

CODE ORDINANCE

Sponsored By: Borough Manager
Introduced: 12/01/20
Public Hearing: 12/01/20
Adopted: 12/01/20

**MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 20-106**

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY AMENDING MSB 3.15.030 REQUIRED EXEMPTIONS. TO CHANGE THE REQUIREMENT OF QUALIFIED DISABLED VETERANS TO FILE A DISABILITY STATUS REPORT ANNUALLY.

BE IT ENACTED:

Section 1. Classification. WHEREAS the reasoning and rationale for the enactment of this ordinance is found in the accompanying Informational Memorandum No. 20-226.

BE IT ENACTED:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the Borough Code.

Section 2. Amendment of section. MSB 3.15.030(C) is hereby amended as follows:

(C) An application for exemption shall be filed no later than April 30th of the assessment year for which the exemption is requested. The assessor may accept an exemption application after April 30th of the assessment year for which the exemption is requested only upon a showing of good cause. The Borough Assembly, for good cause shown, may waive a senior citizen applicant's failure to make timely application for exemption and

authorize the assessor to accept the application as if timely filed. However, good cause shall not be construed to allow the assessor to accept an application beyond two years from the original April 30th deadline for a given year. The assessor shall accept disabled veteran applications for previous tax years only where the disabled veteran has made timely application for each year that the exemption is sought and has received a qualifying retroactive disability evaluation from the Veteran's Administration or applicable branch of service. The borough assembly, for good cause shown, may waive a disabled veteran applicant's failure to make timely application for exemption for prior tax years and authorize the assessor to accept the application as if timely filed. However, good cause shall not be construed to allow the assessor to accept an application beyond two years from the original April 30th deadline for a given year. Senior citizen applicants qualifying for exempt status under this provision, and qualifying disabled veterans, [WHO ARE PERMANENTLY DISABLED,] shall not be required to reapply annually, but shall remain in exempt status until such time as changes in the ownership, occupancy, property use, status of disability

or other factor affecting the exemption causes the property to either spatially qualify or no longer qualify for exempt status. [DISABLED VETERANS, WHO HAVE NOT RECEIVED A PERMANENT DISABILITY RATING, WILL BE REQUIRED TO FILE ANNUALLY.] Property owners shall notify the borough when the requirements for exemption are no longer met. If the assessor determines that a property is not eligible for exemption, all taxes, penalty and interest due on the property from the tax lien date following the date the property should have been subject to taxation are immediately due and owing. The borough assessor may require proof under this section at any time.

Section 3. Effective date. This ordinance shall take effect upon adoption.

ADOPTED by the Matanuska-Susitna Borough Assembly this 1 day
of December, 2020.


VERN HALTER, Borough Mayor

ATTEST:


LONNIE R. McKECHNIE, CMC, Borough Clerk

(SEAL)



PASSED UNANIMOUSLY: Hale, Nowers, McKee, Yundt, Tew, Sumner, and
Boeve