


Memorandum

TO: Jay Sweeney, Interim Municipal Administrator
Mayor Mim McConnell and Members of the Assembly

FROM: Randy Hughes, Assessing Director 

SUBJECT: Amendments to the Property Tax Provisions at SGC 4.12.025 Entitled
"Exemptions"

DATE: May 15th, 2013

The proposed changes to SGC 4.12.025 subsection G are intended to define the term "good cause" and also require a late application to be filed no later than 90 days after the date application was due.

In a recent exemption application hearing, the Assembly members were asked to make a ruling based on "good cause" which was not defined in Sitka General Code.

RECOMMENDED ACTION:

Assessor recommends Assembly approval of amendments as written.

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2013-26

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING SITKA GENERAL CODE CHAPTER 4.12.025 ENTITLED "EXEMPTIONS" SUBSECTION G. TO DEFINE "GOOD CAUSE" FOR APPROVAL OF LATE FILED APPLICATIONS FOR REAL PROPERTY TAX EXEMPTION

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 4.12.025 entitled "Exemptions," Subsection G. by defining the term "good cause" for late-filed real property tax exemption applications so that Assembly can make determination of authorizing the assessor to accept those applications as if timely filed.

4. ENACTMENT. NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that SGC 4.12.025 entitled "Exemptions" is amended as follows (new language underlined; deleted language stricken):

4.12.025 Exemptions.

* * *

G. 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

