

Presented by: The Manager
Introduced: 12-16-76
Referred to:

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 418

A RESOLUTION GRANTING THE ASSESSOR THE AUTHORITY
TO APPROVE LATE APPLICATION FOR SENIOR CITIZENS'
PROPERTY TAX AND SPECIAL ASSESSMENT EXEMPTIONS.

WHEREAS, Alaska Statute 29.53.020 and Alaska Statute 29.63.065 provide for the exemption from real property taxes and certain special assessments against property owned by qualified senior citizens, and

WHEREAS, such exemptions are granted only upon timely application in accordance with A.S. 29.53.020(f), and

WHEREAS, said statute also provides that the governing body of the municipality, for good cause shown, may waive an applicant's failure to make timely application and authorize the assessor to accept the application as if timely filed, and

WHEREAS, the assessor of the city and borough of Juneau is capable of making a determination of whether or not good cause for a late filing exists,

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

That the assessor of the city and borough of Juneau is hereby authorized to act on behalf of the assembly to approve late filed applications for senior citizens' property tax and special assessment exemptions upon a determination by the assessor that good cause has been shown. The assessor shall render a written decision in each such case setting forth his reasons for granting or denying a request for acceptance of a late filing. The written decision shall be mailed or delivered to the applicant along with written notice that the applicant may appeal to the assembly within 20 days if not satisfied with the assessor's decision.

Adopted this 16th day of December, 1976.



Mayor

Attest:

