

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2019-43

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

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, HIDA KUDRIN, a senior citizen, did not file a timely application but has requested a waiver be granted and that her 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 to Hida Kudrin for failure to timely file an application for the senior citizen property tax exemption.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on July 9, 2019.


Frank Kelty
Mayor

ATTEST:


Marjie Veeder
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Marjie Veeder, City Clerk
Through: Erin Reinders, City Manager
Date: July 9, 2019
Re: Resolution 2019-43 authorizing a waiver to Hida Kudrin for failure to file a timely application for the Senior Citizen Property Tax Exemption

SUMMARY: The State and the City provide an exemption from real property tax, up to the first \$150,000 in assessed value, for real property owned by residents who are age 65 and older. UCO 6.28.030(F) sets March 1 as the deadline for submitting an application for the exemption. Hida Kudrin, 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 her late application be accepted as if timely filed. Adoption of Resolution 2019-43 authorizes the waiver.

PREVIOUS COUNCIL ACTION: Before 2014, Council did not act on any such requests. Starting in 2014, Council has granted at least 10 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's Office.

UCO 6.28.030(F) sets the deadline for filing in Unalaska as March 1 of each year. However, code allows the City Council to waive a claimant's failure to make timely application and authorize the assessor to accept the application as if timely filed.

DISCUSSION: Each year, in an effort to ensure that all eligible property owners take advantage of the senior citizen property tax exemption, the Clerk's office advertises the exemption program by posting flyers around town, sending blast-faxes and placing information on the City website. Additionally, all persons who filed for the exemption in past years, including Ms. Kudrin, received direct notification in the form of a letter setting out the deadlines along with the application for the exemption.

On July 1, 2019, Ms. Kudrin contacted the clerk's office and requested a waiver of the March 1 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 on Ms. Kudrin's property, with an assessed value of \$104,700, will result in a loss of \$1,099.35 real property tax revenue.

LEGAL: None sought.

STAFF RECOMMENDATION: This is a Council decision.

PROPOSED MOTION: I move to adopt Resolution 2019-43.

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

ATTACHMENTS:

1. UCO 6.28.030(E) and (F)
2. Ms. Kudrin's application and letter

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.

City Council

July 1, 2019



Dear City Council members:

I received a bill from the City of Unalaska for my property taxes.

I went and talked to the City Clerk, they said they send me notices and I have no idea why I didn't go fill them out my paperwork in March and I can't remember if I was in town so I have no excuse

I am working with the city to get this matter cleared up. I really do try to keep my bills paid

I am a senior citizen with limited funds

Thanks for your consideration

Aida J. Kudrin
Box 28

Unalaska, AK 99685
581-1739