


POSSIBLE MOTION

I MOVE TO authorize reducing the personal property tax non-file fee from \$100 to \$20 for the 2015 tax year.

Memorandum

TO: Mark Gorman, Municipal Administrator
Mayor McConnell and Members of the Assembly

FROM: Wendy Lawrence, Assessing Director 

SUBJECT: Modification of Personal Property Non-file Fee

DATE: April 29, 2015

All taxable personal property (business personal property, boats, and airplanes) is required to be self-reported by February 15th annually (SGC 4.12.050(a)). Because this segment is self-reported a \$100 personal property non-filing fee was implemented in 2014 to incent owners to report taxable property in a timely manner.

The department asks for Assembly consideration in reducing the personal property non-filing fee of \$100 for the 2015 tax year to \$20 for the following reasons:

- For Tax Year 2014 this \$100 fee was implemented with approximately 50% reporting compliance that first year; the fee was waived for all in this initial year.
- For Tax Year 2015 this \$100 fee has remained in effect and the department experienced approximately 70% reporting compliance; the department is recommending that this fee be reduced but not waived for this tax year.
- Some property owners were apparently still unaware of their responsibility to report and have requested a waiver of the fee.
- A waiver request process was initiated in 2015, and applications for waiver are attached.

The Assessing Department recommends that this fee be reduced for all personal property filers in Tax Year 2015 in accordance with the Assembly's authority to do so as noted above due to these factors, including those requesting a waiver.

4.12.055 Failure to file return—Fee—Penalty.

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

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

(Ord. 13-29 § 4 (part), 2013.)



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

RECEIVED APR 07 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 4-7-2015

Name John Bartlett

Address PO Box 1672

To: The City and Borough of Sitka Assembly

I John Bartlett hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

I am in & out of town, and don't always get to
paperwork. The stuff I do get to usually, is Bills,
As a property manager filling out forms for organizations are
in this case for the City is NOT 1st thing on my list.
Boats & trailers are licensed & registered with the State of
Alaska. Seems filing is just adding more paperwork to the
guy working, when license & registration is available on line.

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith. I ~~do~~ still have paperwork on desk, just haven't got to it.

John Bartlett
Printed Name (required)

John Bartlett
Signature (required)

738-6639
Daytime Phone No.

jbhwb@schmolckneehaus.com
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 3/9/15

Name Jeremy D. Bingham

Address 3102 H.P.R.

Sitka, AK 99835

To: The City and Borough of Sitka Assembly

I Jeremy D Bingham hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

See Attached

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

Jeremy D Bingham
Printed Name (required)

Jeremy Bingham
Signature (required)

907-738-2464
Daytime Phone No.

bingdingak@yahoo.com
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka

03/09/2015

This fee is disproportionate to the tax due. It is approximately 300% of the \$33.00 property tax obligation assessed for my skiff. Fees are intended to be punitive, not destructive in nature.

I, like many Sitkans, find it a financial struggle to live in our city. I find myself left with no choice but to work two jobs just to endure in the economic environment here, working long hours with little to no personal time. This leaves precious little free time to even use my skiff. I humbly request the City and Borough waive this grievous fee and consider restructuring the fee schedule to be more equitable in fee levying so as to be more proportional to tax amounts.

Thank you for your time.

A handwritten signature in black ink, appearing to read "Jeremy Bingham", with a long horizontal flourish extending to the right.

Jeremy J Bingham

9077382464

bingdingak@yahoo.com

3102 H.P.R.

Sitka AK, 99835



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date _____

Name Penny Brown

Address 4013 HPR

Sitka AK 99835

To: The City and Borough of Sitka Assembly

I Penny Brown hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

I have been a seasonal business owner in Sitka for many years and spend my winters traveling.
I was out of town most of January and part of February 2015.

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

Penny Brown
Printed Name (required)

Penny Brown
Signature (required)

907 747 5329
Daytime Phone No.

pk.brown@hotmail.com
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

RECEIVED MAR 30 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date March 25 2015
Name David A. Coleman
Address P.O. Box 6082
Sitka, AK 99835

To: The City and Borough of Sitka Assembly

I David A. Coleman hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

Sirs, I respectfully request relief of property tax filing penalty simply because of not receiving mail for several months this past winter. I was traveling abroad and on vacation, ~~my~~ my mail was forwarded back East to family. My remote locations were unrelaxable postal destinations. I returned home to Sitka not until

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

March 13th, 2015. Thank you for your kind and generous consideration.
David A. Coleman Printed Name (required)
[Signature] Signature (required)

752-0957
Daytime Phone No.

Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

RECEIVED MAR 24 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 3-20-15
Name Mitch Cowan
Address 2716 HPIR
#13

To: The City and Borough of Sitka Assembly

I MITCH COWAN hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

Fairly simple: THIS NOTICE IS SENT OUT WHILE I'M OFF VISITING FAMILY OUT OF STATE IN THE WINTER WHEN I'M NOT WORKING. AN E-MAIL WOULD HAVE NOTIFIED ME OF THE URGENCY AND I COULD HAVE EASILY RESPONDED. THIS MIGHT BE A SOLUTION TO BE EMBRACED.

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

MITCH COWAN
Printed Name (required)

Mitch Cowan
Signature (required)

738-6542
Daytime Phone No.

wildhorsesalaska@yahoo.com
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

RECEIVED MAR 27 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 27 MAR 2015

Name LARRY CREWS

Address 129 Knutson Dr
Sitka AK 99831

To: The City and Borough of Sitka Assembly

I LARRY CREWS hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

I was out of town from NOV 15 2014 TO
MARCH 24 2015. DURING THAT TIME THE ASSESSMENT
NOTICES WERE MAILED OUT + REQUIRED TO BE SENT BACK.
I HAVE ALWAYS PAID MY BILL ON TIME + EXPECT TO PAY
IT AGAIN IN AUGUST WHEN DUE.

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

LARRY CREWS
Printed Name (required)

[Signature]
Signature (required)

907-738-4705
Daytime Phone No.

CREWSL@YAHOO.COM
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

RECEIVED MAR 13 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 03/12/15
Name Cleveland Eells
Address Po Box 2309 HPR
#26

To: The City and Borough of Sitka Assembly

I Cleveland Eells hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

I never received the form

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

Cleveland Eells

Printed Name (required)

Cleveland Eells

Signature (required)

407-738-8420

Daytime Phone No.

Cleveland.eells@hotmail.com

Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

RECEIVED APR 06 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 4/2/15
Name Thomas W. Emerson
Address P.O. Box 102
Keyport, WA 98345

To: The City and Borough of Sitka Assembly

I Thomas Emerson hereby request the \$100.00 fine for the late filing of the **2015** Personal Property declaration be waived for the following reason:

My wife called this office on Nov 17 and asked if this form could be mailed in November. The answer was yes and this form was mailed Nov 18. I have complied for more than 25 years with the requirements of this office and there has been no change in my personal property. Ever! We absolutely mailed the form last November.

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

Thomas Emerson
Printed Name (required)

[Signature]
Signature (required)

360-649-0064
Daytime Phone No.

annemerson@gmail.com
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka

RECEIVED

3/2/2015

MARK Gorman

MAR - 2 2015

City & Borough of Sitka

my Name is Edward Kimmel

I Recvd This in the mail 2/28/2015

(I had Been on vacation) I have had

This boat for over 30 years. This is

The First Time I have known about

This + don't believe I should be fined

without prior notice, I LEFT 12/14/2014

So will contest this change of policy

and think the fine should be

elimated. Please feel free to call

me, THANK YOU

Box 1881

Edward Kimmel

752-0226

To Mark Gorman

7/24/2015

My name is Edward Kimmel + I've lived in Sitka 36 years. Because of a illness I was forced to retire + live in the lower class income. I'm not the only one but most people in this class won't come forward. I spent the holidays with my kids (4 who can't afford to move back to Sitka) I got a tax card + \$100⁰⁰ charge for late fee, NO NOTICE I have a 17 foot skiff that I had in the harbor 30 years till all the increases. We have had increases in sewer, water, elect + now talk about senior tax changes + more tax increases. I live on ~~the~~ 1/2⁰ of the average Sitka income + can't afford all these increases + fines. The school fixed there problems. I know Rob Allen will fix the hospital. Why can't the city + assembly fix there problems without raising more + more taxes. You may share this letter with the assembly.

Thank You

Edward Kimmel

Box 1881

752-0226

Kimmel5@hotmail.com

(what about \$100⁰⁰ fine?)

RECEIVED

APR 24 2015

City & Borough of Sitka

Didn't Recv. till 2/28/2015

Edward Kimmel
752-0226

* NO Prior NOTICE *

IMPORTANT NOTICE OF CHANGE IN POLICY

Failure to file the enclosed Personal Property Return by February 15, 2015 will cost you a fee of \$100.00.

