

POSSIBLE MOTION

I MOVE TO waive and accept late applications filed for the “Senior Citizen Exemption” to real property taxes: Sandra Greba, Beth Kindig, and Karen Lucas.




City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members

Thru: John Leach, Municipal Administrator 

From: Larry Reeder, Assessing Director

Date: May 12, 2020

Subject: Senior Citizen Exemption Application Deadline Waiver

Background:

After the value notices were mailed to property owners, the Assessor's Office was contacted by 3 separate property owners regarding the Senior Citizen Exemption not being applied to their account. All 3 property owners expressed that they had discussions with a municipal employee regarding the State of Alaska Senior Citizen Exemption. After speaking with the municipal employee, each applicant expressed that they believed they had met all requirements to receive the exemption.

Analysis:

Under SGC 4.12.025(G)(1) (copy attached), if a senior citizen fails to timely file the required application for the exemption, 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, so long as, as provided in SGC 4.12.025(G)(2) (copy attached), the late application is filed no more than ninety days from when the application was due which was February 15, 2020.

Fiscal Note:

If approved by the Assembly, each account would receive a \$150,000 exemption on their Taxable value (\$900 reduction in taxed owed).

Recommendation

Municipal Assessor Larry Reeder submits these late applications for waiver and

acceptance based on his recommended finding that “good cause” exists for each application because **each claimant genuinely believes that they didn’t need to file an application after timely speaking with a municipal employee.** Mr. Reeder’s investigation discloses that although the claimant’s may not have asked the proper questions, their questions did not receive proper input from the municipal employee sufficient enough to elicit a timely application. Under these circumstances, Mr. Reeder recommends the waiver and acceptance of the three late applications.