



## Legislation Text

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**File #:** 20-0056, **Version:** 1

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**ITEM TITLE:**

Approval of 2020 Community Purpose Property Tax Exemption Program Applications

**SUBMITTED BY:** Allie Ferko, CMC, Deputy City Clerk

**FISCAL NOTES:**

Expenditure Required: N/A

Unencumbered Balance: N/A

Funding Source: N/A

**RECOMMENDATION:**

Approval of 2020 Community Purpose Property Tax Exemption Program Applications

**SUMMARY STATEMENT:**

The property of an organization not organized for business or profit-making purposes and used *exclusively* for community purposes may be exempt from taxation under Valdez Municipal Code (Chapter 3.12.050). The property must also be open to the public and not require membership or a fee to access.

Note: That portion of the property regularly used for commercial purposes other than the organization's exempt purpose shall be subject to taxation by the City.

In order to qualify for the exemption, the applicant must file with the City Clerk's Office a written application no later than January 15<sup>th</sup> of the assessment year for which the exemption is sought. Applicants must use a standard form provided by the City.

Community purpose property tax exemptions must be approved by the City Council annually. An exemption granted shall only be for the assessment year for which the exemption is sought.

The City Clerk's Office received qualified 2020 community purpose applications from:

- **Advocates for Victims of Violence** (One property @ 100%)
- **American Legion** (One property @ 100%)
- **Connecting Ties - Second Time Around** (One property @ 100%)
- **Frontier Community Services** (Two properties @ 100%)

- **KCHU** (Two properties - One @ 100%; One @ 50%)
- **Valdez Fisheries Development Association** (Thirteen properties @ 100%)

A spread sheet is attached listing the applicant name, parcel identifiers, parcel value (land & improvements), the anticipated value of the tax exemption to be granted upon approval, and any applicable notes. Tax exemption applications are also provided for easy reference.

All qualified applicants seeking the 2020 Community Purpose Property Tax Exemption were granted the exemption in 2019.