consequence of construction activities. An exemption under this subsection continues for three years commencing with the year in which the exemption is approved by the assessor.

OR

B. An application for exemption under this subsection shall be filed with the assessor no later than March 1 of the year immediately following the year in which the landscaping, or exterior maintenance or repair of an existing structure, that is the subject of the application in whole or in part, may be appealed to the Board of Equalization, as provided in Section 5.06.090 of this Chapter.

C. An exemption granted under this subsection expires at the end of three years and cannot be renewed. The granting of an exemption under this subsection does not affect changes in the assessed value of property that are attributable to causes other than the landscaping or exterior maintenance or repair of an existing structure that is the basis for the exemption. A reappraisal will be required prior to granting of a subsequent exemption.

A request for the temporary landscape property tax exemption must be made in writing, per this form, to the City prior to March 1 of the year immediately following the year in which the work is done.

The owner is required to provide the following:

1.	Original Parcel ID Number:
2.	Year in which work for which exemption is sought was completed:
3.	Initial Tax Year for Exemption:
4.	Name of the Applicant:

- 5. The legal description and street address of the original parcel \Box Attached
- 6. A copy of all project documents showing the improvements made and qualifying for exemption per CMC 5.07.050.
- 7. Other information. Other information may be required by the City Clerk or Assessor.

<u>I CERTIFY</u>: That the information I am supplying on and with this form is TRUE and CORRECT. The principal purpose of the improvements to the above noted property was not to increase the amount of space for occupancy or nonresidential use in the structure or for landscaping as a consequence of construction activities. 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 ONLYDO NOT WRITE BELOW THIS LINE***

Approved

Denied

Reviewed by: