


## Memorandum

TO: Jim Dinley, Municipal Administrator  
Mayor Mim McConnell and Members of the Assembly

FROM: Randy Hughes, Assessing Director 

SUBJECT: Late File Applications for the Senior Citizen Real Property Tax Exemption

DATE: April 23<sup>rd</sup> 2013

On February 20<sup>th</sup> 2013 the Assessor's Office received separate applications for the 2013 Senior Citizen Exemption from Valerie Svendsen and Jane Barron. Both applicants were 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 exemption applications received after February 15<sup>th</sup> of each year must be taken before the CBS Assembly.

Sitka General Code 4.12.025 Exemptions (g) states:

*Exemption application shall be filed by February 15th of each year. 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. 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.*

AS 29.45.030. Required Exemptions. (f) in part states:

*An exemption may not be granted under (e) of this section except upon written application for the exemption. Each municipality shall, by ordinance, establish procedures and deadlines for filing the application. The governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for exemption and authorize the assessor to accept the application as if timely filed. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an*

*exemption in accordance with the provisions of (e) of this section. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the property exempted shall be refunded to the claimant.*

**Definitions of good cause as described in other Alaska jurisdictions pertaining to the Senior Citizen Exemption:**

City & Borough of Juneau Code 69.10.020 Property Exempt (C) in part:

- (i) 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;*
- (ii) 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 reliance on misinformation provided by a professional such as a real estate broker, banker, attorney, or accountant.*

Ketchikan Gateway Borough Code 45.11.020. Required Exemptions (e) in part:

*For exemption applications filed after March 31 the borough assessor is authorized to accept the application as timely filed so long as the inability to apply was based on a serious medical or other similar serious condition or event beyond the claimants control that resulted in the inability to timely file application. A failure to pick up or read mail, or a failure to timely provide current address to the office of the borough assessor, will not be deemed an inability to comply and the application will not be accepted for that tax year.*

Anchorage Municipal Charter Code 12.15.015 Real Property Exemptions (f):

*The assessor may waive, up to and including May 15 of the current tax year, the claimant's failure to make timely application for exemption under this subsection for that year and accept the application as timely filed where a serious medical condition of the applicant, or a member of the applicant's immediate family, causes the applicant to miss the deadline.*

Fairbanks North Star Borough Code 3.08.020 Real Property Exempted From Taxation (4)(a) in part:

*An otherwise qualified applicant under this subsection may request the borough assessor to accept an application after the deadline based on their inability to comply. The borough assessor is authorized to accept the application as timely filed so long as the inability to comply was based upon a serious medical or other similar serious condition or event beyond the taxpayer's control that resulted in the inability to timely file the application. A failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail, or a failure to timely provide a current address to the office of the borough assessor, will not be deemed to result in an inability to comply and the application will not be accepted for that tax year.*

Kenai Borough Code 5.12.105.Real Property Tax-Exemptions (e) in part:

*4. Good cause shown. Good cause for failure to file by February 15, for purposes of this subsection, include but are not limited to extended travel out of state, medical conditions, health related conditions, family medical needs or emergencies, or other similar causes that reasonably prevented the applicant from timely filing. Absent extraordinary circumstances, a mere failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail or a failure to timely provide a current address to the Department of Assessing will not be deemed good cause.*

*5. If an otherwise qualified claimant is unable to comply with the March 31 deadline for filing an application, the assembly may, by ordinance, waive the claimant's failure to file the application by such date, and authorize the Assessor to accept the application as if timely filed. For purposes of this subsection, an inability to comply must be caused by a serious condition or extraordinary event beyond the taxpayer's control. This section does not create any private rights whatsoever, nor does it in any manner require the mayor or any assembly member to introduce or approve any such ordinance.*

