



City and Borough of Wrangell
Board of Equalization (BOE) Meeting
AGENDA

Monday, May 10, 2021
6:00 PM

Location: Borough Assembly Chambers
and Zoom Teleconference

1. CALL TO ORDER

2. ROLL CALL

3. PERSONS TO BE HEARD

4. ITEM(S) OF BUSINESS

- a. Property Tax Appeals (if any)
- b. Approval of the Senior Citizen Property Tax Exemptions for the Tax Year 2021 for the Total Assessed Value of \$31,382,300
- c. Approval of the Disabled Veteran Exemptions for the Tax Year 2021 for the Total Assessed Value of \$598,900
- d. Approval of the Fire Suppression Property Tax Exemptions for the Tax Year 2021 for the Total Assessed Value of \$55,212

5. ADJOURNMENT

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 10, 2021
	<u>Agenda NO.</u>	4

Property Tax Appeals (if any)

SUBMITTED BY:

Robbie Marshall, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 19: \$	FY 20: \$	FY21: \$
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Amount Budgeted:

FY19 \$XXX

Account Number(s):

XXXXXX XXX XXXX

Account Name(s):

Enter Text Here

Unencumbered Balance(s) (prior to expenditure):

\$XXX

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. If there are any appeals to be heard, they will be provided at the meeting.

RECOMMENDATION MOTION:

Move to accept the Real Property Tax Assessment prepared and presented by Lila Koplin, Borough Assessor, in the amount of \$_____ for Property Owner Appellant _____.

or

Move to amend the Real Property Tax Assessment from \$_____ to \$_____ for Property Owner Appellant _____.

Assessment notices are mailed each year, no later than March 20th. As stated in WMC 5.04.160, Appeal by person assessed; Any person who receives notice or whose name appears on the assessment roll may appeal, as provided in this chapter, to the board (BOE) with respect to any alleged error in the valuation, overcharge or omission of the assessor, not adjusted to the taxpayer's satisfaction. A person appealing from a presumed assessment as provided in WMC 5.04.090 (Assessment-Determination), shall not prevail unless able to demonstrate excusable neglect, delay in mail delivery, or error in name.

Our Assessor, Lila Koplin has been in contact with the property owners who filed appeals to try and come to a resolution. If there are unresolved Property Tax Appeals for you to consider, that list will be provided to you at this meeting.

CITY & BOROUGH OF WRANGELL, ALASKA BOARD OF EQUALIZATION AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 10, 2021
	<u>Agenda Section</u>	4

Approval of the Senior Citizen Property Tax Exemptions for the Tax Year 2021 for the Total Assessed Value of \$31,382,300

SUBMITTED BY:

Robbie Marshall, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
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Amount Budgeted:

	FY20 \$XXX
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Account Number(s):

	XXXXX XXX 6100
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Account Name(s):

	Personnel Benefits
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Unencumbered Balance(s) (prior to expenditure):

	\$XXX
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Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Senior Citizen Exemption Listing

RECOMMENDATION MOTION:

Move to Approve the Senior Citizen Property Tax Exemptions for the Tax Year 2021 for the Total Assessed Value of \$31,382,300.

SUMMARY STATEMENT:

Following the March 1st deadline, the City & Borough of Wrangell received 280 senior citizen exemptions, up from 259 for tax year 2020. This represents an exempted tax revenue of \$400,124, and increased reduction in property tax revenue of \$31,078 from 2020.

As a reminder, this is an unfunded State mandate.

Wrangell Municipal Code 5.04.040

A. Pursuant to AS 29.45.030(e) and the requirements of this section, the first \$150,000 of assessed value of real property owned and occupied as the primary residence and permanent place of abode by the following persons is exempt from taxation:

1. A resident 65 years of age or older on January 1st of the assessment year; or
2. A resident who is a disabled veteran on January 1st of the assessment year; or
3. A resident at least 60 years old on January 1st of the assessment year who is the widow or widower of a person who qualified for an exemption under subsection (A)(1) or (A)(2) of this section.

B. To be eligible for an exemption under subsection (A) of this section, for a year the individual applying for an exemption must also meet requirements under one of the following subsections:

1. The individual shall be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year; or
2. If the individual has not applied or does not apply for one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified in subsection (B)(1) of this section had the individual applied.

C. Only one exemption under subsection (A) of this section may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under subsection (A) of this section if the finance director determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the finance director may be appealed under

AS 44.62.560 through 44.62.570.

D. An exemption may not be granted under subsection (A) of this section except upon written application for the exemption on a form designated by the borough. The claimant must file the application no later than March 1st of the first assessment year for which the exemption is sought. The assembly, for good cause shown, may waive the claimant's failure to make timely application for exemption for that year and authorize the finance director to accept the application as if timely filed. To be considered by the assembly, a request to waive the claimant's failure to make timely application for exemption must be in writing and filed no later than April 15th of the assessment year for which the exemption is sought.

E. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant.

