

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2018-26

A RESOLUTION OF THE UNALASKA CITY COUNCIL AUTHORIZING WAIVERS FOR FAILURE TO FILE TIMELY APPLICATIONS FOR THE SENIOR CITIZEN PROPERTY TAX EXEMPTION FOR MALCOM J. "JIMMER" MCDONALD, MARY H. LEKANOFF AND GERTRUDE D. SVARNY

WHEREAS, through Alaska Statute (AS) 29.45.030 and Unalaska Code of Ordinances (UCO) 6.28.030, citizens who are age 65 or older are allowed a \$150,000 property tax exemption on the assessed value of real property they own and occupy as their primary abode and permanent place of residence, provided they file an application on the form provided by the State and made available to them by the City Clerk's Office; and

WHEREAS, UCO 6.28.030(F) sets the deadline for filing as March 1st of each year; and

WHEREAS, Malcom J. "Jimmer" McDonald, Mary H. Lekanoff and Gertrude D. Svarny, senior citizens, did not file timely applications but have requested waivers be granted and that their applications be accepted as if timely filed; and

WHEREAS, AS 29.45.030(F) and UCO 6.28.030(F) state that the City Council may, for good cause shown, waive a claimant's failure to make timely application for exemption and authorize the assessor to accept the application as if timely filed;

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council authorizes waivers for failure to timely file applications for the senior citizen property tax exemption for Malcom J. "Jimmer" McDonald, Mary H. Lekanoff and Gertrude D. Svarny.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on March 27, 2018.



Frank Kelty
Mayor

ATTEST:



Marjie Veeder
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Marjie Veeder, City Clerk
Through: Thomas E. Thomas, City Manager
Date: March 27, 2018
Re: Resolution 2018-26: A Resolution of the Unalaska City Council authorizing waivers for failure to file timely applications for the Senior Citizen Property Tax Exemption for Malcom J. "Jimmer" McDonald, Mary H. Lekanoff and Gertrude D. Svarny

SUMMARY: The State of Alaska and the City of Unalaska, on behalf of the State, provide a \$150,000 property tax exemption on the assessed value of real property owned by residents who are age 65 and older. UCO 6.28.030(F) sets March 1st each year as the deadline for submitting an application to the program.

Malcom J. "Jimmer" McDonald, Mary H. Lekanoff and Gertrude D. Svarny, senior citizens, failed to make timely application for the exemption, but have written letters of appeal asking that the deadline be waived and their late applications be accepted.

Through Resolution 2018-26, Council is asked to authorize waivers of the March 1st deadline for filing for the senior citizens property tax exemption for these three people.

PREVIOUS COUNCIL ACTION: Before 2014, Council did not act on any such requests. Starting in 2014, Council has granted six similar requests:

2014 Rita Hawley, Vincent Tutiakoff and Arnold Dushkin
2015 Nicholai Lekanoff and Irene McGlashan
2016 Mary H. Lekanoff

BACKGROUND: Through Alaska Statute (AS) 29.45.030 and Unalaska Code of Ordinances (UCO) 6.28.030, senior citizens who are age 65 and older are allowed a \$150,000 property tax exemption on the assessed value of real property they own and occupy as their permanent place of residence, provided they file an application on the form provided by the State and made available to them by the City Clerk's Office. UCO 6.28.030(F) sets the deadline for filing in Unalaska as March 1st of each year. However, per UCO 6.28.030(F), the City Council may waive a claimant's failure to make timely application and authorize the assessor to accept the application as if timely filed. The property for which the exemption is claimed must be "real property owned and occupied as the primary residence and permanent place of abode" by the senior citizen (AS 29.45.030).

DISCUSSION: Each year, during the January 1 through March 1 application period, in an effort to ensure that all eligible property owners can take advantage of the senior citizen property tax exemption, the Clerk's office advertises the exemption program by posting flyers, sending "blast-faxes", running public service announcements on local radio and television, and putting information on the City website.

Additionally, all persons who filed for the exemption in past years, including these three applicants, received direct notification in the form of a letter setting out the deadlines along with the application for the exemption.

