

CITY AND BOROUGH OF SITKA
ORDINANCE NO. 2020-15

AN EMERGENCY ORDINANCE OF THE CITY AND BOROUGH OF SITKA
EXTENDING THE REAL PROPERTY TAX ASSESSMENT APPEAL DEADLINE
FOR TAX YEAR 2020 FROM APRIL 15 UNTIL JUNE 15

BE IT ENACTED by the Assembly of the City and Borough of Sitka as follows:

- 1. **CLASSIFICATION.** This emergency ordinance is not of a permanent nature and is not intended to be a part of the Sitka General Code of the City and Borough of Sitka.
- 2. **SEVERABILITY.** If any provision of this emergency ordinance and application thereof to any person and circumstances is held invalid, the remainder of this emergency ordinance and application thereof to any person and circumstances shall not be affected thereby.
- 3. **PURPOSE.** The purpose of this emergency ordinance is to provide much needed relief to persons assessed real property taxes by extending the deadline for filing an appeal to the board of equalization by a person assessed real property taxes, as provided in Sitka General Code ("SGC") 4.12.100.B, for the 2020 tax year from April 15 until June 15. More specifically:
 - WHEREAS,** the Assembly recognizes that an emergency exists due to the COVID-19 pandemic that affects the life, health, welfare or property of persons owning real property in Sitka; and
 - WHEREAS,** the COVID-19 pandemic has caused great personal hardships and inconveniences that have made it extremely difficult for many persons owning real property in Sitka to meet the deadline for filing an appeal in SGC 4.12.100.B; and
 - WHEREAS,** while the Assembly acknowledges that code deadlines are important, the significant risk posed to life, health, welfare or property of persons in Sitka by the COVID-19 pandemic, and the resulting personal hardships and inconveniences which make it extremely difficult to meet code deadlines, requires the enactment of this emergency ordinance.
- 4. **ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the deadline for filing an appeal to the board of equalization by a person assessed real property taxes, as provided in SGC 4.12.100.B, is hereby extended for the 2020 tax year from April 15 until June 15.
- 5. **EMERGENCY DECLARATION:** In accordance with the Home Rule Charter of the City and Borough of Sitka, Section 3.03 "Emergency Ordinances," the Assembly of the City and Borough of Sitka hereby declares that an emergency exists that affects the life, health, welfare or property of persons within Sitka for those reasons stated above.
- 6. **EFFECTIVE DATE.** This emergency ordinance shall become effective on the day it is adopted, as an emergency exists as stated above. A public service announcement shall be widely distributed providing public notice of this emergency ordinance.

In accordance with the Home Rule Charter of the City and Borough of Sitka, Section 3.03 "Emergency Ordinances," this emergency ordinance may be adopted at the meeting which it is presented and shall expire 61 days after adoption, but this shall not prevent re-enactment of this emergency ordinance if

53 the emergency still exists upon expiration. Accordingly, this emergency ordinance is pre-scheduled
54 for re-enactment under unfinished business at the June 9, 2020, regular meeting of the Assembly.
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56 **INITIALLY PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of
57 Sitka this 14th day of April 14, 2020.
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59 _____
60 Gary L. Paxton, Mayor
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62 ATTEST:
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64 _____
65 Sara Peterson, MMC
66 Municipal Clerk
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68 1st reading – Emergency Ordinance 4/14/2020 in accordance with Home Rule Charter, Section 3.03.
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70 Re-enactment pre-scheduled for 6/9/2020 to address and extend the 61-day expiration.
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