



## Legislation Text

---

File #: 23-0220, Version: 1

---

### **ITEM TITLE:**

Acceptance of Late File Application for 2023 Disabled Veteran Property Tax Exemption - Jeremy Hurt

**SUBMITTED BY:** Elise Sorum-Birk, Deputy City Clerk

### **FISCAL NOTES:**

Expenditure Required: n/a

Unencumbered Balance: n/a

Funding Source: n/a

### **RECOMMENDATION:**

n/a

### **SUMMARY STATEMENT:**

Under Alaska Statute (AS 29.45.030) and Valdez Municipal Code (VMC 3.12.030), real property owned and occupied as the primary residence by a disabled veteran is exempt from taxation on the first one hundred and fifty thousand dollars of the assessed value of the real property.

The property owner is required by statute and code to file annually for the exemption on a standard form provided by the state of Alaska. The annual application must be filed no later than January 15<sup>th</sup> of the assessment year for which the exemption is sought.

Applications are filed with the City Clerk's Office for processing and acceptance. If the annual application is filed before the deadline and the applicant meets the exemption program requirements, the City Clerk's Office processes the applicant's paperwork and the exemption is then automatically applied to the appropriate property tax account.

**Under Valdez Municipal Code (VMC 3.12.030(3)(a)), only the City Council holds the authority to waive the annual January 15<sup>th</sup> application deadline for the exemption program. The City Council, for demonstrated good cause, may waive the applicant's failure to make timely application for the current year and authorize the City Clerk's Office to accept the application as if timely filed.**

Please find the following documents attached from Mr. Hurt:

- 2023 Property Tax Exemption Application
- Written Explanation of Late Application

- Supporting Documentation of Disability

**Mr. Hurt's application was received by the City Clerk's office on April 4, 2023 but otherwise meets all the requirements for the Disabled Veteran Property Tax Exemption.**