After the March 1 deadline passed, the Clerk's office received letters from Jimmer McDonald, Mary Lekanoff and Gertrude Svarny requesting waivers of the March 1st application deadline which, if granted, will allow the City Clerk to accept their applications for the senior citizen tax exemption as if they had been timely filed.

Mr. McDonald said he thought the deadline was March 31; Ms. Lekanoff said she forgot to apply again (she applied late last year and was granted a waiver); and Ms. Svarny said the application paperwork "got lost in the shuffle". None of these applicants are first time filers.

Unalaska Code of Ordinances 6.28.030(F) authorizes the City Council, "for good cause shown", to "waive the failure to make timely application for the exemption year and authorize the assessor to accept the application as if timely filed."

ALTERNATIVES: Deny the waivers; or authorize the waivers and accept the late applications as if they were filed timely.

FINANCIAL IMPLICATIONS: With a mil rate of 10.5, authorizing the exemption of \$150,000 of assessed value will result in a loss of \$1,575 for each of the three applicants, for a total loss of \$4,725 real property tax revenue.

LEGAL: None sought.

STAFF RECOMMENDATION: This is a Council decision.

PROPOSED MOTION: I move to adopt Resolution 2018-26.

CITY MANAGER COMMENTS: None. This is a Council decision.

ATTACHMENTS:



1. UCO 6.28.030(E) and (F)
2. Applications and Letters of Appeal received from McDonald, Lekanoff and Svarny

UCO § 6.28.030 REQUIRED EXEMPTIONS ...

(E) The real property owned and occupied as a permanent place of abode by a (1) resident sixty-five (65) years of age or over, (2) disabled veteran, or (3) resident at least sixty (60) years old who is the widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection, is exempt from taxation on the first \$150,000 of the assessed value of the real property. In a case of hardship, the City of Unalaska hereby provides for exemption beyond the first \$150,000 of assessed value in accordance with regulations of the State of Alaska. Only one (1) exemption may be granted for the same property and, if two (2) or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties concerned, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560-44.62.570.

(F) No exemption may be granted under (A)(8) or (E) of this section except upon written application for the exemption on a form prescribed by the State assessor for use by local assessors or upon a form established by the City Assessor. The claimant must file the application no later than March 1 of the assessment year for which the exemption is sought. The City Council for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by March 1 of the assessment year has been waived as provided in this subsection and application for exemption is approved, the amount of tax which the claimant may have already paid for the assessment year for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under (A)(8) or (E) of this section, and shall require a disabled veteran claiming an exemption under (E) of this section to provide evidence of the disability rating. The assessor may require proof under this section at any time.

RECEIVED
 APR 12 2018

 <div style="border: 1px solid black; padding: 5px; text-align: center;"> SENIOR CITIZEN/DISABLED VETERAN PROPERTY TAX EXEMPTION APPLICATION AS 29.45.030 (e)-(i) </div> 		
1. Name of Municipality: <u>UnAlaska</u>	2. Property Tax I.D.:	3. Tax Year <u>2018</u>
4. Name of Applicant: <u>Malcolm J. McDonald</u>	5. [Redacted]	6. Social Security #
7. Name of Spouse: <u>Alyssa McDonald</u>	8. [Redacted]	9. Social Security #
10. Mailing Address: <u>P.O. Box 920452 Dutch Harbor, AK. 99692</u>	11. Residential Physical Address: <u>427 Haystack Drive UnAlaska, AK.</u>	
2. Home Phone: <u>907-581-1386</u>	Message Phone:	13. Please check one of the following <input checked="" type="checkbox"/> I am applying as a Senior Citizen age 65 or older <input type="checkbox"/> I am applying as a widow or widower, age 60-64, of a previously qualified applicant. <input type="checkbox"/> I am applying as a Disabled Veteran
14. Type of Dwelling: <input checked="" type="checkbox"/> single family <input type="checkbox"/> condominium <input type="checkbox"/> mobile home <input type="checkbox"/> duplex <input type="checkbox"/> other		
15. Is this your permanent place of abode? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, permanent residential address is:		16. Is your home on land you own? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, % of ownership If no, owner's name:
17. Is any portion of this property used for commercial or rental purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, percentage: _____ %		
18. Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.		
Date: <u>3-11-18</u>	Signature of Applicant: <u>Malcolm J. McDonald</u>	

Following is for Local Assessor/Clerk Use Only

<input type="checkbox"/> New Filing	<input checked="" type="checkbox"/> Prior Filing	<input type="checkbox"/> Approved	<input checked="" type="checkbox"/> Denied (late filing)
Proof Provided:	<input type="checkbox"/> Age	<input type="checkbox"/> Disability (DAV)	
	<input type="checkbox"/> Ownership	Verified By:	
Parcel Number and/or Legal Description: <u>0409084; Lot 2 Block 2 VSS 4988 #1</u>			
Comments:			
Property Value	Land <u>40,000</u>	Building <u>319,300</u>	Total <u>359,300</u>
Secondary lots			
Adjustments:		Total Property Value:	\$ _____
Ownership	% _____		
Commercial/Rental	% _____		() _____
		Subtotal:	\$ _____
		If Subtotal exceeds \$150,000, use this figure:	\$ 150,000
	SC/DAV Exempt Value	Tax Code Area	Mill Rate
Borough	_____	_____	_____
City	_____	_____	_____
		SC/DV Exempt Taxes	
		Total SC/DAV Exempt Tax Amount	\$ _____



March 11, 2018

Jimmer McDonald
P.O. Box 920452
Dutch Harbor, AK. 99692

Dear Mayor and City Council,

I respectfully request a wavier on the 3-1-2018 application for a property tax exemption. I thought the 3-31-2018 deadline for applying for a \$200.00 Senior Citizen Sales Tax Refund was also the deadline for property tax exemption. The letter explaining both applications are on the same page.

Sincerely,

Jimmer McDonald

A handwritten signature in black ink that reads "Jimmer McDonald". The signature is written in a cursive style and is positioned below the printed name.

RECEIVED
MAR 14 2018

		SENIOR CITIZEN/DISABLED VETERAN PROPERTY TAX EXEMPTION APPLICATION AS 29.45.030 (e)-(i)			
1. Name of Municipality: <u>Unalaska.</u>		2. Property Tax I.D. #: <u>03-04-946</u>		3. Tax Year <u>2018</u>	
4. Name of Applicant: <u>MARY H. LEKANOFF</u>		5. Birth date: <u>[Redacted]</u>		6. Social Security #: <u>[Redacted]</u>	
7. Name of Spouse: _____		8. _____		9. _____	
10. Mailing Address: <u>P.O. Box 63</u>			11. Residential Physical Address: <u>90 Lake Drive (off Hud)</u>		
2. Home Phone: <u>581-2790</u>		Message Phone: <u>907-354-2790</u>		13. Please check one of the following	
14. Type of Dwelling: <input checked="" type="checkbox"/> single family <input type="checkbox"/> condominium <input checked="" type="checkbox"/> mobile home <input type="checkbox"/> duplex <input type="checkbox"/> other _____		<input checked="" type="checkbox"/> I am applying as a Senior Citizen age 65 or older <input type="checkbox"/> I am applying as a widow or widower, age 60-64, of a previously qualified applicant. <input type="checkbox"/> I am applying as a Disabled Veteran			
15. Is this your permanent place of abode? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, permanent residential address is: _____			16. Is your home on land you own? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, % of ownership _____ If no, owner's name: _____		
17. Is any portion of this property used for commercial or rental purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, percentage: _____ %					
18. Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.					
Date: <u>2-14-18</u>		Signature of Applicant: <u>Mary H. Lekanoff</u>			

Following is for Local Assessor/Clerk Use Only

New Filing Prior Filing Approved Denied (late filing)

Proof Provided: Age Disability (DAV)
 Ownership Verified By _____

Parcel Number and/or Legal Description: 0307946; Lot 5 Block 2 Ilivliuk Lake Subd

