

Proposed by:	Assembly
Attorney Review:	01/04/2010
First Reading:	01/07/2010
Second Reading:	01/27/2010
Vote: 4 Aye	0 Nay 2 Absent

## MUNICIPALITY OF SKAGWAY, ALASKA

### ORDINANCE NO. 10-01

**AN ORDINANCE OF THE MUNICIPALITY OF SKAGWAY, ALASKA DIRECTING THE BOROUGH CLERK TO SCHEDULE A SPECIAL ELECTION ON APRIL 6, 2010 TO PLACE A QUESTION BEFORE THE VOTERS REGARDING THE SENIOR CITIZEN EXEMPTION AMOUNT FOR PROPERTY TAX AND AMENDING MUNICIPAL CODE SECTION 4.10.030(A) EXEMPTION FOR SENIOR CITIZEN PROPERTY TAX.**

**WHEREAS**, AS 29.45.050(i) allows a municipality by ordinance, approved by the voters, to exempt from taxation the assessed value that exceeds \$150,000 of real property owned and occupied as a permanent place of abode by a resident who is

1. 65 years of age or older;
2. a disabled veteran, including a person who was disabled in the line of duty while serving in the Alaska Territorial Guard;
3. or at least 60 years old and a widow or widower of a person who qualified for an exemption under (1) or (2) above; and

**WHEREAS**, The Borough Assembly wishes to place a question before the voters to increase the senior citizen property tax exemption level to \$250,000.00 for primary residences within the Municipality of Skagway Borough; and

**WHEREAS**, SMC 2.12.010(C) allows the Assembly to call a special election at any time, subject to at least sixty (60) days notification for preclearance to the Department of Justice, and to the requirements of notice and the applicable Alaska laws and municipal ordinances governing the subject of question(s) submitted at the election;

**NOW THEREFORE BE IT ORDAINED BY THE ASSEMBLY OF THE MUNICIPALITY OF SKAGWAY, ALASKA AS FOLLOWS:**

**SECTION 1. Classification.** This ordinance has both code and non-code sections and shall become a part of the Skagway Municipal Code.

**SECTION 2. Purpose.** To place a question before the voters to allow an increase of the senior citizen property tax exemption level from \$150,000 to \$250,000 for primary residences within the Municipality of Skagway Borough.

**SECTION 3. Proposition.** The Borough Assembly directs the Borough Clerk to place the following question before the voters at a special election scheduled on April 6, 2010 as Proposition #1:

**“Shall the Municipality of Skagway increase the senior citizen property tax exemption level from \$150,000.00 to \$250,000.00 for primary residences within the Municipality of Skagway Borough while still retaining the requirements of AS 29.45?**

Yes  No”

MUNICIPALITY OF SKAGWAY, ALASKA  
ORDINANCE NO. 10-01  
PAGE 2 OF 2

**SECTION 4. Amendment.** SMC 4.10.030(A) Exemption for Senior Citizen Property Tax is hereby amended (~~strike through~~) indicates text to be deleted from and (**bold**) indicates text added to the current code as follows:

**4.10.030 Exemption for certain improvements to real property.**

The Municipality will furnish the necessary forms and information necessary to claim exemptions under this section. Applications for the exemptions listed shall be accepted through January 15 of the assessment year.

- A. Exemption for Senior Citizen Property Tax. The senior citizen property tax exemption limit for primary residences ~~shall be \$250,000.00~~ owned by Barbara Kalen on Lot 9, Block 34, within Skagway Service Area I shall be **\$250,000.00**. This exemption will continue only as long as this individual maintains this property as her primary residence. The senior citizen property tax exemption limit for primary residences within Service Areas II, III, IV and V shall be ~~\$150,000.00~~.

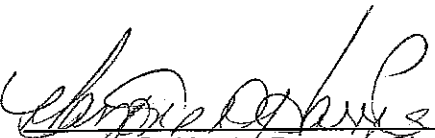
**Section 5. Severability.** If any provision of this ordinance or any application of the ordinance to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected.

**Section 6. Effective Date.** Section 3, Proposition shall become effective immediately upon adoption by the Skagway Borough Assembly; Section 4, Amendment shall become effective for the 2011 Calendar Year upon ratification by the voters of the Municipality of Skagway at a Special Election held April 6, 2010.

**PASSED AND APPROVED** by a duly constituted quorum of the Borough Assembly of the Municipality of Skagway this 27<sup>th</sup> day of January, 2010.

  
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Thomas D. Cochran, Mayor

ATTEST:

  
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Marjorie D. Harris, Borough Clerk  
(SEAL)