F. The finance director shall require proof in the form the finance director considers necessary of the right to and amount of an exemption claimed under subsection (A) of this section and shall require a disabled veteran claiming an exemption under subsection (A) of this section to provide evidence of the disability rating. The finance director may require proof of eligibility for exemption under this section at any time.

G. Subsequent annual applications for exemption under this section shall not be required. It shall be the responsibility of every person who obtains a property tax exemption under this section to notify the borough of any change in ownership, property use, residency, permanent place of abode, status of disability, or other factor affecting qualification for the exemption. The finance director may at any time demand proof of current eligibility for exemption under this section.

Exemption Details Description	Parcel	Property Value	Exempt Amount	Total Value after Exemption
SENIOR CITIZEN	11 MILE ZIMOVIA HWY	\$252,200	-\$150,000	\$102,200
SENIOR CITIZEN	612 ETOLIN AVE	\$201,700	-\$150,000	\$51,700
SENIOR CITIZEN	840 LEMIEUX	\$157,600	-\$150,000	\$7,600
SENIOR CITIZEN	3.5 MILE ZIMOVIA HWY	\$96,500	-\$96,500	\$0
SENIOR CITIZEN	424 CHURCH ST	\$69,000	-\$69,000	\$0
SENIOR CITIZEN	214 ST MICHAELS ST	\$189,200	-\$94,600	\$94,600
SENIOR CITIZEN	209 BENNETT ST	\$114,900	-\$114,900	\$0
SENIOR CITIZEN	510 WRANGELL AVE	\$147,600	-\$147,600	\$0
SENIOR CITIZEN	207 WEBBER ST	\$68,200	-\$68,200	\$0
SENIOR CITIZEN	118 ST MICHAELS ST	\$173,400	-\$150,000	\$23,400
SENIOR CITIZEN	429 CHURCH ST	\$102,200	-\$102,200	\$0
SENIOR CITIZEN	7.5 MILE ZIMOVIA HWY	\$212,400	-\$150,000	\$62,400
SENIOR CITIZEN	803 ASH ST	\$317,500	-\$150,000	\$167,500
SENIOR CITIZEN		\$8,000	-\$8,000	\$0
SENIOR CITIZEN	821 ZIMOVIA HWY	\$193,200	-\$48,300	\$144,900
SENIOR CITIZEN	931 ZIMOVIA HWY	\$255,100	-\$150,000	\$105,100
SENIOR CITIZEN	814 CASE AVE	\$125,600	-\$125,600	\$0
SENIOR CITIZEN	5.5 MILE SHOEMAKER L	\$192,700	-\$115,600	\$77,100
SENIOR CITIZEN	2.25 MILE ZIMOVIA HW	\$84,400	-\$84,400	\$0
SENIOR CITIZEN	109 ST MICHAELS ST	\$147,800	-\$147,800	\$0
SENIOR CITIZEN	522 ZIMOVIA HWY	\$171,400	-\$150,000	\$21,400
SENIOR CITIZEN	532 ZIMOVIA HWY	\$217,300	-\$150,000	\$67,300
SENIOR CITIZEN		\$4,600	-\$4,600	\$0
SENIOR CITIZEN	2.5 MILE ZIMOVIA HWY	\$150,100	-\$150,000	\$100
SENIOR CITIZEN	3 MILE ZIMOVIA HWY	\$203,100	-\$150,000	\$53,100
SENIOR CITIZEN	8.25 MILE ZIMOVIA HW	\$221,200	-\$150,000	\$71,200
SENIOR CITIZEN		\$175,500	-\$150,000	\$25,500
SENIOR CITIZEN		\$7,600	-\$7,600	\$0
SENIOR CITIZEN	728 CASE AVE	\$96,700	-\$96,700	\$0
SENIOR CITIZEN	634 SHAKES ST	\$53,400	-\$53,400	\$0
SENIOR CITIZEN	219 CHURCH ST	\$116,900	-\$116,900	\$0
SENIOR CITIZEN		\$9,900	-\$9,900	\$0

