

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2013-29

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING SITKA GENERAL CODE CHAPTER 4.12 ENTITLED "PROPERTY TAX" BY ADDING SUBSECTION K TO SGC 4.12.025 ENTITLED "EXEMPTIONS" REGARDING OPTIONAL EXEMPTION; AMENDING SGC 4.12.030 ENTITLED "ASSESSOR'S DUTIES" BY REMOVING SUBSECTION D.4; AMENDING SGC 4.12.050 ENTITLED "PROPERTY OWNER'S RETURNS" BY AMENDING SUBSECTION C AND REMOVING CRIMINAL PENALTIES DEFINED UNDER SUBSECTION D FOR FAILING TO FILE ASSESSMENT RETURNS AND/OR REFUSAL TO GIVE INFORMATION; ADDING SGC 4.12.055 ENTITLED "FAILURE TO FILE RETURN - FEE - PENALTY" TO ASSESS PENALTIES FOR FAILING TO FILE A PROPERTY RETURN OR KNOWINGLY MAKE A FALSE AFFIDAVIT TO PROPERTY RETURNS AND AMENDING SGC 4.12.110 ENTITLED "TAX LEVY FIXED BY ASSEMBLY" TO PROPERLY REFLECT MAILING OF TAX STATEMENTS BY FINANCE DIRECTOR

1. CLASSIFICATION. This ordinance is of a permanent nature and is intended to become a part of the Sitka General Code ("SGC").

2. SEVERABILITY. If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstance shall not be affected.

3. PURPOSE. The purpose of this ordinance is to amend SGC 4.12 entitled "Property Tax" by amending SGC 4.12.025 entitled "Exemptions" to add Subsection K regarding optional exemptions; removing subsection D.4 of SGC 4.030 entitled "Assessor's Duties;" amending Subsection C and removing criminal penalties defined under Subsection D of SGC 4.12.050 entitled "Property Owner's Returns;" adding SGC4.12.055 entitled "Failure to File Return - Fee - Penalty" to provide assessor's preparation fees to property owners who fail to file assessment returns; and to assess penalties on a person or entity that knowingly makes a false affidavit to personal property returns; and amending SGC 4.12.110 entitled "Tax Levy Fixed By Assembly" by amending subsection B to correctly reflect tax statements made by finance director.

4. ENACTMENT. NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that SGC 4.12 entitled "Property tax" is amended as follows (new language underlined; deleted language stricken):

**Chapter 4.12
PROPERTY TAX**

Sections:

- 4.12.010 Definitions.**
- 4.12.020 Property subject to tax.**
- 4.12.025 Exemptions.**
- 4.12.030 Assessor’s duties.**
- 4.12.040 Assessment of property at full and true value.**
- 4.12.050 Property owners’ returns.**
- 4.12.055 Failure to file return – Fee – Penalty.**
- 4.12.060 Report of property acquisition by owner.**
- 4.12.070 Assessment notice.**
- 4.12.080 Board of equalization.**
- 4.12.090 Assembly clerk ex officio clerk of board.**
- 4.12.100 Appeal to board of equalization.**
- 4.12.110 Tax levy fixed by assembly.**

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4.12.025 Exemptions.

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K. A taxpayer who files a timely business property return with the assessor, shall be exempted the first \$25,000 of assessed value of business property owned by each taxpayer from taxation as an optional exemption as set forth in AS 29.45.050(c). For taxpayers with multiple business property accounts, the optional exemption will be distributed among all of the accounts pro rata, based on the proportion of the assessed value in each account to the total assessed value of taxpayer’s business property. This exemption shall not apply to personal property affixed to land or improvements to land, boats, aircraft, float houses, nor to motor vehicles subject to a registration tax under AS 28.10.431 and as such statute may be hereafter amended, revised, or replaced.

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4.12.030 Assessor’s duties.

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D. Content of Assessment Roll. The assessor shall prepare an annual assessment roll in duplicate, after consideration of all returns made to the assessor ~~him~~ pursuant to this chapter, and after careful inquiry from such sources as the assessor ~~he~~ may deem reliable. On the roll the assessor ~~he~~ shall enter the following particulars:

- 1. The names and last known addresses of all persons with property liable to assessment and taxation;
- 2. A description of all taxable property;
- 3. The assessed value, quantity, or amount of the property;
- 4. ~~The arrears of taxes, if any, owing by any persons.~~

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92 **4.12.050 Property owners' returns.**

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95 C. Additional Information. The assessor may, by notice in writing to any person by whom a
96 return has been made, require from taxpayer him a further return containing additional details
97 and more explicit particulars, and upon receipt of the notice, that person shall comply fully
98 with its requirements within fourteen thirty days.
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100 ~~D. Criminal Penalty for Failure to Comply. Failure to file assessment returns as required and~~
101 ~~within the time provided above or refusal to give other information as required herein shall~~
102 ~~be a misdemeanor and, upon conviction, shall subject the violator to penalty as provided in~~
103 ~~Chapter 1.12.~~

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106 **4.12.055 Failure to file return – Fee – Penalty.**

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108 A. A taxpayer who fails to file a return as provided in SGC 4.12.050A shall be subject to a
109 fee of \$100.00 for the cost of the assessor's preparation of a valuation based on information
110 available or obtained by the assessor for the taxable property as allowed under SGC 4.12.030
111 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date
112 of mailing of business property and personal property assessment notices.

113 B. A person or entity that knowingly makes a false affidavit to a business property or
114 personal property return required by this section relative to the amount, location, kind or
115 value of property subject to taxation with the intent to evade the taxation, is guilty of a
116 violation. Upon conviction, the violator shall be subject to penalty as provided in SGC
117 1.12.010.

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119 **4.12.110 Tax levy fixed by assembly.**

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122 B. Mailing Tax Statements – Billing Date. When the assembly has levied the tax, the
123 finance director assesser of the city and borough shall prepare tax statements to be mailed to
124 the persons listed as the owners on the tax rolls, all of the tax statements shall be mailed on
125 the same day. This day shall be known as the billing date. The finance director of the city and
126 borough shall cause to be published in a newspaper having a general circulation within the
127 city and borough, a notice that the tax statements have been mailed and the date upon which
128 they are mailed as well as the date which has been determined to be the billing date.
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132 5. **EFFECTIVE DATE.** This ordinance upon its passage shall become effective
133 for the tax year beginning January 1, 2014.
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136 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of
137 Sitka, Alaska this 23rd day of July, 2013.

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ATTEST:

Colleen Ingman, MMC
Municipal Clerk

Mim McConnell, Mayor