**Assessor Comments:**

- Applicants meet the qualifications to be able to receive the Senior Citizen Property Tax Exemption.
- Applications were received within a relative short time frame (five days) after the deadline.
- 03/02/2013 - Phone messages were left for both applicants to submit a letter stating why the application was not timely filed.
- 03/05/2013 – Letters sent to both applicants requesting good cause documentation and scheduled Assembly hearing date.
- Valerie Svendsen did submit a letter citing recent surgeries as to why application was submitted late. Additional confidential supporting documents were supplied to the Assessor that verified out of state dates and procedures sufficient to demonstrate good cause.
- Jane Barron did submit a letter citing an overwhelming workload and not knowing of the February 15<sup>th</sup> deadline. No other supporting documents were included.
- The February 15<sup>th</sup> 2013 Exemption Deadline was heavily publicized in a newspaper article, paid newspaper advertisements, printed on the back of the City Utilities billings and presented during several Assembly sessions.
- 56 Exemption applications were timely filed for 2013.
- Unless otherwise instructed by the Assembly, the applications will be accepted and approved for the tax year starting January 1<sup>st</sup> 2014.



# Senior Citizen Exemption

2013

DUE ON OR BEFORE FEBRUARY 15<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 INITIAL FILING (PASSPORT, BIRTH CERTIFICATE)**

Return completed form and requested information to:

City & Borough of Sitka Assessor · 100 Lincoln St · Sitka, AK 99835

907-747-1822 · Fax 907-747-6138

RECEIVED

FEB 20 2013

Name: Valerie Svendsen Assessor's Parcel Number: 3-0410-001  
 Mailing Address: P.O. Box 1652 Physical Address: Arrowhead #1  
 City: Sitka AK, Zip 99835 Legal Description: 1964 trailer house

Home Phone: _____	Applicants date of birth: _____	Spouses name: <u>N/A</u>
Cell Phone: <u>907-723-_____</u>	Applicants S.S.#: _____	Spouses date of birth: <u>N/A</u>
I am applying as a: <input type="checkbox"/> Senior age 65 and spouse <input checked="" type="checkbox"/> Individual age 65 or older <input type="checkbox"/> Surviving spouse age 60 or older		
Dwelling type: <input type="checkbox"/> Single Family <input type="checkbox"/> Condominium <input checked="" 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>N/A</u> %		
Is any portion of this property used for <b>Commercial Purposes</b> ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>Rental Purposes</b> ? <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 type="checkbox"/> Yes <input checked="" 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? _____		
Did you receive a 2012 Alaska Permanent Fund Dividend? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Will you qualify for a 2013 AK Permanent Fund Dividend? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No    Will you or have you applied? <input 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 understand that willful misrepresentation is punishable by fine or imprisonment under AS 11.56.210 & Sitka General Code 1.12.10, and will disqualify me from receiving this exemption. I will notify the CBS Assessor's office if there is any change which may affect my exemption.

Valerie Svendsen

Print or type Applicants name

Valerie Svendsen

Signature

2/20/13

Date

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

☐ New Filing    ☐ Occupancy    ☐ Age    ☐ Denied    ☐ Approved    ☐ Entered by  
☐ Prior Filing    ☐ Ownership    ☐ / ☐ Perm Fund    ☐ Full    ☐ Variable    ☐ Contig



## City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

April 5, 2013

Valerie Svendsen  
P.O. Box 1652  
Sitka, AK 99835

Re: Senior Citizen Exemption Late File Application

Dear Ms. Svendsen:


Your late file application for the Senior Citizen Property Tax Exemption will be forwarded to the Borough Assembly for consideration.

The Assembly will meet on Tuesday, April 23<sup>rd</sup> at 6:00 p.m. in Harrigan Centennial Hall located at 330 Harbor Drive, Sitka, Alaska.

The Applicant bears the burden of proving good cause as a reason for filing after the February 15<sup>th</sup> deadline. Please submit documentation showing good cause to the Assessor's office no later than 5:00 p.m. Tuesday, April 16<sup>th</sup>, 2013.

This letter serves as your notice of hearing consideration. I would encourage you to attend.