Exemption Details Description	Parcel	Property Value	Exempt Amount	Total Value after Exemption
SENIOR CITIZEN	3.25 MILE ZIMOVIA HW'	\$126,100	-\$126,100	\$0
SENIOR CITIZEN	3.5 MILE ZIMOVIA HWY	\$115,700	-\$115,700	\$0
SENIOR CITIZEN	106 PINE ST	\$143,700	-\$143,700	\$0
SENIOR CITIZEN	4 MILE ZIMOVIA HWY	\$195,200	-\$150,000	\$45,200
SENIOR CITIZEN	330 1ST AVE	\$215,600	-\$150,000	\$65,600
SENIOR CITIZEN	326 1ST AVE	\$216,600	-\$150,000	\$66,600
SENIOR CITIZEN	310 1ST AVE	\$188,100	-\$150,000	\$38,100
SENIOR CITIZEN	327 MISSION ST	\$114,600	-\$114,600	\$0
SENIOR CITIZEN	227 1ST AVE	\$203,600	-\$150,000	\$53,600
SENIOR CITIZEN		\$10,800	-\$10,800	\$0
SENIOR CITIZEN	320 ST MICHAELS ST	\$199,300	-\$150,000	\$49,300
SENIOR CITIZEN		\$2,500	-\$2,500	\$0
SENIOR CITIZEN	1019 CASE AVE	\$213,200	-\$150,000	\$63,200
SENIOR CITIZEN		\$264,300	-\$150,000	\$114,300
SENIOR CITIZEN	319 ST MICHAELS ST	\$226,600	-\$150,000	\$76,600
SENIOR CITIZEN	314 MISSION ST	\$186,700	-\$150,000	\$36,700
SENIOR CITIZEN	324 REID ST	\$171,300	-\$150,000	\$21,300
SENIOR CITIZEN	208 REID ST	\$109,500	-\$109,500	\$0
SENIOR CITIZEN	11 CREST DR	\$155,700	-\$150,000	\$5,700
SENIOR CITIZEN	417 MISSION ST	\$146,800	-\$146,800	\$0
SENIOR CITIZEN	206 1ST ST	\$118,500	-\$118,500	\$0
SENIOR CITIZEN	210 1ST AVE	\$127,300	-\$127,300	\$0
SENIOR CITIZEN	220 1ST AVE	\$205,000	-\$150,000	\$55,000
SENIOR CITIZEN	9.2 MILE ZIMOVIA HW'	\$36,500	-\$36,500	\$0
SENIOR CITIZEN	105 PARK AVE	\$187,500	-\$150,000	\$37,500
SENIOR CITIZEN		\$124,400	-\$124,400	\$0
SENIOR CITIZEN	5.5 MILE ZIMOVIA HWY	\$86,500	-\$86,500	\$0
SENIOR CITIZEN		\$103,700	-\$103,700	\$0
SENIOR CITIZEN	1404 PENINSULA ST	\$167,400	-\$150,000	\$17,400
SENIOR CITIZEN		\$140,300	-\$140,300	\$0
Senior Citizen	211 OCEAN VIEW DR	\$190,000	-\$150,000	\$40,000
SENIOR CITIZEN	1448 PENINSULA ST	\$224,700	-\$150,000	\$74,700

Exemption Details Description	Parcel	Property Value	Exempt Amount	Total Value after Exemption
SENIOR CITIZEN	102 SUNSET BLVD	\$102,200	-\$102,200	\$0
SENIOR CITIZEN	105 SUNSET BLVD	\$144,600	-\$144,600	\$0
SENIOR CITIZEN	204 OCEAN VIEW DR	\$232,400	-\$150,000	\$82,400
SENIOR CITIZEN	319 OCEAN VIEW DR	\$293,300	-\$150,000	\$143,300
SENIOR CITIZEN	308 OCEAN VIEW DR	\$164,800	-\$150,000	\$14,800
SENIOR CITIZEN	214 FRONT ST	\$103,600	-\$13,000	\$90,600
SENIOR CITIZEN		\$2,500	-\$2,500	\$0
SENIOR CITIZEN	4.5 MILE ZIMOVIA HWY	\$86,900	-\$86,900	\$0
SENIOR CITIZEN	9 MILE ZIMOVIA HWY	\$335,800	-\$150,000	\$185,800
SENIOR CITIZEN	213 3RD ST	\$200,300	-\$150,000	\$50,300
SENIOR CITIZEN	113 REID ST	\$151,900	-\$129,100	\$22,800
SENIOR CITIZEN	9.27 MILE ZIMOVIA HW	\$277,900	-\$150,000	\$127,900
SENIOR CITIZEN		\$5,600	-\$5,600	\$0
SENIOR CITIZEN	220 MCKINNON ST	\$170,800	-\$150,000	\$20,800
SENIOR CITIZEN	215 2ND ST	\$108,000	-\$108,000	\$0
SENIOR CITIZEN	109 FORT ST	\$62,500	-\$62,500	\$0
SENIOR CITIZEN		\$4,000	-\$4,000	\$0
SENIOR CITIZEN	120 FORT ST	\$115,000	-\$115,000	\$0
SENIOR CITIZEN	110 CRITTENDEN	\$138,400	-\$138,400	\$0
SENIOR CITIZEN	137 FEDERAL WAY	\$81,000	-\$81,000	\$0
SENIOR CITIZEN	127 2ND ST	\$68,200	-\$68,200	\$0
SENIOR CITIZEN	12.5 MILE ZIMOVIA HW	\$66,500	-\$66,500	\$0
SENIOR CITIZEN		\$215,100	-\$150,000	\$65,100
SENIOR CITIZEN	1040 CASE AVE	\$78,800	-\$78,800	\$0
SENIOR CITIZEN	131 CHURCH ST	\$119,400	-\$119,400	\$0
SENIOR CITIZEN	114 COW ALY	\$89,500	-\$89,500	\$0
SENIOR CITIZEN		\$144,300	-\$42,300	\$102,000
SENIOR CITIZEN	115 MCKINNON ST	\$153,300	-\$150,000	\$3,300
SENIOR CITIZEN	4 MILE ZIMOVIA HWY	\$179,000	-\$150,000	\$29,000
SENIOR CITIZEN	4 MILE ZIMOVIA HWY	\$84,500	-\$84,500	\$0
SENIOR CITIZEN	4 MILE ZIMOVIA HWY	\$117,600	-\$117,600	\$0
SENIOR CITIZEN		\$171,900	-\$150,000	\$21,900

Exemption Details Description	Parcel	Property Value	Exempt Amount	Total Value after Exemption
SENIOR CITIZEN		\$67,500	-\$67,500	\$0
SENIOR CITIZEN	209 1ST AVE	\$160,800	-\$150,000	\$10,800
SENIOR CITIZEN	114 3RD ST	\$151,700	-\$150,000	\$1,700
SENIOR CITIZEN	147 3RD ST	\$218,600	-\$150,000	\$68,600
SENIOR CITIZEN	151 3RD ST	\$102,900	-\$102,900	\$0
SENIOR CITIZEN	120 3RD ST	\$204,200	-\$150,000	\$54,200
SENIOR CITIZEN	117 MT. DEWEY LN	\$251,300	-\$150,000	\$101,300
SENIOR CITIZEN	115 MT. DEWEY LN	\$296,900	-\$150,000	\$146,900
SENIOR CITIZEN	113 MT. DEWEY LN	\$246,600	-\$150,000	\$96,600
SENIOR CITIZEN		\$193,800	-\$150,000	\$43,800
SENIOR CITIZEN		\$12,000	-\$12,000	\$0
SENIOR CITIZEN		\$138,200	-\$138,200	\$0
SENIOR CITIZEN	220 CASSIAR ST	\$153,900	-\$150,000	\$3,900
SENIOR CITIZEN		\$5,000	-\$5,000	\$0
SENIOR CITIZEN	9.1 MILE ZIMOVIA HWY	\$240,600	-\$150,000	\$90,600
SENIOR CITIZEN	820 ZIMOVIA AVE	\$111,800	-\$111,800	\$0
SENIOR CITIZEN	214 CASSIAR ST	\$277,700	-\$150,000	\$127,700
SENIOR CITIZEN	5.5 MILE LOOP RD	\$120,200	-\$120,200	\$0
SENIOR CITIZEN		\$10,000	-\$10,000	\$0
SENIOR CITIZEN	210 2ND AVE	\$119,700	-\$119,700	\$0
SENIOR CITIZEN	9 MILE ZIMOVIA HWY	\$160,200	-\$150,000	\$10,200
SENIOR CITIZEN		\$23,600	-\$23,600	\$0
SENIOR CITIZEN		\$57,600	-\$57,600	\$0
SENIOR CITIZEN	233 STIKINE AVE	\$65,300	-\$65,300	\$0
SENIOR CITIZEN	1.5 MILE ZIMOVIA HWY	\$49,800	-\$49,800	\$0
SENIOR CITIZEN	217 STIKINE AVE	\$192,200	-\$150,000	\$42,200
SENIOR CITIZEN	2 MILE ZIMOVIA HWY	\$162,900	-\$150,000	\$12,900
SENIOR CITIZEN		\$3,500	-\$3,500	\$0
SENIOR CITIZEN		\$152,600	-\$150,000	\$2,600
SENIOR CITIZEN	11.9 MILE ZIMOVIA HWY	\$132,900	-\$132,900	\$0
SENIOR CITIZEN	5.75 MILE ZIMOVIA HWY	\$107,100	-\$107,100	\$0
SENIOR CITIZEN		\$177,300	-\$150,000	\$27,300

Exemption Details Description	Parcel	Property Value	Exempt Amount	Total Value after Exemption
SENIOR CITIZEN	4.5 MILE ZIMOVIA HWY	\$129,600	-\$129,600	\$0
SENIOR CITIZEN	520 CHURCH ST	\$174,000	-\$150,000	\$24,000
SENIOR CITIZEN	341 CASSIAR ST	\$70,300	-\$70,300	\$0
SENIOR CITIZEN	345 CASSIAR ST	\$111,100	-\$111,100	\$0
SENIOR CITIZEN	339 CASSIAR ST	\$124,700	-\$124,700	\$0
SENIOR CITIZEN	210 BERGER ST	\$228,300	-\$150,000	\$78,300
SENIOR CITIZEN	914 ZIMOVIA HWY	\$202,200	-\$150,000	\$52,200
SENIOR CITIZEN	6 MILE ZIMOVIA HWY	\$285,100	-\$150,000	\$135,100
SENIOR CITIZEN		\$43,200	-\$43,200	\$0
SENIOR CITIZEN		\$6,400	-\$6,400	\$0
SENIOR CITIZEN	5.5 MILE SHOEMAKER L	\$342,200	-\$150,000	\$192,200
SENIOR CITIZEN		\$49,400	-\$49,400	\$0
SENIOR CITIZEN	5.25 ZIMOVIA HWY	\$106,600	-\$106,600	\$0
SENIOR CITIZEN	3.5 MILE ZIMOVIA HWY	\$217,600	-\$150,000	\$67,600
SENIOR CITIZEN	601 ZIMOVIA HWY	\$116,800	-\$116,800	\$0
SENIOR CITIZEN		\$149,400	-\$149,400	\$0
SENIOR CITIZEN	5.5 MILE ZIMOVIA HWY	\$64,200	-\$64,200	\$0
SENIOR CITIZEN		\$186,100	-\$150,000	\$36,100
SENIOR CITIZEN		\$86,500	-\$86,500	\$0
SENIOR CITIZEN	1311 PENINSULA ST	\$311,100	-\$150,000	\$161,100
SENIOR CITIZEN		\$4,000	-\$4,000	\$0
SENIOR CITIZEN	2 MILE ZIMOVIA HWY	\$282,800	-\$150,000	\$132,800
SENIOR CITIZEN	2.25 MILE ZIMOVIA HWY	\$182,100	-\$150,000	\$32,100
SENIOR CITIZEN	3.5 MILE ZIMOVIA HWY	\$158,000	-\$150,000	\$8,000
SENIOR CITIZEN	1043 ZIMOVIA HWY	\$172,700	-\$150,000	\$22,700
SENIOR CITIZEN	3 MILE ZIMOVIA HWY	\$166,000	-\$150,000	\$16,000
SENIOR CITIZEN	709 EVERGREEN AVE	\$113,100	-\$113,100	\$0
SENIOR CITIZEN	729 EVERGREEN AVE	\$120,200	-\$120,200	\$0
SENIOR CITIZEN		\$109,200	-\$109,200	\$0
SENIOR CITIZEN	917 EVERGREEN AVE	\$162,500	-\$150,000	\$12,500
SENIOR CITIZEN	807 EVERGREEN ST	\$118,200	-\$118,200	\$0
SENIOR CITIZEN	5.5 MILE ZIMOVIA HWY	\$125,500	-\$125,500	\$0

Exemption Details Description	Parcel	Property Value	Exempt Amount	Total Value after Exemption
SENIOR CITIZEN		\$6,500	-\$6,500	\$0
SENIOR CITIZEN		\$9,200	-\$9,200	\$0
SENIOR CITIZEN		\$82,500	-\$82,500	\$0
SENIOR CITIZEN	110 5TH AVE	\$129,100	-\$129,100	\$0
SENIOR CITIZEN	711 EVERGREEN AVE	\$68,800	-\$68,800	\$0
SENIOR CITIZEN	107 5TH AVE	\$254,500	-\$150,000	\$104,500
SENIOR CITIZEN	930 EVERGREEN AVE	\$175,300	-\$150,000	\$25,300
SENIOR CITIZEN	622 ZIMOVIA HWY	\$207,400	-\$150,000	\$57,400
SENIOR CITIZEN	1048 ZIMOVIA HWY	\$167,000	-\$150,000	\$17,000
SENIOR CITIZEN	131 GRAVES ST	\$83,900	-\$83,900	\$0
SENIOR CITIZEN		\$334,400	-\$150,000	\$184,400
SENIOR CITIZEN		\$249,500	-\$150,000	\$99,500
SENIOR CITIZEN	569 EVERGREEN AVE	\$129,500	-\$129,500	\$0
SENIOR CITIZEN	11.6 MILE ZIMOVIA HWY	\$74,800	-\$74,800	\$0
SENIOR CITIZEN	2 MILE ZIMOVIA HWY	\$198,800	-\$150,000	\$48,800
SENIOR CITIZEN	4 MILE ZIMOVIA HWY	\$141,000	-\$141,000	\$0
SENIOR CITIZEN		\$147,800	-\$147,800	\$0
SENIOR CITIZEN	11.7 MILE ZIMOVIA HWY	\$227,900	-\$150,000	\$77,900
SENIOR CITIZEN	110 SPRING ST	\$108,300	-\$108,300	\$0
SENIOR CITIZEN	2.5 MILE ZIMOVIA HWY	\$164,400	-\$150,000	\$14,400
SENIOR CITIZEN		\$344,100	-\$150,000	\$194,100
SENIOR CITIZEN		\$11,000	-\$11,000	\$0
SENIOR CITIZEN	516 EVERGREEN AVE	\$105,600	-\$105,600	\$0
SENIOR CITIZEN		\$101,300	-\$101,300	\$0
SENIOR CITIZEN	627 WRANGELL AVE	\$98,300	-\$98,300	\$0
SENIOR CITIZEN		\$293,900	-\$150,000	\$143,900
SENIOR CITIZEN	616 ZIMOVIA HWY	\$221,700	-\$150,000	\$71,700
SENIOR CITIZEN	1 SPRUCE ST	\$78,000	-\$78,000	\$0
SENIOR CITIZEN	432 CHURCH ST	\$105,300	-\$105,300	\$0
SENIOR CITIZEN	415 REID ST	\$105,200	-\$105,200	\$0
SENIOR CITIZEN	212 WEBBER ST	\$124,900	-\$124,900	\$0
SENIOR CITIZEN	414 CHURCH ST	\$135,200	-\$135,200	\$0

