

CITY OF VALDEZ, ALASKA

ORDINANCE NO. 24-14

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, AMENDING TITLE 3, CHAPTER 3.12.040 OF THE VALDEZ MUNICIPAL CODE ESTABLISHING A TAX EXEMPTION FOR CERTIFIED VOLUNTEER FIREFIGHTERS AND EMS PROVIDERS

WHEREAS, the city council supports incentives to recruit and retain volunteer firefighters and EMS providers; and

WHEREAS, Alaska Statute 29.45.050 allows a municipality by ordinance to exempt from taxation an amount not to exceed \$10,000 of the assessed value of real property owned and occupied by certified volunteer firefighters and EMS providers.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA that the following amendment is made to Title 3, Chapter 3.12.040, of the Valdez Municipal Code:

Section 1. Chapter 3.12.040 is hereby amended to read as follows:

3.12.040 Additional exemptions.

A. Seventy-six thousand one hundred fifty-five dollars of the assessed value or the maximum allowed under state law, whichever is greater, of a principal residence owned and occupied by the taxpayer is exempt from taxation. The city council may by ordinance annually adjust the exemption set forth herein by the amount calculated by the State Assessor to reflect the increase, if any, in the annual average cost of living, using the U.S. Department of Labor CPI-U for Anchorage. (Ord. 24-03 § 1; Ord. 22-12 § 1; Ord. 23-01 § 1)

B. The amount of \$10,000.00 of the assessed value of real property owned and occupied as a permanent place of abode by a resident who provides volunteer firefighting services or volunteer emergency medical services in the city is exempt from taxation under this chapter.

To qualify for this exemption, on January 1 of the assessment year a person must be certified as:

1. A current and active volunteer of a State of Alaska recognized first responder service, registered fire department or a certified ambulance service located within the city; and
2. If providing volunteer firefighting services, be certified as a firefighter by the Alaska Department of Public Safety; or
3. If providing volunteer emergency medical services, be certified under AS 18.08.082.

The fire chief shall be responsible for certifying that the volunteer has met the criteria established for this exemption and will submit the names to the city clerk annually on or before January 15.

If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

No exemption under this section may be granted except upon written application on a form prescribed by the city clerk. The application must be filed with the city clerk no later than January 15 of the tax year for which the exemption is sought.

Section 2. This ordinance becomes effective immediately upon adoption by the City Council.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, this _____ day of _____, 2024.

CITY OF VALDEZ, ALASKA

Dennis Fleming, Mayor

ATTEST:

Sheri L. Pierce, MMC, City Clerk

APPROVED AS TO FORM:

Jake Stasser, City Attorney
Brena, Bell, & Walker, P.C.

First Reading:
Second Reading:
Adoption:
Ayes:
Noes:
Absent:
Abstain: