

CITY OF UNALASKA  
UNALASKA, ALASKA

RESOLUTION 2018-28

A RESOLUTION OF THE UNALASKA CITY COUNCIL AUTHORIZING A WAIVER FOR FAILURE TO FILE A TIMELY APPLICATION FOR THE SENIOR CITIZEN PROPERTY TAX EXEMPTION FOR ALVIN BERESKIN

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 1<sup>st</sup> of each year; and

WHEREAS, Alvin Bereskin, a senior citizen, did not file a timely application but has requested a waiver be granted and that his application 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 a waiver for failure to timely file an application for the senior citizen property tax exemption for Alvin Bereskin.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 10, 2018.

  
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Frank Kelty  
Mayor

ATTEST:

  
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Marjie Veeder  
City Clerk



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## MEMORANDUM TO COUNCIL

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To: Mayor and City Council Members  
From: Marjie Veeder, City Clerk  
Through: Thomas E. Thomas, City Manager  
Date: April 10, 2018  
Re: Resolution 2018-28: A Resolution of the Unalaska City Council authorizing a waiver for failure to file a timely application for the Senior Citizen Property Tax Exemption for Alvin Bereskin

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**SUMMARY:** The State of Alaska and the City of Unalaska 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 1<sup>st</sup> each year as the deadline for submitting an application for the exemption. Alvin Bereskin, a senior citizen, failed to make timely application for the exemption, but has written a letter of appeal asking that the deadline be waived and his late application be accepted. Through Resolution 2018-28, Council is asked to authorize a waiver of the March 1<sup>st</sup> deadline for filing for the senior citizens property tax exemption for Alvin Bereskin.

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

2014 Rita Hawley, Vincent Tutiakoff and Arnold Dushkin  
2015 Nicholai Lekanoff and Irene McGlashan  
2016 Mary H. Lekanoff  
2018 Malcom "Jimmer" McDonald, Gertrude Svarny, Mary 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 1<sup>st</sup> 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 Mr. Bereskin, received direct notification in the form of a letter setting out the deadlines along with the application for the exemption. Mr. Bereskin also received a telephone call reminding him to apply.

After the March 1 deadline passed, Mr. Bereskin contacted the clerk's office and requested a waiver of the March 1st application deadline which, if granted, will allow the City Clerk to accept the application for the senior citizen tax exemption as if timely filed. 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 waiver; or authorize the waiver and accept the late application as if filed timely.

**FINANCIAL IMPLICATIONS:** With a mill rate of 10.5, authorizing the exemption of \$150,000 of assessed value will result in a loss of \$1,575 real property tax revenue.

**LEGAL:** None sought.

**STAFF RECOMMENDATION:** This is a Council decision.

**PROPOSED MOTION:** I move to adopt Resolution 2018-28.

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

**ATTACHMENTS:**

1. UCO 6.28.030(E) and (F)
2. Application and Letter of Appeal received from Alvin Bereskin



### **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.