Exemption Details Description	Parcel	Property Value	Exempt Amount	Total Value after Exemption
SENIOR CITIZEN	434 FRONT ST	\$99,400	-\$99,400	\$0
SENIOR CITIZEN	426 FRONT ST	\$84,000	-\$84,000	\$0
SENIOR CITIZEN	1.5 MILE ZIMOVIA HWY	\$121,900	-\$121,900	\$0
SENIOR CITIZEN		\$5,500	-\$5,500	\$0
SENIOR CITIZEN	622 COUNCIL DR	\$239,200	-\$150,000	\$89,200
SENIOR CITIZEN	817 ZIMOVIA HWY	\$267,000	-\$150,000	\$117,000
SENIOR CITIZEN		\$65,600	-\$65,600	\$0
SENIOR CITIZEN	337 CHURCH ST	\$35,700	-\$35,700	\$0
SENIOR CITIZEN	828 ZIMOVIA HWY	\$163,700	-\$150,000	\$13,700
SENIOR CITIZEN		\$291,100	-\$150,000	\$141,100
SENIOR CITIZEN		\$8,500	-\$8,500	\$0
SENIOR CITIZEN	904 CASE AVE	\$195,600	-\$150,000	\$45,600
SENIOR CITIZEN	325 CHURCH ST	\$210,500	-\$150,000	\$60,500
SENIOR CITIZEN	9.75 MILE ZIMOVIA HWY	\$220,800	-\$150,000	\$70,800
SENIOR CITIZEN	636 WRANGELL AVE	\$178,400	-\$150,000	\$28,400
SENIOR CITIZEN		\$65,000	-\$65,000	\$0
SENIOR CITIZEN	3.5 MILE ZIMOVIA HWY	\$173,900	-\$150,000	\$23,900
SENIOR CITIZEN		\$218,100	-\$150,000	\$68,100
SENIOR CITIZEN	303 CHURCH ST	\$126,200	-\$126,200	\$0
SENIOR CITIZEN	912 CASE AVE	\$101,900	-\$101,900	\$0
SENIOR CITIZEN		\$152,100	-\$150,000	\$2,100
SENIOR CITIZEN		\$39,800	-\$39,800	\$0
SENIOR CITIZEN	835 LEMIEUX AVE	\$152,000	-\$150,000	\$2,000
SENIOR CITIZEN	221 3RD ST	\$148,500	-\$148,500	\$0
SENIOR CITIZEN	7.5 MILE ZIMOVIA HWY	\$160,200	-\$150,000	\$10,200
SENIOR CITIZEN	15 CREST DR	\$182,600	-\$150,000	\$32,600
SENIOR CITIZEN	9 CREST DR	\$144,500	-\$144,500	\$0
SENIOR CITIZEN		\$304,400	-\$150,000	\$154,400
SENIOR CITIZEN		\$20,000	-\$20,000	\$0
SENIOR CITIZEN		\$193,300	-\$150,000	\$43,300
SENIOR CITIZEN		\$115,500	-\$115,500	\$0
SENIOR CITIZEN	9.2 MILE ZIMOVIA HWY	\$118,400	-\$118,400	\$0

Exemption Details Description	Parcel	Property Value	Exempt Amount	Total Value after Exemption
SENIOR CITIZEN	119 GRAVES ST	\$47,400	-\$47,400	\$0
SENIOR CITIZEN	222 OCEAN VIEW DR	\$329,500	-\$150,000	\$179,500
SENIOR CITIZEN	8.5 MILE ZIMOVIA HWY	\$366,400	-\$150,000	\$216,400
SENIOR CITIZEN	8.5 MILE ZIMOVIA HWY	\$111,000	-\$111,000	\$0
SENIOR CITIZEN	204 REID ST	\$112,900	-\$112,900	\$0
SENIOR CITIZEN		\$80,700	-\$80,700	\$0
SENIOR CITIZEN	219 GRIEF ST	\$122,500	-\$122,500	\$0
SENIOR CITIZEN	5.5 MILE LOOP RD	\$175,600	-\$150,000	\$25,600
SENIOR CITIZEN	206 MCKINNON ST	\$262,700	-\$150,000	\$112,700
SENIOR CITIZEN	113 FORT ST	\$122,600	-\$122,600	\$0
SENIOR CITIZEN	9 MILE ZIMOVIA HWY	\$264,800	-\$150,000	\$114,800
SENIOR CITIZEN	612 COUNCIL DR	\$73,500	-\$73,500	\$0
SENIOR CITIZEN	123 FORT ST	\$85,700	-\$85,700	\$0
SENIOR CITIZEN	114 SHUSTAK ST	\$198,400	-\$150,000	\$48,400
SENIOR CITIZEN		\$10,100	-\$10,100	\$0
SENIOR CITIZEN		\$82,300	-\$82,300	\$0
SENIOR CITIZEN		\$14,900	-\$14,900	\$0
SENIOR CITIZEN		\$82,500	-\$82,500	\$0
SENIOR CITIZEN	104 3RD ST	\$215,200	-\$150,000	\$65,200
SENIOR CITIZEN	117 3RD ST	\$234,700	-\$150,000	\$84,700
SENIOR CITIZEN		\$11,500	-\$11,500	\$0
SENIOR CITIZEN	5 MILE SHOEMAKER LP	\$57,400	-\$57,400	\$0
SENIOR CITIZEN		\$239,800	-\$150,000	\$89,800
SENIOR CITIZEN		\$73,000	-\$73,000	\$0
SENIOR CITIZEN	11.5 MILE ZIMOVIA HWY	\$319,200	-\$150,000	\$169,200
SENIOR CITIZEN	232 STIKINE AVE	\$84,100	-\$84,100	\$0
SENIOR CITIZEN	631 WRANGELL AVE	\$197,600	-\$150,000	\$47,600
SENIOR CITIZEN	3.5 MILE ZIMOVIA HWY	\$206,000	-\$127,500	\$78,500
SENIOR CITIZEN	1.5 MILE ZIMOVIA HWY	\$94,000	-\$94,000	\$0
SENIOR CITIZEN	5.2 MILE ZIMOVIA HWY	\$204,500	-\$150,000	\$54,500
SENIOR CITIZEN		\$383,600	-\$150,000	\$233,600
SENIOR CITIZEN	347 CASSIAR ST	\$56,000	-\$56,000	\$0

Exemption Details Description	Parcel	Property Value	Exempt Amount	Total Value after Exemption
SENIOR CITIZEN		\$4,600	-\$4,600	\$0
SENIOR CITIZEN	12.1 MILE ZIMOVIA HW'	\$61,300	-\$61,300	\$0
SENIOR CITIZEN	218 BERGER ST	\$114,500	-\$114,500	\$0
SENIOR CITIZEN		\$18,300	-\$18,300	\$0
SENIOR CITIZEN	12.1 ZIMOVIA HWY	\$105,800	-\$105,800	\$0
SENIOR CITIZEN	745 EVERGREEN AVE	\$110,500	-\$110,500	\$0
SENIOR CITIZEN	108 GRAVE ST	\$122,300	-\$122,300	\$0
SENIOR CITIZEN	1055 ZIMOVIA HWY	\$174,100	-\$150,000	\$24,100
SENIOR CITIZEN		\$154,700	-\$150,000	\$4,700
SENIOR CITIZEN	7 MILE ZIMOVIA HWY	\$237,500	-\$150,000	\$87,500
SENIOR CITIZEN	1027 ZIMOVIA HWY	\$173,400	-\$150,000	\$23,400
SENIOR CITIZEN	815 LEMIEUX AVE	\$47,400	-\$47,400	\$0
SENIOR CITIZEN	238 BERGER ST	\$268,200	-\$150,000	\$118,200
SENIOR CITIZEN		\$343,900	-\$150,000	\$193,900
SENIOR CITIZEN	4 MILE ZIMOVIA HWY	\$74,900	-\$74,900	\$0
SENIOR CITIZEN	808 CASE AVE	\$148,300	-\$59,400	\$88,900
SENIOR CITIZEN		\$286,900	-\$150,000	\$136,900
SENIOR CITIZEN		\$228,600	-\$150,000	\$78,600
SENIOR CITIZEN	9 MILE ZIMOVIA HWY	\$343,700	-\$150,000	\$193,700
SENIOR CITIZEN	618 CASE AVE	\$119,200	-\$119,200	\$0
SENIOR CITIZEN	510 EVERGREEN AVE	\$202,000	-\$150,000	\$52,000
SENIOR CITIZEN	530 CHURCH ST	\$104,600	-\$104,600	\$0
SENIOR CITIZEN	237 STIKINE AVE	\$89,500	-\$89,500	\$0
		\$40,554,400	-\$31,382,300	\$9,172,100

Senior Citizen total
revenue loss

-\$400,124

CITY & BOROUGH OF WRANGELL, ALASKA BOARD OF EQUALIZATION AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 10, 2021
	<u>Agenda Section</u>	4

Approval of the Disabled Veteran Exemptions for the Tax Year 2021 for the Total Assessed Value of \$598,900

SUBMITTED BY:

Robbie Marshall, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
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Amount Budgeted:

	FY20 \$XXX
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Account Number(s):

	XXXXXX XXX 6100
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Account Name(s):

	Personnel Benefits
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Unencumbered Balance(s) (prior to expenditure):

	\$XXX
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Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Disabled Veteran Exemption Listing

RECOMMENDATION MOTION:

Move to Approve the Disabled Veteran Property Tax Exemptions for the Tax Year 2021 for the Total Assessed Value of \$598,900.

SUMMARY STATEMENT:

Following the March 1st deadline, the City & Borough of Wrangell had 5 disabled veteran exemptions, an increase of 1 application from Tax Year 2020. The exempted assessed value of the disabled veteran exemptions to \$598,900. This represents an exempted tax revenue of \$7,636.

As a reminder this is an unfunded State Mandate.