Comments: _____

Property Value	Land	Building	Total
	<u>34,200</u>	<u>148,005</u>	<u>182,205</u>
Secondary lots	_____		_____
Adjustments:	Total Property Value		\$ _____
Ownership	% _____		_____
Commercial/Rental	% _____		() _____
	Subtotal:		\$ _____
	If Subtotal exceeds \$150,000, use this figure:		\$ 150,000

	SC/DAV Exempt Value	Tax Code Area	Mill Rate	SC/DV Exempt Taxes
Borough	_____	_____	_____	_____
City	_____	_____	_____	_____
	Total SC/DAV Exempt	Tax Amount		\$ _____

3-14-18




Mayor & Council

I would like the Senior Citizen Disabled
Veteran Property Tax Exemption Deadline
of March 1st be waived.


The reason is because I forgot
about it again as I did last year.
Very sorry about that.

Mary H. LeKamp

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 FEB 15 2018



**SENIOR CITIZEN/DISABLED VETERAN
 PROPERTY TAX EXEMPTION APPLICATION
 AS 29.45.030 (e)-(i)**



1. Name of Municipality: <i>City of Unalaska</i>		2. Property Tax ID: <i>90307502</i>	3. Tax Year <i>2018</i>
4. Name of Applicant: <i>Gertrude D. Swamy</i>		5. [Redacted]	6. Social Security # [Redacted]
7. Name of Spouse: <i>deceased - Samuel</i>		8. Birth date: [Redacted]	
10. Mailing Address: <i>Box 197 Unalaska AK 99768</i>		11. Residential Physical Address: <i>316 Bayview Av</i>	
2. Home Phone: <i>(907) 581-1597</i>	Message Phone: <i>(907) 581-3700</i>	13. Please check one of the following	
14. Type of Dwelling: <input checked="" type="checkbox"/> single family <input type="checkbox"/> condominium <input type="checkbox"/> mobile home <input type="checkbox"/> duplex <input type="checkbox"/> other _____		<input checked="" type="checkbox"/> I am applying as a Senior Citizen age 65 or older <input type="checkbox"/> I am applying as a widow or widower, age 60-64, of a previously qualified applicant. <input type="checkbox"/> I am applying as a Disabled Veteran	
15. Is this your permanent place of abode? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, permanent residential address is: _____		16. Is your home on land you own? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, % of ownership _____ If no, owner's name: _____	
17. Is any portion of this property used for commercial or rental purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, percentage: _____ %			
18. Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210.			
Date: <i>3/15/2018</i>		Signature of Applicant: <i>Gertrude D. Swamy</i>	

Following is for Local Assessor/Clerk Use Only

<input type="checkbox"/> New Filing	<input checked="" type="checkbox"/> Prior Filing	<input type="checkbox"/> Approved	<input checked="" type="checkbox"/> Denied (late filing)
Proof Provided:	<input type="checkbox"/> Age	<input type="checkbox"/> Disability (DAV)	Verified By: _____
Parcel Number and/or Legal Description:	<i>Lot 1 Block 4 USS 1992; 0307502</i>		
Comments:			
Property Value	Land <i>66,800</i>	Building <i>153,985</i>	Total <i>220,785</i>
Secondary lots	Total Property Value:		<i>\$ 220,785</i>
Adjustments:	Ownership % _____	Commercial/Rental % _____	Subtotal: \$ _____
	If Subtotal exceeds \$150,000, use this figure:		\$ 150,000
Borough	SC/DAV Exempt Value	Tax Code Area	Mill Rate
City	_____	_____	_____
	Total SC/DAV Exempt	Tax Amount	\$ _____

Gertrude D. Svarny
PO Box 197
Unalaska, Alaska 99685



March 15, 2018

Mayor and City Council
City of Unalaska
PO Box 610
Unalaska, Alaska 9968

Re: Senior Citizen Property Tax Exemption Application

Mayor and Council:

I would like to request that you accept my application for a Senior Citizens Property Tax Exemption. I am filing after the deadline because the paperwork got lost in the shuffle. I have been receiving this tax exemption for years and truly appreciate it. Thank you for your consideration

Regards,

Gertrude D. Svarny

Cc: file