

1st Reading: November 24, 2014
2nd Reading: December 8, 2014

Presented By:
City Manager

Action Taken:
Yes ___
No ___
Abstain ___

CITY OF NOME, ALASKA

ORDINANCE NO. 14-11-02

AN ORDINANCE AMENDING CHAPTER 17.20 OF THE NOME CODE OF ORDINANCES
TO REPEAL PROPERTY TAX EXEMPTIONS FOR AIRCRAFT

Section 1. Amendment of Section 17.20.020. Section 17.20.020 of the Nome Code of Ordinances is hereby amended to read as follows [deleted text is overstruck]:

17.20.020 Exemptions.

(a) The following property is exempt from general taxation:

- (1) All property required to be exempted by state and federal law, including, but not limited to, property identified in AS [29.45.030](#);
- (2) Household furniture and personal effects of members of a household;
- (3) Improvements to real property if an increase in assessed value is directly attributable to new maintenance, repair, or renovation of an existing structure and if the maintenance, repair, or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. No exemption may be allowed under this subsection for the construction of any improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy for nonresidential use within the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection shall continue for four years from the date the improvement is completed or from the date of approval for the exemption by the assessor, whichever is later, provided however, that the same exemption shall extend to one hundred percent of the initial increased assessed value of the improvement during the first year, only seventy-five percent of the initial increased assessed value of the improvement during the second year, only fifty percent of the initial increased assessed value of the improvement during the third year, and only twenty-five percent of the initial increased assessed value of the improvement during the fourth year;
- (4) Real property actually and exclusively used for a public park, provided that this use has been approved and accepted by the city council;
- ~~(5) All aircraft;~~
- (65) The residence of a celebrant of the formularies of public worship of a recognized religious organization that does not ordain bishops, pastors, priests, rabbis or ministers as a part of its liturgy, provided that such residence is owned by the religious organization and used exclusively for nonprofit religious purposes;
- (76) On the first one hundred fifty thousand dollars of assessed value, real property owned by a disabled veteran (as defined below) and as otherwise provided by AS [29.40.030\(e\)](#);
- (87) On the first one hundred fifty thousand dollars of assessed value, real property owned and occupied as a permanent place of abode and primary residence by a resident sixty-five years of

age or older or a resident at least sixty years of age or older who is a widow or widower of a resident sixty-five years of age or older who qualified for an exemption and as otherwise provided by AS [29.45.030](#)(e); and
(98) Business inventories held for resale in the normal course of business of a seller as defined by NCO Section [17.10.180](#) and who is issued a city sales tax certificate.

(b) To be eligible for an exemption under subsection (a)(76) or (87) of this section (only one exemption may be granted for each parcel of real property regardless of ownership), an individual must meet at least one of the following requirements: (i) the individual shall be eligible for a permanent fund dividend under AS [43.23.005](#) for that same year for which the exemption is sought or for the immediately preceding year; or (ii) if the individual has not applied or does not apply for one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified had the individual applied. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under subsections (a)(76) and (87) of this section, and shall require a disabled veteran claiming an exemption under this section to provide evidence of the disability rating.

(c) For purposes of subsection (a)(76), a “disabled veteran” is a disabled person who is a resident of the state and (i) separated from the military service of the United States under a condition that is not dishonorable, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as fifty percent or more by the United States Department of Veterans Affairs; or (ii) served in the Alaska territorial guard and whose disability was incurred or aggravated in the line of duty while serving in the Alaska territorial guard, and whose disability has been rated as fifty percent or more.

(d) Except with respect to public entities and agencies exempted under subsection (a) of this section, an exemption may not be granted under this section except upon written application for the exemption. The assessor may require proof under this section at any time.

Section 2. Effective Date. This ordinance is effective on January 1, 2015.

APPROVED and SIGNED this 8th day of December, 2014.

DENISE MICHELS, Mayor

ATTEST:

TOM MORAN, City Clerk