Wrangell Municipal Code 5.04.040

A. Pursuant to AS 29.45.030(e) and the requirements of this section, the first \$150,000 of assessed value of real property owned and occupied as the primary residence and permanent place of abode by the following persons is exempt from taxation:

1. A resident 65 years of age or older on January 1st of the assessment year; or
2. A resident who is a disabled veteran on January 1st of the assessment year; or
3. A resident at least 60 years old on January 1st of the assessment year who is the widow or widower of a person who qualified for an exemption under subsection (A)(1) or (A)(2) of this section.

B. To be eligible for an exemption under subsection (A) of this section, for a year the individual applying for an exemption must also meet requirements under one of the following subsections:

1. The individual shall be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year; or
2. If the individual has not applied or does not apply for one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified in subsection (B)(1) of this section had the individual applied.

C. Only one exemption under subsection (A) of this section may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under subsection (A) of this section if the finance director determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the finance director may be appealed under

AS 44.62.560 through 44.62.570.

D. An exemption may not be granted under subsection (A) of this section except upon written application for the exemption on a form designated by the borough. The claimant must file the application no later than March 1st of the first assessment year for which the exemption is sought. The assembly, for good cause shown, may waive the claimant's failure to make timely application for exemption for that year and authorize the finance director to accept the application as if timely filed. To be considered by the assembly, a request to waive the claimant's failure to make timely application for exemption must be in writing and filed no later than April 15th of the assessment year for which the exemption is sought.

E. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant.

F. The finance director shall require proof in the form the finance director considers necessary of the right to and amount of an exemption claimed under subsection (A) of this section and shall require a disabled veteran claiming an exemption under subsection (A) of this section to provide evidence of the disability rating. The finance director may require proof of eligibility for exemption under this section at any time.

G. Subsequent annual applications for exemption under this section shall not be required. It shall be the responsibility of every person who obtains a property tax exemption under this section to notify the borough of any change in ownership, property use, residency, permanent place of

abode, status of disability, or other factor affecting qualification for the exemption. The finance director may at any time demand proof of current eligibility for exemption under this section.

Exemption Details Description	Property Value	Exempt Amount	Total Value After Exemption
Disabled Vet	\$264,900	-\$150,000	\$114,900
Disabled Vet	\$127,300	-\$124,000	\$3,300
Disabled Vet	\$160,300	-\$150,000	\$10,300
Disabled Vet	\$30,000	-\$30,000	\$0
Disabled Vet	\$144,900	-\$144,900	\$0
	\$727,400	-\$598,900	\$128,500

Disabled Veteran
total revenue loss

-**\$7,636**

CITY & BOROUGH OF WRANGELL, ALASKA BOARD OF EQUALIZATION AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 10, 2021
	<u>Agenda Section</u>	4

Approval of the Fire Suppression Property Tax Exemptions for the Tax Year 2021 for the Total Assessed Value of \$55,212

SUBMITTED BY:

Robbie Marshall, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
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Amount Budgeted:

	FY20 \$XXX
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Account Number(s):

	XXXXXX XXX 6100
--	-----------------

Account Name(s):

	Personnel Benefits
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Unencumbered Balance(s) (prior to expenditure):

	\$XXX
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Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Fire Suppression Exemption Listing

RECOMMENDATION MOTION:

Move to Approve the Fire Suppression Property Tax Exemptions for the Tax Year 2021 for the Total Assessment Value of \$55,212.

SUMMARY STATEMENT:

Following the March 1st deadline, the City & Borough of Wrangell had 11 fire suppression (sprinkler) property tax exemption applications, which was the same amount received in 2020. The

fire suppression exemption applications amount to \$55,212. This represents an exempted tax revenue of \$704.

This exemption allows for a 2% exemption of the assessed value for the assessment in 1981, if the fire suppression system was in effect prior to January 1, 1981, or as of January 1 of the year after installing the fire suppression system if installed after January 1, 1981. This is the only type of exemption that the City & Borough of Wrangell accepts that is not mandated by the state statutes.

Exemption Details Description	Property	Property Value	Exempt Amount	Total Value After Exemption
Fire Suppression		\$253,600	-\$4,570	\$249,000
Fire Suppression	408 FRONT ST	\$941,600	-\$12,532	\$929,100
Fire Suppression	321 FRONT ST	\$418,500	-\$5,804	\$412,700
Fire Suppression	423 FRONT ST	\$749,200	-\$8,948	\$740,300
Fire Suppression	310 FRONT ST	\$157,200	-\$2,734	\$154,500
Fire Suppression	215 THIRD ST	\$202,500	-\$4,104	\$198,400
Fire Suppression	103 FRONT ST	\$749,300	-\$6,220	\$743,100
Fire Suppression		\$284,600	-\$1,900	\$282,700
Fire Suppression	106 LYNCH ST	\$294,900	-\$4,770	\$290,100
Fire Suppression	318 MCKINNON ST	\$208,500	-\$1,650	\$206,900
Fire Suppression	104 FRONT ST	\$376,900	-\$1,980	\$374,900
		\$4,636,800	-\$55,212	\$4,581,700

**Fire Suppression
total revenue loss -\$704**