SGC 4.12.055. Failure to file return - Fee - Penalty.

(A) A taxpayer who fails to file a return as provided in SGC 4.12.50A shall be subject to a fee of \$100.00 for the cost of the assessor's preparation of a valuation based on information available or obtained by the assessor for the taxable property as allowed under SGC 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices.

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

The Assessing Department is asking for your assistance in providing accurate ownership information for all taxable personal property (boats, float houses & aircraft).

When you buy or sell taxable personal property you are required to notify our office within 15 days of acquisition. If the property was sold after January 1st, you are still responsible for the taxes for the **entire year**.

Assessment notices are sent to the last known owner of record. If the property was sold prior to January 1st and you failed to notify this office of the change in ownership and ignored the assessment notice, you will be responsible for the taxes.

Change of ownership forms are available in our office or on the City of Sitka web site at:

<http://www.cityofsitka.com/government/departments/assessing/index.html>.

City & Borough of Sitka
PERSONAL PROPERTY STATEMENT
FILING DUE DATE: FEBRUARY 15, 2015
100 Lincoln Street, Sitka, AK 99835
Phone (907) 747-1822



KIMMEL, EDWARD
P.O. BOX 1881
SITKA, AK, 99835-1801

Account#

J-5995-041-000-0101

Description

17' 1980 OLYMPIC "THE GAMBLER"

TO THE TAXPAYER:

EVERY PERSON SHALL according to law, submit to the assessor, a return of any property owned or controlled by him/her as of January 1 of each year, which must be filed and returned to the assessor's office on or before February 15 of the same year. Any filings received after that date will be deemed delinquent and will be subject to a \$100.00 fee.

If you fail to file this return, your assessed value will be based on an estimated amount, (also referred to as a "forced filing"), and you will be subject to a fee of **\$100.00**.

Please Note: The City & Borough of Sitka does not pro-rate taxes. If you have sold or removed property after January 1, you will owe the tax for the entire year.

INSTRUCTIONS FOR PERSONAL PROPERTY STATEMENT

This return is subject to audit.

On the reverse side of this form, list all boats, float houses, and aircraft owned by you on January 1 of the current year which are normally kept in the City & Borough of Sitka, even though they may be temporarily out of the Borough on January 1. **DO NOT LIST** automobiles, ATV's, snowmobiles, household goods, or jewelry.

1. **ADDITIONS** - Add any additional boats/planes/float house you own that are kept in the Borough.
2. **DECLARE LOCATION** - List the physical location where the boat/plane/float house is normally kept in the City & Borough of Sitka.
3. **SIGN** - Statement must be signed by the property owner or agent.
4. **RETURN** completed/signed form to the Assessor's office no later than February 15, **ANNUALLY**

Property that is used in the operation of a business and/or owned by a business should be filed on a Business Property Statement.

REMOVING PERSONAL PROPERTY FROM THE ASSESSMENT ROLL

REMOVED FROM BOROUGH - Provide a signed statement indicating when the property was removed from the City & Borough of Sitka

CHANGES OF OWNERSHIP - Provide a copy of the bill of sale or a written statement including the new owner name & address, date of sale, and sale price.

DESTROYED VESSELS - Provide proof that the numbers from the issuing authority (Alaska DMV or National Vessel Documentation Center) were surrendered prior to January 1 YEAR.

DESTROYED AIRCRAFT - Provide proof that the numbers from the issuing authority (FAA) were surrendered prior to January 1 YEAR, and submit an "Aircraft Statement of Condition" form and supporting documentation.

THE OTHER SIDE MUST BE FILLED OUT AND SIGNED

PERSONAL PROPERTY RETURN

NO CHANGE FROM PREVIOUS YEAR



DUE DATE: FEBRUARY 15, ANNUALLY

List below all taxable personal property owned by you and located within the City & Borough of Sitka, including the location where the items are normally kept. Please review the information for accuracy. A valid filing requires your signature and date. The completed & signed form must be received by the Borough Assessor's office (or postmarked) by February 15 annually, in order to avoid late or non-filing fees and penalties.

