

Failed 9.25.17

CITY OF HOMER  
HOMER, ALASKA

Stroozas

ORDINANCE 17-33(S)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA,  
AMENDING HOMER CITY CODE TITLE 9, TAXATION, BY ADDING A NEW  
SECTION 9.04.049 TO EXEMPT DISABLED VETERANS AND SURVIVING  
SPOUSES FROM REAL PROPERTY TAXES.

WHEREAS, Veterans with disabilities sustained or exacerbated in the line of duty have made a great sacrifice on behalf of our country; and

WHEREAS, The first \$150,000 of assessed value is mandatorily exempt for disabled veterans according to Alaska State Statute; and

WHEREAS, Many municipalities, including the Kenai Peninsula Borough, exempt additional value of the property of disabled veterans; and

WHEREAS, In 2017 10 disabled veterans had primary residences with an assessed value over the mandatory \$150,000 representing approximately \$7,200 in revenue to the City; and

WHEREAS, As a small gesture of appreciation for the service and sacrifice of veterans, the City of Homer should exempt disabled veterans and their surviving spouses from property taxes; and

NOW THEREFORE, The City of Homer Ordains:

Section 1: New Section 9.04.049, Real property tax – Exemption for disabled veterans and surviving spouses added:

**a. A single parcel of real property owned and occupied as the primary residence and permanent place of abode by a disabled veteran, or a resident at least sixty years old who is the widow or widower of such person; is exempt from real property taxation. The limitation to a single parcel shall apply unless the applicant has applied for and received a determination that any additional parcel proposed for exemption qualifies as a subsidiary parcel eligible for inclusion as part of the primary residence and permanent place of abode under state law.**

**b. Only one exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties shall decide among themselves who is to receive the benefit of the exemption.**

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**c. The exemption applies to residents of the City of Homer as of January 1 of the current tax year.**

**d. Except as otherwise provided in this section, qualifications for eligibility for this exemption and application for it shall be the same as required for the disabled veteran's exemption provided by the Kenai Peninsula Borough under Section 5.12.105 of the Kenai Peninsula Borough Code of Ordinance as it now exists or as it may be amended or renumbered in the future.**

Section 2: The exemption provided for in this ordinance shall be effective for the tax year beginning January 1, 2018.

Section 3: This ordinance is of a permanent and general character and shall be included in the City Code.

ENACTED BY THE CITY COUNCIL OF THE CITY OF HOMER THIS \_\_\_ DAY OF \_\_\_\_\_, 2017.

CITY OF HOMER  
  
\_\_\_\_\_  
BRYAN ZAK, MAYOR

ATTEST:  
  
\_\_\_\_\_  
MELISSA JACOBSEN, MMC, CITY CLERK

YES:  
NO:  
ABSTAIN:  
ABSENT:

First Reading:  
Public Hearing:  
Second Reading:  
Effective Date:

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83 Reviewed and approved as to form:

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Mary K. Koester, City Manager

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89 Date: \_\_\_\_\_

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Holly Wells, City Attorney  
Date: \_\_\_\_\_