



# CITY AND BOROUGH OF SITKA

A COAST GUARD CITY

## MEMORANDUM

**To:** Mayor Eisenbeisz and Assembly Members

**Thru:** John Leach, Municipal Administrator *AA* (Acting)

**From:** Larry Reeder, Assessing Director

**Date:** April 05, 2023

**Subject:** Late File Application for the Senior Citizen Real Property Tax Exemption

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### **Background**

On March 27, 2023, the Assessor's Office received an application for the 2023 Senior Citizen Exemption from Ronald Dick. The applicant was informed that the Assessor had no authority to grant exemptions received after the filing deadline and that a late filing could be waived by the Assembly for good cause.

All Senior Citizen Exemption applications received after the last day of February deadline must be taken before the CBS Assembly.

### **Analysis**

Sitka General Code 4.12.025 Exemptions (G) states:

*G. Exemption applications shall be filed by no later than the last day of February of each year.*

*1. The assembly for good cause shown may waive the claimant's failure to make timely application and authorize the assessor to accept the application as if timely filed. "Good cause" shall mean:*

*a. Extraordinary circumstances beyond the control of the claimant, including but not limited to a medical condition or disability, impaired mental capacity, illiteracy, family emergency, death in the family, or other similar serious condition*

*or event, that substantially impaired the claimant's ability to file a timely application.*

*b. Extraordinary circumstances for a finding of good cause do not include late filing due to the claimant's inadvertence, oversight, or lack of knowledge regarding the filing requirements or deadline, financial hardship or failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail.*

*If a failure to timely file has been waived and the application approved, the amount of the tax that the claimant has already paid for the property exempted shall be refunded to the claimant.*

*2. The city and borough shall not accept a late application for an exemption under subsection A or B of this section that is filed more than ninety days after the date the application was due for the assessment year for which the exemption is sought, regardless of good cause.*

**Assessor comments:**

Applicant meets the qualifications to be able to receive the Senior Citizen Exemption.

The applicant has submitted documentation explaining what he believes to be good cause.

The last day of February Exemption Deadline was publicized in a newspaper article, paid newspaper advertisements, on the CBS website, and presented at an Assembly meeting.

The applicant has submitted a letter with attachments for your consideration as to whether "good cause" exists to waive his failure to timely file his application and authorize my acceptance of the late filed application for the tax year starting January 1, 2023. The applicant's letter and attachments have been sent to the Assembly separately due to HIPAA and other privacy considerations. The applicant may provide further testimony and/or evidence at the hearing. I await your decision.

# Senior Citizen Property Tax Exemption

2023

DUE ON OR BEFORE FEBRUARY 28<sup>TH</sup> OF THE EXEMPTION YEAR  
 APPLICANTS MUST BE AGE 65 ON OR BEFORE DECEMBER 31<sup>ST</sup> OF THE PRECEDING YEAR  
**VERIFICATION OF AGE MUST ACCOMPANY FILING (PASSPORT or DRIVERS LICENSE) IF PROPERTY IS RECORDED INTO A TRUST PLEASE INCLUDE A COPY WITH YOUR APPLICATION**

Return completed form and requested information to:  
 City & Borough of Sitka Assessor · 100 Lincoln St · Sitka, AK 99835  
 907-747-1822

RECEIVED MAR 27 2023

Name: Ronald E. Dick Assessor's Parcel Number: 1-4450-000  
 Mailing Address: 213 Gavan St Physical Address: 213 Gavan St  
 City: Sitka AK, Zip 99835 Legal Description: lot 1, Moore Memorial Addition

Home Phone: <u>NA</u>	Applicants date of birth: [REDACTED]	Spouses name: <u>Patricia Lee Dick</u>
Cell Phone: [REDACTED]	Applicants S.S.# [REDACTED]	Spouses date of birth: [REDACTED]
I am applying as a: <input checked="" type="checkbox"/> Senior age 65+ and spouse <input type="checkbox"/> Individual age 65 or older <input type="checkbox"/> Surviving spouse age 60 or older		
Dwelling type: <input checked="" type="checkbox"/> Single Family <input type="checkbox"/> Condominium <input type="checkbox"/> Mobile Home <input type="checkbox"/> Multi-Family <input type="checkbox"/> Other		
What percent of ownership do you alone (or jointly with your spouse) have in this property? <u>100</u> %		
Is any portion of this property used for Commercial Purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No     Rental Purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Is occupancy shared with someone other than your spouse and/or minor children? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, when did shared occupancy begin? Date _____ What percent of the home do they occupy? _____ % <i>If live in care is medically necessary, attach a letter from the doctor.</i>		
Do you or your spouse own property in another state? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No     Do you receive any exemptions on that property? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
When traveling outside the state of Alaska, at what address do you primarily reside? <u>213 Gavan St Sitka, AK 99835</u>		
Did you or will you receive a 2023 Alaska Permanent Fund Dividend? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Will you qualify for a 2024 AK Permanent Fund Dividend? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No     Will you or have you applied? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
If you answered "No" to any of the PFD questions, you must also complete the CBS Supplemental Form #1 (available at the Assessing Department or online) at - <a href="http://www.cityofsitka.com/government/departments/assessing">www.cityofsitka.com/government/departments/assessing</a>		

**I CERTIFY:** This property is my primary residence and permanent place of abode. I will occupy it for a minimum of 185 days prior to each year in which I receive the exemption. The property is not used for non residential, temporary or vacation purposes, and is my true and fixed permanent residence. I hereby certify that the information I am supplying on and with this form is true and correct to the best of my knowledge. I authorize the City & Borough of Sitka to obtain access to records pertaining to me in possession of the State of Alaska as needed to verify my residency, age, and permanent fund dividend status. Falsely applying for an exemption or failing to notify the Borough Assessors Office of a change in exemption status, with the intent to evade taxation, is a misdemeanor and may result in fines and penalties under AS 11.56.210

Ronald E. Dick  
 Print or type Applicants name

[Signature]  
 Signature

03-27-2023  
 Date

\*\*\*\*ASSESSOR'S USE ONLY\*\*\*\*

New Filing      Occupancy      Inspection      Age      Denied      Approved      MARS  
 Ownership      Perm Fund      Full      Variable      Scan      SC Brochure

**This exemption application must be filed in person with the Assessing department**