WATERCRAFT

Year 1979	Make Olympic	Model Runabout	Length (FT) 17	AK# AK-7908 K	ADFG#	CDOC#
PHYSICAL LOCATION (I.e. Harbor Name, storage facility name, property address)			Year Purchased	Purchase Price	BOAT NAME	
180 Price St #10 Sitka			1981	\$3000 ⁰⁰	Gambler	

Year	Make	Model	Length (FT)	AK#	ADFG#	CDOC#
PHYSICAL LOCATION (I.e. Harbor Name, storage facility name, property address)			Year Purchased	Purchase Price	BOAT NAME	

AIRCRAFT

Year	Make	Model	Registration # (N#)		Floats/Skis
PHYSICAL LOCATION (I.e. Airstrip name, storage facility name, property address)			Year Purchased	Purchase Price	
Year	Make	Model	Registration # (N#)		Floats/Skis
PHYSICAL LOCATION (I.e. Airstrip name, storage facility name, property address)			Year Purchased	Purchase Price	

FLOAT HOUSE

Float Size	House Size	Length (FT)	Location	Date Acquired	Purchase Price

I DECLARE OWNERSHIP OR CONTROL OF THE TAXABLE PERSONAL PROPERTY DETAILED ON THIS STATEMENT, AS OF JANUARY 1, 2015 I AM AWARE THAT FAILURE TO PROPERLY LIST MY ASSETS AND FILE BY THE DEADLINE MAY SUBJECT ME TO FEES & PENALTIES AS PROVIDED FOR IN CITY CODE AND STATE LAW.

Edward Kimmel
PRINTED NAME (REQUIRED)

Edward Kimmel
SIGNATURE (REQUIRED)

2/28/2015
DATE (REQUIRED)

752-0226
DAYTIME PHONE NUMBER

Same
CELL PHONE NUMBER

Kimmel5@hotmail.com
EMAIL ADDRESS



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 3/18/2015
Name Robert A. Nisbet
Address 722 Lake St
Sitka, AK 99835

To: The City and Borough of Sitka Assembly

I, Robert A. Nisbet Sr. hereby request the \$100.00 fine for the late filing of the **2015** Personal Property declaration be waived for the following reason:

We never been late paying our utilities, prop-
erty & personal taxes. We're busy doing
renovation in our house & it got lost in a
shuttle, when my wife found it, it was too
late so we rush to the city hall & dropped it
in the mail check box. Non filing fee of \$200.00
seems not right for being late.

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

Robert A Nisbet Sr
Printed Name (required)

[Signature]
Signature (required)

907-752-5050
Daytime Phone No.

connan722@gmail.com
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

RECEIVED APR 01 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 4/1/15
Name Robert Roles
Address 4804 HPR
Sitka AK 99835

To: The City and Borough of Sitka Assembly

I [Signature] hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

We didn't receive a notice. We have had a lot of trouble with mail on HPR with our carrier. He gives me mail to other boxes & we receive a lot of other people's mail.

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

[Signature]
Printed Name (required)

[Signature]
Signature (required)

907-747-4965
Daytime Phone No.

bobby.roler@KLOContributor.com
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA
PENALTY FEE WAIVER

RECEIVED APR 10 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 04-09-15

Name WAYNE TARANOFF

Address 104 Rockfish Way
SITKA AK 99835

To: The City and Borough of Sitka Assembly

I WAYNE TARANOFF hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

SEE ATTACHED NOTE

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

WAYNE R TARANOFF
Printed Name (required)

Wayne R Taranoff
Signature (required)

(907) 738 6677
Daytime Phone No.

