

Date: April 21, 2017
Name: Christine McGraw
Address: 410 Kramer Avenue, Sitka, AK 99835
Parcel ID: 2-4909-130

Summary:

The following application was presented as a petition for an appeal hearing, but the request was not filed in a timely manner.

- Ms. McGraw’s 2017 Assessment Notice was mailed via first-class mail on March 14th, 2017 to the last known address on file of 1911 Dodge Circle, Sitka, AK 99835; and
- The assessment notice was never returned to the Assessing Department as undeliverable or unable to forward; and
- The appeal period closed on April 14th, 2017
- Ms. McGraw called the Assessing Department on April 21st, 2017 saying she never received her 2017 Assessment Notice and that she would like to appeal the valuation of her property. The Property Tax Clerk during this telephone conversation verified the mailing of the Assessment Notice to 1911 Dodge Circle and was told that this was no longer her current mailing address. Ms. McGraw was informed that the appeal period had closed and that she may file a late-file appeal application, but that it was her responsibility to keep the Assessing Department up-to-date on her current mailing address for assessment purposes, and that lack of receipt of the assessment notice due to an inaccurate address was not grounds for an “unusual circumstances” late-file application. The Property Tax Clerk mailed her a copy of the assessment notice that was mailed; and
- Ms. McGraw filed a late-file appeal application in person on April 21, 2017; and
- On April 21st, 2017, the Assessing Department received as undeliverable a final notice for 2016 taxes due sent by the Finance Department via Certified Mail on April 4, 2017, with the 1911 Dodge Circle address indicating that Ms. McGraw has yet to inform either the Finance or Assessing Departments of her current address for notice and billing purposes; and
- Although Ms. McGraw has valuation concerns, those will be addressed if a board hearing is granted.

Assessor’s Summary:

It is the responsibility of the property-owner to make sure their mailing address of record is correct with the Assessing Department as the assessing records are separate from other city accounts. Addresses of record are published on the city’s GIS website so that they can be checked at any time during the year. Ms. McGraw failed to notify the Assessing Department of her current mailing address, and as a result did not receive her assessment notice. There was no way for this office to know that the address had changed as the original assessment notice mailed on March 14th via first-class mail was not returned as undeliverable or “unable to forward.” Receiving such a notice from the post office would have alerted us to at least look elsewhere for a newer current mailing address. A search of utility record accounts shows no physical or mailing address for Ms. McGraw either.

In addition the city has met its “Assessment Notice” obligations under SGC 4.12.070 in three ways:

- 1) by mailing the assessment notices on March 14th via first-class mail through Alaska Lithographic “to the person to whom it is to be given and shall be sufficiently given if it is mailed by first class mail

addressed to, or is delivered at, his address as last known to the assessor.” First-class mail is considered delivered unless notice of non-delivery is returned to the sender;

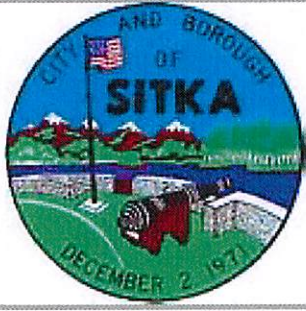
- 2) by posting two public newspaper ads on 3/24/17 and 3/31/17 stating that “all valuation notices have been mailed” (SGC 4.12), and
- 3) by posting such notification prominently at the top of the [Assessing Department’s](#) city web page.

Therefore, in this instance, the failure to receive a notice of assessment does not meet the criteria for the “unusual circumstances” clause affording a waiver of the standard appeal timelines (SGC 4.12.100(d)(1), SGC 4.12.020), and the Assessing Department recommends you deny this late-file appeal application.

