



## Legislation Text

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**File #:** 19-0054, **Version:** 1

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**ITEM TITLE:**

Approval of 2019 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:**

Approve 2019 Community Purpose Tax Exemption Program applications

**SUMMARY STATEMENT:**

The property of an organization not organized for business or profit-making purposes and used exclusively for community purpose 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 for the exemption 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 2019 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 at 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 2019 Community Purpose Property Tax Exemption were granted the exemption in 2018, with the exception of two VFDA properties notated in the attached spreadsheet.

Note: The City Clerk's Office received one additional application from the Valdez Airmen Association for the property housing their aircraft hanger. As the association requires membership to access their facility and does not allow access to the general public, the property does not meet the eligibility requirements for the Community Purpose Tax Exemption Program. Eligibility was discussed with the named representative from the Valdez Airmen Association, who agreed to withdraw their application.