Note: Motions should be in the affirmative.
These two motions can be combined simply by including both of the late filer names in the motion, if you think the outcome will be the same.

POSSIBLE MOTIONS

I move to approve waiving Jeanette Williams' late filing application for Senior Citizen Real Property Tax Exemption for "good cause" as further defined in the Sitka General Code 4.12.025 (g)

I move to approve waiving Jon Shennett's late filing application for Senior Citizen Real Property Tax Exemption for "good cause" as further defined in the Sitka General Code 4.12.025 (g)

Memorandum

TO: Mark Gorman, 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: May 13th 2014

On February 20th & 28th 2014 the Assessor's Office received separate applications for the 2014 Senior Citizen Exemption from Jeanette Williams and Jon Shennett. 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 15th 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.

- 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:
 - a. 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.

b. 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 failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail.

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.

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

Assessor Comments:

- Applicants meet the qualifications to be able to receive the Senior Citizen Property Tax Exemption.
- 04/23/2014 Letters sent to both applicants requesting good cause documentation and scheduled Assembly hearing date.
- Neither applicant submitted the requested good cause documentation.
- The February 15th 2014 Exemption Deadline was publicized in a newspaper article, paid newspaper advertisements, presented during several Assembly sessions and 2 application letters sent directly to both individuals.
- Unless otherwise instructed by the Assembly, the applications will be accepted and approved for the tax year starting January 1st 2015.



City and Borough of Sitka

100 Lincoln Street Sitka, Alaska 99835

Coast Guard City, USA

April 23, 2014

Jeanette Williams 1615 Halibut Point Rd, #2 Sitka, AK 99835

Re: Senior Citizen Exemption Late File Application

Dear Ms. Williams:

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, May 13rd 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 15th deadline. Please submit documentation showing good cause to the Assessor's office no later than 5:00 p.m. Tuesday, May 6th, 2014.

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

Sincerely,

Randy Hughes

Assessor

cc: Municipal Clerk

Senior Citizen Exemption

2014

DUE ON OR BEFORE FEBRUARY 15TH OF THE EXEMPTION YEAR APPLICANTS MUST BE AGE 65 ON OR BEFORE DECEMBER 31ST OF THE PRECEDING YEAR VERIFICATION OF AGE MUST ACCOMPANY FILING (PASSPORT or BIRTH CERTIFICATE & Photo ID)

Return completed form and requested information to: City & Borough of Sitka Assessor ·100 Lincoln St · Sitka, AK 99835

907-747-1822			
Name: Teanette Williams Assessor's Parcel Number: 2-5010 -062			
Mailing Address: 1615 HPR# 2 Physical Address: 1615 HPR# 2			
City: JIKa AK, Zip Alaska 99835 Tegal Description: Spc 2, Teachers Trla Ct			
Home Phone: Applicants da	te of birth:	Spouses name:	
Cell Phone: 7.52-		Spouses date of birth:	
I am applying as a:			
[] Senior age 65+ and spouse [] Individual age 65 or older [] Surviving spouse age 60 or older			
Dwelling type:			
[] Single Family [] Condominium [] Mobile Home [] Multi-Family [] Other Misserful			
What percent of ownership do you alone (or jointly with your spouse) have in this property?%			
Is any portion of this property used for Commercial Pu			
Is occupancy shared with someone other than your spouse and/or minor children? [X) Yes [] No			
If yes, when did shared occupancy begin? Date 26 464 Mhat percent of the home do they occupy?%			
If live in care is medically necessary, attach a letter from the doctor.			
Do you or your spouse own property in another state? that property? [] Yes [] No	[]Yes [[No	Do you receive any exemptions on	
When traveling outside the state of Alaska, at what address do you primarily reside?			
1615 40R HZ SITHULALERED 998 05			
Did you receive a 2013 Alaska Permanent Fund Dividend? (x) Yes [] No			
Will you qualify for a 2014 AK Permanent Fund Dividend? [No Will you or have you applied? [No Will you or have you or have you or have you applied.]			
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 - www.cityofsitka.com/government/departments/assessing			
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.		
(deenette Williams)	ex it l	re Date	
Print of type Applicants name	Signatu	re Date	
Thir by the Abhicants name	Jigilatu	.c Date	
****ASSESSOR'S USE ONLY****			
New FilingOccupancyAgeDeniedApprovedEntered by			
Prior FilingOwnership/	Perm Fund Fi	ıll Variable Contig	



City and Borough of Sitka

100 Lincoln Street Sitka, Alaska 99835

Coast Guard City, USA

April 23, 2014

Jon M. Shennett P.O. Box 1106 Sitka, AK 99835

Re: Senior Citizen Exemption Late File Application

Dear Mr. Shennett:

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, May 13rd 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 15th deadline. Please submit documentation showing good cause to the Assessor's office no later than 5:00 p.m. Tuesday, May 6th, 2014.

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

Sincerely,

Randy Hugnes

Assessor

cc: Municipal Clerk

Senior Citizen Exemption

HAND Delivered LATE FILE

DUE ON OR BEFORE FEBRUARY 15TH OF THE EXEMPTION YEAR APPLICANTS MUST BE AGE 65 ON OR BEFORE DECEMBER 315T OF THE PRECEDING YEAR

VERIFICATION OF AGE MUST ACCOMPANY FILING (PASSPORT or BIRTH CERTIFICATE & Photo ID)

Return completed form and requested information to: City & Borough of Sitka Assessor ·100 Lincoln St · Sitka, AK 99835 907-747-1822

Name: JON M. ShenNett	Assessor's Parcel Number:		
Mailing Address: D. O. Bex 11 0 4 Physical Address: 1209 11. P. R			
City: 5; th. AK, Zip 99835 Legal Description:			
Home Phone: Applicants date of bi	rth: Spouses name:		
747-	Converse data of high		
Cell Phone:	Spouses date of birth:		
l am applyii			
[N Senior age 6S+ and spouse Individual age 65 or older Surviving spouse age 60 or older			
Dwelling type:			
Single Family [] Condominium [] Mobile Home [] Multi-Family [] Other			
What percent of ownership do you alone (or jointly with your spouse) have in this property? / o 2 %			
Is any portion of this property used for Commercial Purposes? [] Yes [X] No Rental Purposes? [] Yes [X] No			
Is occupancy shared with someone other than your spouse and/or minor children? [X] Yes [] No			
If yes, when did shared occupancy begin? Date $\frac{9}{16}$ $\frac{7}{20}$ What percent of the home do they occupy? $\frac{20}{20}$ %			
If live in care is medically necessary, attach a letter from the doctor.			
1 , , , , , , , , , , , , , , , , , , ,	Yes [X] No Do you receive any exemptions on		
that property? [] Yes [] No			
When traveling outside the state of Alaska, at what address do you primarily reside?			
Did you receive a 2013 Alaska Permanent Fund Dividend? Yes [] No			
Will you qualify for a 2014 AK Permanent Fund Dividend? Yes [] No Will you or have you applied? Y Yes [] 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 - www.cityofsitka.com/government/departments/assessing			
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 exempt	tion.		
Λ	$M_1 \cap M_2 = M_1$		
LON M. Shennett She	71 /1/2 Shamest 2-/- 14		
Print or type Applicants name	Signature Date		
****ASSESSOR'S USE ONLY****			
Prior FilingOwnership/Perm FundFullVariableContig			