

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

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) that is filed more than 90 days after the date the application was due for the assessment year for which the exemption is sought, regardless of good cause.

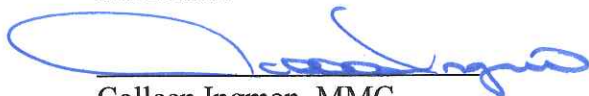
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5. **EFFECTIVE DATE.** This ordinance shall become effective 30 days after the date of its passage.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this day of 28th, May, 2013.


Mim McConnell, Mayor

ATTEST:


Colleen Ingman, MMC
Municipal Clerk