wtara
x WTARA@HOTMAIL.COM
Email Address XND CAPS

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka

Hello,

I feel our fee(s) should be waived this year for several reasons. We have had well over \$300 worth of frustration and aggravation and still are not sure if we are being fined \$100 or \$300 as we were told both and it has not been clarified. We do not recall getting the tax form this year and were told that does not matter, that the city is not required to send them out and it is up to owners to remember to come in and get one. I complained that the city should have at least put out PSAs to alert us and was told and I quote "We put out tons of PSAs!". My wife was very upset, almost to the point of tears, feeling responsible because she considers it her duty to be on top of noting the PSAs. Neither of us remember hearing it on Problem Corner so I called and found the city had not placed a PSA with KIFW, the station most listened to. I called the city back and asked just where the ton of PSAs were posted and after much avoidance was told "at an assembly meeting, various other meetings, Raven Radio, and the newspaper. We subscribe to the paper and hadn't seen them. We called them and they had no record of the PSA. We had used so rebought a weeks worth of papers to check from the beginning of Feb and found no PSAs reminding of the papers being due Feb 15, including Thursday Feb 14!!! I think the fact that we were deliberately lied to, alone, is enough to warrant waiving the fee, but it continues. Because we were lied to we cancelled one boat stall and electricity immediately and said we would end the other at the end of the quarter. We went in to the harbor office to sign for final cancelation. After some discussion we decided to go another quarter on the remaining stall. We said we needed it taken off auto charge because the card we were using was almost MAXED OUT. The person did a bunch of data entry and told us all was good. As we were walking out the door Sarah asked "So we are going to be sent a bill for this, right?" And the answer was "Yes". On April 7 we got a notice from our credit card company of a charge from the C&B on March 31. We called the harbor office back and were told we had to contact the electrical dept because they couldn't take it off auto charge there and the person that said they had taken it off just made a mistake! I immediately called the billing office and left a message of the error of charging our card. Several days later I had to call again to get it resolved. We keep having to pay for city mistakes either with money or frustration and aggravation trying to resolve them. We currently have a problem regarding a power pole that has been going on over 10 years now and I still have not gotten any consistent information and have been waiting over a month for a return call on just trying to find out Who Ownes the pole!! We have heard "I'm sorry someone just made a mistake" so many times that it now sounds hollow. Waiving this years fee(s) would mean a lot to us.

Thank you,
Wayne & Sarah Taranoff



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

RECEIVED APR 08 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 4/06/2015
Name Glen A. Wardle
Address P.O. Bx 112152
Anchorage AK 99511

To: The City and Borough of Sitka Assembly

Glen Wardle hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

I sent the document in early January, prior to leaving on vacation in Thailand. Upon returning in February the document was returned. The stamp that I used said, Forever Love on it, which was not a legal postage stamp. I resent to document in February.

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

Glen A. Wardle Glen A. Wardle
Printed Name (required) Signature (required)

907-346-3705 akborn@alaskalife.net
Daytime Phone No. Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

RECEIVED MAR 31 2015

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 3/29/15
Name Joseph Weyhmitter
Address PO BOX 413
TWSP Wa. 98856

To: The City and Borough of Sitka Assembly

I Joseph Weyhmitter hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

out of County - Death in family

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

Joseph Weyhmitter
Printed Name (required)

J. Weyhmitter
Signature (required)

360-531-1004
Daytime Phone No.

SUGAR BOAT 45 @ Email.com
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka



CITY AND BOROUGH OF SITKA PENALTY FEE WAIVER

"4.12.055 Failure to file return—Fee—Penalty.

A taxpayer who fails to file a return as provided in Section 4.12.050(A) shall be subject to a fee of one hundred dollars for the cost of the Assessor's preparation of a valuation based on information available or obtained by the Assessor for the taxable property as allowed under Section 4.12.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices." Ordinance 13-29

Date 3-17-15

Name ROBERT REID

Address 506 O'CAIN STREET
SITKA AK 99835

I WILL PAY
OWE 50⁰⁰
FLAT TAX IN AUGUST FOR
MY 21 FOOT BOAT.

To: The City and Borough of Sitka Assembly

I, ROBERT REID hereby request the \$100.00 fine for the late filing of the 2015 Personal Property declaration be waived for the following reason:

1. IF YOU TAKE THE TIME TO LOOK AT MY LONG HISTORY IN FILING AND PAYMENT TO THE CITY YOU WILL SEE I HAVE A GOOD RECORD.
2. THIS WAS SIMPLY A MISTAKE WHERE SOME MAIL GOT MISPLACED IN OUR HOUSEHOLD.
3. \$100 SEEMS WILDLY EXCESSIVE FOR A PENALTY AS I HAVE FILED THE SAME RETURN ON THIS BOAT SINCE 1997 AND I CHECKED THE BOX SAME AS LAST YEAR.
4. THE FEE IS "FOR THE COST OF THE ASSESSOR'S PREPARATION" ~~IF THE COST WAS~~ WHAT WAS
5. THIS COULD CAUSE MORE HARM THAN GOOD AS IT SEEMS EXCESSIVE THE COST.

I thus affirm that I have reviewed the details provided herein and I am satisfied that this fee waiver request is made in good faith.

PLEASE FIND A BETTER WAY.

ROBERT REID
Printed Name (required)

Robert Reid
Signature (required)

907 738-2673
Daytime Phone No.

ROBERTLREID@HOTMAIL.COM
Email Address

Board of Equalization Action taken on May 4, 2015: Granted Denied

Municipal Clerk, City & Borough of Sitka

Confidential filing

Date: 3-4-15

Address: 617 Katlian St #B6