

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2023-12

A RESOLUTION OF THE UNALASKA CITY COUNCIL AUTHORIZING WAIVERS FOR FAILURE TO FILE TIMELY APPLICATIONS FOR THE SENIOR CITIZEN PROPERTY TAX EXEMPTION FOR ABI WOODBRIDGE AND HOWARD D. HENNING

WHEREAS, through Alaska Statute (AS) 29.45.030 and Unalaska Code of Ordinances (UCO) 6.28.030(A)(6)(a), citizens who are age 65 or older are allowed an exemption on the first \$150,000 of 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(D)(3) sets the deadline for filing as March 1st of each year; and

WHEREAS, Abi Woodbridge and Howard D. Henning, 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, UCO 6.28.030(D)(3) states 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 Abi Woodbridge and Howard D. Henning.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 11, 2023.


Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:


Estkarlen Magdaong
Deputy City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Marjie Veeder, City Clerk
Through: William Homka, Acting City Manager
Date: April 11, 2023
Re: Resolution 2023-12: Authorizing waivers for failure to file timely applications for the Senior Citizen Property Tax Exemption for Abi Woodbridge and Howard D. Henning

SUMMARY: The City of Unalaska, as authorized by the State of Alaska, provides an exemption from property tax for the first \$150,000 in assessed value of real property owned and occupied 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. Abi Woodbridge and Howard D. Henning, 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 2023-12, Council is asked to authorize waivers of the March 1st deadline for filing for the senior citizens property tax exemption for Abi Woodbridge and Howard D. Henning.

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

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. UCO 6.28.030(D)(3) sets the deadline for filing in Unalaska as March 1st of each year. However, code goes on to state that 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 a permanent place of abode" by the senior citizen.

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 City Clerk 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 applicants, received direct notification and reminders from the Clerk to apply for the exemption.

After the March 1 deadline passed, the Clerk's office received letters from Abi Woodbridge and Howard D. Henning 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. The applicant's letters are attached. Neither is a first time filer for this exemption.

Unalaska Code of Ordinances 6.28.030(D)(3) authorizes the City Council, "for good cause shown", to "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."

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

FINANCIAL IMPLICATIONS: Ms. Woodbridge's property is assessed at \$89,800. If the exemption is granted and with a mill rate of 10.5, the City will lose \$942.90 in property tax revenue. Mr. Henning's property is assessed at \$365,900. Exempting the first \$150,000 of assessed value will result in a loss of \$1,575 in property tax revenue. The assessor may adjust the amount of the exemption because 25% of the property is a rental.

LEGAL: None sought.

STAFF RECOMMENDATION: This is a Council decision.

PROPOSED MOTION: I move to adopt Resolution 2023-12.

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

ATTACHMENTS:

1. UCO 6.28.030(D)(3)
2. Letters of Appeal received from Abi Woodbridge and Howard D. Henning

UCO § 6.28.030 REQUIRED EXEMPTIONS

(A) The following is exempt from general property taxation:

...

(6) The first \$150,000 of the assessed value of the real property owned and occupied as a permanent place of abode by:

(a) A resident 65 years of age or over;

...

(D) For the purposes of (A)(6) ...

(3) No exemption may be granted 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.

March 15, 2023

Mayor Tutiakoff & City Council Members

% Unalaska City Clerk
PO Box 610
Unalaska, Alaska, 99685

Subject: Request to Waive the late Filing deadline Date of my Senior Citizen's Property Tax Exemption Application.

Dear Mayor Tutiakoff & Unalaska City Council Members,

I would be most grateful if you would waive my late filing of my application and grant me the Senior Citizens Property Tax Exemption.

I had both this Tax exemption application and the Senior Citizen's Sales Tax Refund form filled out and kept forgetting to bring them to the Clerk's Office.

For some reason I have always thought that both were due on March 31st and even after I was kindly sent a clear reminder - on Feb 21st, by Estkarlen Madong of the City Clerk's Office - to file the forms before their deadlines, I kept forgetting.

I finally e-mailed them to the Clerks Office but, alas It was on March 6th which, as it turned out, was past the March 1st application deadline for the Sr. Citizen's Property Tax Exemption.

My apologies for this extra work for you and the City Clerk's Office personnel as you consider my request.

Aging has its joys and tribulations and remembering the timely filing of applications appears to be one of the latter.

Sincerely,


Abi Woodbridge

March 31, 2023

Unalaska City Council:

I forgot to apply for the 2023 Property Tax Exemption for senior citizens. This is my request that you waive my late application and allow me to have the exemption for senior citizens on my property taxes.

Thank you for your consideration.

Howard D. Henning 3-31-23

Howard Henning