

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

Providing for today ... preparing for tomorrow



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 Hughes
Assessor

cc: Municipal Clerk

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