Key Dates to Remember:

March 14th, 2017	Assessment Notices Mailed, Newspaper & Website Notices Published
March 31st, 2017	Second Newspaper Publishing of Assessment Notice Mailing
April 14th, 2017	Last Day to File an Appeal
April 28th, 2017	Last Day to Submit a Late-File Appeal Application
May 1st, 2017	BOE Hearing Date
June 1st, 2017	Certification of Tax Roll Required by AS 29.45.210

CITY AND BOROUGH OF SITKA - ASSESSMENT RECORD 2017



Owner:	McGraw, Christine	Owner:	
Location:	410 Kramer Ave		
Parcel No:	2-4909-130	Prop Type:	VacResi
Legal Description:	Lot One (1), North Woodbury Subdivision, according to Plat No. 2014-2, Sitka Recording District, First Judicial District, State of Alaska.		

PROPERTY INFORMATION

General Data

Year Built		Prop Style:	No Data
Total Finished Living			
Prop Quality:	No Data		
Eff Age:			
Re-Inspect Date	11/22/2016		

Land Data

Zoning Typ R1

Sq.Ft.	14,077	Acres	0.323
Topography	Sloping		
Shape	Average		
View	Good		
Drainage	Average		
Access	Easement		
Parking	Onsite		
Street	Gravel		
Water	Public		
Sewer	Public		
Waterfront	0.00		

Subject Photo



24909130.JPG

VALUATION INFORMATION

2017	Appraised Value:	Exempted Value:	Assessed Value:
Land Values:	\$24,900	\$0	\$24,900
Bldg Values:	\$0	\$0	\$0
Totals:	\$24,900	\$0	\$24,900



City & Borough of Sitka
Assessing Department
100 Lincoln Street, Rm 106
Sitka, Alaska 99835
(907) 747-1822

Tax Year
2017

Real Property Assessment Notice

Christine McGraw
1911 Dodge Cir
Sitka, AK 99835

PID# 2-4909-130-000-0000

Street Address
410 Kramer Ave

Survey	Lot	Block	Subdivision
3806	1		North Woodbury

Land Value	Building Value	Sen Exempt value	Taxable Value
\$24,900	\$0	\$0	\$24,900

Mailing Date: **March 14**
Appeal Deadline: **April 14**
Board of Equalization: **May 1**

PLEASE NOTIFY THE ASSESSOR OF ANY ERRORS, OMISSIONS OR CHANGES.

*****Important*****
THIS IS NOT A TAX BILL
Tax statements will be issued on or about July

City and Borough of Sitka
Petition for Adjustment of Assessed Valuation
Real Property

RECEIVED
APR 21 2017

Date Filed: 4-21-17

The deadline for filing an appeal with the Assessor is **4:00 pm April 14, 2017**. However, appeal of the Board of Equalization, in what is deemed to be unusual circumstances; by unanimous vote may waive this time provision. The Assessor **must be** contacted during the 30 day appeal period.

Parcel Identification No. 410 Kramer Ave

1. I, Christine McGraw, representing myself,
The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2017 Assessed Value:

Land \$ 24,900.00 Building(s) \$ 0.00 Total \$ 24,900.00


2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 9-4-14
B. What was the full consideration/price? 110,000.00
C. Did this price include any furniture/ fixtures? If so, List approximate value\$ _____
D. What do you consider the market value?
Land\$ 0.00 Bldg\$ 0.00 Total\$ 0.00
E. Have you ever offered this property for sale? Yes _____ No X
F. Have you ever received an offer? Price/when NO
G. have you had the property appraised in the past 2 years? \$ _____

3. There is an error or omission on the assessment of this property for the following reason(s):

- Property is in high risk landslide area per Shannon & Wilson Report → mapping out high landslide risk areas
- Golder Report
- No bank will loan any money against property for purchase
- Land is unbuildable or untivable.

Print Name: Christine McGraw Phone# 738-0720

Sign here:  Date: 4-21-17

By Phone notify

Property Tax

City and Borough of Sitka
100 Lincoln Street • Sitka, Alaska • 99835

TEMP-RETURN SERVICE REQUESTED

not at this address.



April 4th, 2017

MCGRAW, CHRISTINE
~~1911 DODGE CIRCLE~~
~~SITKA, AK 99835~~

NTXIE 991 CC 2 8184/18/
RETURN TO SENDER
NOT DELIVERABLE AS ADDRESSED
UNABLE TO FORWARD
BC: 99835759499 *1989-04496-13
99835759499