

Submitted by: DICK TRAINI, ASSEMBLY CHAIR
Prepared by: Dept. of Law and
Assembly Counsel
For reading: January 18, 2011

CLERK'S OFFICE

APPROVED

ANCHORAGE, ALASKA

Date: 2-1-11

AO No. 2011-16

1 **AN ORDINANCE AMENDING ANCHORAGE MUNICIPAL CODE SECTION**
2 **12.15.015; AND SUBMITTING TO THE QUALIFIED VOTERS OF THE**
3 **MUNICIPALITY OF ANCHORAGE AT THE REGULAR MUNICIPAL ELECTION ON**
4 **APRIL 5, 2011, A BALLOT PROPOSITION AUTHORIZING THE MUNICIPALITY OF**
5 **ANCHORAGE TO GRANT A DISABLED VETERAN REAL PROPERTY TAX**
6 **EXEMPTION TO AN ELIGIBLE WIDOW OR WIDOWER UNDER AGE 60,**
7 **RETROACTIVE TO JANUARY 1, 2011.**

8
9
10 **WHEREAS**, AS 29.45.030(e) mandates a municipal real property tax exemption on
11 the first \$150,000 of assessed value for the widow or widower aged 60 and over of a
12 person qualified for the disabled veteran tax exemption; and

13
14 **WHEREAS**, 2010 amendments to AS 29.45.030(e) provide that a municipality may
15 by ordinance approved by the voters extend the disabled veteran exemption to their
16 widows and widowers under the age of 60; and

17
18 **WHEREAS**, Assembly approval of this ordinance places the ordinance amendment
19 language on the April 5, 2011 ballot for voter approval, and if approved by the voters,
20 shall amend by Assembly action, Anchorage Municipal Code section 12.15.015, Real
21 Property Tax Exemptions, to delete the minimum age requirement of 60 years and
22 thereby extend the disabled veteran exemption to their qualified widows and
23 widowers under 60 years of age; now, therefore,

24
25 **THE ANCHORAGE ASSEMBLY ORDAINS:**

26
27 **Section 1.** Pursuant to Alaska Statute 29.45.030(e), a ballot proposition in
28 substantially the following form and substance shall be submitted to the qualified
29 voters of the Municipality of Anchorage at the next regular Municipal election to be
30 held on April 5, 2011:

31
32 **PROPOSITION NO. _____**

33
34 **MAY THE MUNICIPALITY BY ORDINANCE GRANT A DISABLED**
35 **VETERAN REAL PROPERTY TAX EXEMPTION TO AN ELIGIBLE**
36 **WIDOW OR WIDOWER UNDER AGE 60?**

37
38
39 **YES []**

NO []

40
41

1 **Section 2.** If the ballot proposition in Section 1 is approved by the voters at the
2 regular election on April 5, 2011, Anchorage Municipal Code section 12.15.015 D.,
3 *Disabled veteran exemption*, regarding a disabled veteran exemption for a widow or
4 widower, shall be amended to read as follows (*language indicating no amendment is*
5 *included for context only and other subsections not affected are not set out*):
6

7 **12.15.015 Real property exemptions.**

8 *** **

9
10
11 **D. State exemptions.**

12 *** **

13
14
15 2. *Disabled veteran exemption.* The first \$150,000.00 of assessed
16 value of real property is exempt from taxation if it has been
17 owned and occupied as a primary residence and permanent
18 place of abode of an eligible applicant prior to January 1 of the
19 exemption year. To qualify for exemption

20
21 a. Upon initial application the applicant must have been a
22 resident of the State of Alaska for the entire year prior to
23 the exemption year; and

24
25 b. In each subsequent year the property must be owned
26 and occupied as the primary residence and permanent
27 place of abode for at least 185 days prior to January 1 of
28 the exemption year; and

29 *** **

30
31
32 d. A widow or widower of a person qualified for a disabled
33 veteran tax exemption in a previous assessment year
34 shall be deemed eligible to apply if the widow or widower
35 is a resident who timely meets the residency, ownership
36 and occupancy requirements applicable to the exemption
37 for a disabled veteran [HAS REACHED THE AGE OF 60] prior
38 to January 1 of the year for which the exemption applies.
39

40 *** **

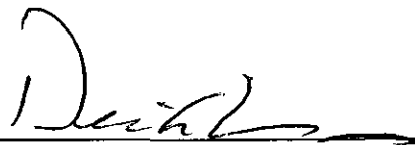
41 (AO No. 86-211(S-1); AO No. 88-158; AO No. 92-56; AO No. 94-228(S-2), §
42 1, 2-7-95; AO No. 95-199, § 1, 1-1-96; AO No. 97-146, § 1, 1-1-98; AO No.
43 2003-149, § 1, 11-4-03; AO No. 2008-18, § 1, 2-12-08; AO No. 2009-133(S-1),
44 § 2, 1-12-10).

45
46 **State law references:** AS 29.45.050(b)(A). AS 29.45.030(e).
47

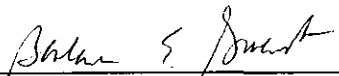
1 **Section 3.** Section 1 of this ordinance, to submit the ballot proposition to qualified
2 voters of the Municipality of Anchorage at the regular election on April 5, 2011, shall
3 become effective immediately upon passage and approval by two-thirds vote of the
4 Assembly.
5

6 **Section 4.** The ballot proposition and Section 2 of this ordinance shall become
7 effective for tax year 2011, retroactive to January 1, 2011, upon certification of voter
8 approval in the regular election of April 5, 2011.
9

10
11 PASSED AND APPROVED by the Anchorage Assembly this 1st day of
12 February, 2011.

13
14
15
16 
17 _____
18 Chair of the Assembly

18 ATTEST:

19
20
21 
22 _____
23 Municipal Clerk

MUNICIPALITY OF ANCHORAGE
Summary of Economic Effects -- General Government

AO Number: 2011-16

Title: An ordinance amending Anchorage Municipal Code section 12.15.015; and submitting to the qualified votes of the Municipality of Anchorage at the

Sponsor:

Preparing Agency:

Others Impacted:

CHANGES IN EXPENDITURES AND REVENUES:

(In Thousands of Dollars)

	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
Operating Expenditures					
1000 Personal Services					
2000 Non-Labor					
3900 Contributions					
4000 Debt Service					
TOTAL DIRECT COSTS:	\$ -	\$ -	\$ -	\$ -	\$ -
Add: 6000 Charges from Others					
Less: 7000 Charges to Others					
FUNCTION COST:	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUES:

CAPITAL:

POSITIONS: FT/PT and Temp

PUBLIC SECTOR ECONOMIC EFFECTS:

PRIVATE SECTOR ECONOMIC EFFECTS:

The impact of tax exemptions is to shift taxes between tax payers.

The estimated amount of taxes that will be "shifted" as a result of this ordinance is between \$14,000 to \$75,000 annually.