Sincerely,

  
Randy Hughes

Randy Hughes  
Assessor

cc: Municipal Clerk

Providing for today...preparing for tomorrow

4-9-2013

Dear Sirs

Here are copies of my major surgeries and billings

August 13, 2012 at University of Washington in Seattle

December 18, 2012 at University of Washington in Seattle

Released to fly back to Alaska  
Flew back January 24, 2013

Had follow-up with Dr Hunter at Sitka Medical January 28, 2013

Due to the extent of surgeries wasn't able to get around well

Please consider my application for exemption

Thank you for your time

Vakari Suerden



# Senior Citizen Exemption

2013

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 907-747-1822 - Fax 907-747-6138

RECEIVED

FEB 20 2013

Name: JANE W. BARRON Assessor's Parcel Number: 1-1725-000  
 Mailing Address: [REDACTED] Physical Address: 208 PARK ST.  
 City: SITKA AK, Zip 99835 Legal Description: A portion of lot 3, BIK 14, USS 1474

Home Phone: <u>907-747-[REDACTED]</u>	Applicants date of birth: <u>[REDACTED]</u>	Spouses name: <u>DONALD D. BARRON</u>
Cell Phone: <u>[REDACTED]</u>	Applicants S.S.# <u>[REDACTED]</u>	Spouses date of birth: <u>[REDACTED]</u>
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, when did shared occupancy begin? Date <u>July 2012</u> What percent of the home do they occupy? <u>33</u> % If live in care is medically necessary, attach a letter from the doctor.		
Do you or your spouse own property in another state? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No    Do you receive any exemptions on that property? <input type="checkbox"/> Yes <input type="checkbox"/> No <u>N/A</u>		
When traveling outside the state of Alaska, at what address do you primarily reside? <u>N/A</u>		
Did you receive a 2012 Alaska Permanent Fund Dividend? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
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## I CERTIFY:

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JANE W. BARRON

Print or type Applicants name

Jane W. Barron

Signature

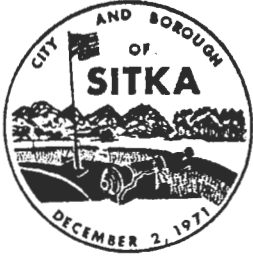
2/20/13

Date

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

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# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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April 5, 2013

Jane W. Barron  
208 Park St.  
Sitka, AK 99835

Re: Senior Citizen Exemption Late File Application

Dear Ms. Barron:

Your late file application for the Senior Citizen Property Tax Exemption will be forwarded to the Borough Assembly for consideration.

The Assembly will meet on Tuesday, April 23<sup>rd</sup> at 6:00 p.m. in Harrigan Centennial Hall located at 330 Harbor Drive, Sitka, Alaska.

The Applicant bears the burden of proving good cause as a reason for filing after the February 15<sup>th</sup> deadline. Please submit documentation showing good cause to the Assessor's office no later than 5:00 p.m. Tuesday, April 16<sup>th</sup>, 2013.

This letter serves as your notice of hearing consideration. I would encourage you to attend.

Sincerely,

Randy Hughes  
Assessor

cc: Municipal Clerk

Providing for today...preparing for tomorrow

April 13, 2013

Mr. Randy Hughes  
Borough Assessor  
Borough of Sitka Assessing Office  
100 Lincoln St., Ste. 106  
Sitka, AK 99835

RE: Senior Citizen Exemption for 208 Park St., Sitka

Dear Mr. Hughes:

I am writing to explain my failure to file my senior citizen property exemption by February 15<sup>th</sup> of 2013.

My principal reason is the overwhelming workload I must bear to earn a living. More often than not, I work seven days per week. I am the accountant for a local non-profit agency with offices in Juneau, Ketchikan, and Anchorage as well as Sitka. The State of Alaska is the main source of my agency's revenue. The State continues to increase the financial work it requires us to do while failing to increase revenue so that we can afford additional staff to assist me.

I have little time to take care of my personal affairs. I turned 65 on August 1, 2012, but did not find time to apply for my Senior Citizen Sales Tax Exemption until 2/20/13. At that time, I was advised to apply for my property tax exemption. I had known in the back of my mind that I needed to look into the property tax exemption, but I had had no time to do so. Therefore, I was ignorant of the February 15<sup>th</sup> deadline.

Thank you for consideration of my exemption request.

Sincerely,

Jane W. Barron