

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2022-23

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 4 "REVENUE AND FINANCE" OF THE SITKA GENERAL CODE BY AMENDING CHAPTER 4.12 "PROPERTY TAX" SECTION 4.12.025 "EXEMPTIONS"

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

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 extend the application deadline for the Senior Citizen or Disabled Veteran property tax exemptions from February 15 to the last day of February.

4. ENACTMENT. NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the Sitka General Code Title 4 "Revenue and Finance", Chapter 4.12 "Property Tax", Section 4.12.025 "Exemptions" is amended to read as follows (new language underlined):

Title 4
REVENUE AND FINANCE

Chapters:

4.12 Property Tax

Chapter 4.12
PROPERTY TAX

Sections:

4.12.025 Exemptions.

4.12.025 Exemptions.

G. Exemption application shall be filed by February 15th 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:

52 a. Extraordinary circumstances beyond the control of the claimant, including
53 but not limited to a medical condition or disability, impaired mental capacity,
54 illiteracy, family emergency, death in the family, or other similar serious condition
55 or event, that substantially impaired the claimant's ability to file a timely
56 application.

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

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

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

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75 **5. EFFECTIVE DATE.** This ordinance shall become effective the day after the date
76 of its passage.

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78 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of
79 Sitka, Alaska, this 27th day of September, 2022.

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83 _____
84 Steven Eisenbeisz, Mayor

85 ATTEST:
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87 _____
88 Sara Peterson, MMC
89 Municipal Clerk

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91 1st reading: 9/13/2022
92 2nd and final reading: 9/27/2022

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94 Sponsor: Administrator