



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

Monday, May 11, 2020
6:00 PM

Location: By Teleconference

Resolution No. 03-20-1520 allows for the temporary suspension of in-person Assembly Meetings and allows for teleconference meetings, due to COVID-19, until October 17, 2020, unless terminated before that date.

Teleconference Information for anyone wishing to call into the meeting and listen in, is listed below.

Here is the Call-in information if you wish to join the teleconference. **Please note that there will be no Persons to be Heard for this Hearing.**

To Join by Computer:

<https://zoom.us/j/9078742381?pwd=MTNqSEdncjRyakh2UCtMVUNxMndYUT09>

And Enter the Meeting ID: 907 874 2381

Then Enter Password: 99929

OR

To use your phone, call one of the following numbers:

+1 669 900 9128 US

+1 346 248 7799 US

+1 301 715 8592 US

+1 312 626 6799 US

+1 646 558 8656 US

+1 253 215 8782 US

And enter the Meeting ID: 907 874 2381

Then enter the Password: 99929

1. CALL TO ORDER

2. ROLL CALL

3. ITEM(s) of BUSINESS

- a. ~~Appeals—Real Property~~ (there are No appeals to be considered)
- b. Approval of the Senior Citizen Property Tax Exemptions for the Tax Year 2020 for the Total Assessed Value of \$29,585,100
- c. Approval of the Disabled Veteran Exemptions for the Tax Year 2020 for the Total Assessed Value of \$448,900.
- d. Approval of the Fire Suppression Property Tax Exemptions for the Tax Year 2020 for the Total Assessed Value of \$55,212.

4. ADJOURNMENT

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

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 11, 2020
	<u>Agenda Section</u>	3b

Approval of the Senior Citizen Property Tax Exemptions for the Tax Year 2020 for the Total Assessed Value of \$29,585,100

<u>SUBMITTED BY:</u>
Aleisha Mollen, Accounting Generalist

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

<u>FISCAL NOTE:</u>		
Expenditure Required: \$XXX Total		
FY 20: \$	FY 21: \$	FY22: \$
Amount Budgeted:		
	FY20 \$XXX	
Account Number(s):		
	XXXXXX XXX 6100	
Account Name(s):		
	Personnel Benefits	
Unencumbered Balance(s) (prior to expenditure):		
	\$XXX	

ATTACHMENTS: 1. Senior Citizen Exemption Listing

RECOMMENDATION MOTION:

Move to Approve the Senior Citizen Property Tax Exemptions for the Tax Year 2020 for the Total Assessed Value of \$29,585,100.

SUMMARY STATEMENT:

Following the March 1st deadline, the City & Borough of Wrangell has 259 senior citizen exemptions, up from 244 for tax year 2019. There were 16 applications not meeting residency requirements,

sales of a home, or the death of the homeowner, and 31 new applications. Additionally, there were 2 late applications that were approved, bringing us to a total of 261 senior citizen exemptions and an exempted assessed value of \$29,585,100. This represents an exempted tax revenue of \$369,046.28, and increased reduction in property tax revenue of \$25,687.38 from 2019.

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.

Parcel Number	Exempt Amount	Taxable Value After Exemption	Tax Year	Exemption Type
01-004-206	-\$150000.00	\$52000	2020	SENIOR CITIZEN
01-004-208	-\$105600.00	\$0	2020	SENIOR CITIZEN
01-004-214	-\$108300.00	\$0	2020	SENIOR CITIZEN
01-004-406	-\$129500.00	\$0	2020	SENIOR CITIZEN
01-004-606	-\$150000.00	\$25300	2020	SENIOR CITIZEN
01-004-658	-\$122300.00	\$0	2020	SENIOR CITIZEN
01-005-200	-\$150000.00	\$104500	2020	SENIOR CITIZEN
01-005-202	-\$68800.00	\$0	2020	SENIOR CITIZEN
01-005-210	-\$129100.00	\$0	2020	SENIOR CITIZEN
01-005-317	-\$118200.00	\$0	2020	SENIOR CITIZEN
01-005-347	-\$150000.00	\$12500	2020	SENIOR CITIZEN
01-005-409	-\$120200.00	\$0	2020	SENIOR CITIZEN
01-005-412	-\$113100.00	\$0	2020	SENIOR CITIZEN
02-003-200	-\$56000.00	\$0	2020	SENIOR CITIZEN
02-004-309	-\$124700.00	\$0	2020	SENIOR CITIZEN
02-004-315	-\$111100.00	\$0	2020	SENIOR CITIZEN
02-004-321	-\$70300.00	\$0	2020	SENIOR CITIZEN
02-005-125	-\$84100.00	\$0	2020	SENIOR CITIZEN
02-005-130	-\$150000.00	\$42200	2020	SENIOR CITIZEN
02-005-135	-\$65300.00	\$0	2020	SENIOR CITIZEN
02-009-101	-\$119700.00	\$0	2020	SENIOR CITIZEN
02-009-202	-\$150000.00	\$127700	2020	SENIOR CITIZEN
02-009-204	-\$150000.00	\$3900	2020	SENIOR CITIZEN
02-009-216	-\$150000.00	\$96600	2020	SENIOR CITIZEN
02-009-218	-\$150000.00	\$91300	2020	SENIOR CITIZEN
02-009-220	-\$150000.00	\$101300	2020	SENIOR CITIZEN
02-009-224	-\$150000.00	\$84700	2020	SENIOR CITIZEN
02-009-226	-\$150000.00	\$54200	2020	SENIOR CITIZEN
02-009-232	-\$102900.00	\$0	2020	SENIOR CITIZEN
02-009-244	-\$150000.00	\$68600	2020	SENIOR CITIZEN
02-009-302	-\$150000.00	\$65200	2020	SENIOR CITIZEN
02-009-303	-\$150000.00	\$1700	2020	SENIOR CITIZEN
02-009-400	-\$82500.00	\$0	2020	SENIOR CITIZEN
02-009-430	-\$150000.00	\$10800	2020	SENIOR CITIZEN
02-010-113	-\$150000.00	\$3300	2020	SENIOR CITIZEN
02-010-117	-\$89500.00	\$0	2020	SENIOR CITIZEN
02-010-147	-\$119400.00	\$0	2020	SENIOR CITIZEN
02-010-250	-\$68200.00	\$0	2020	SENIOR CITIZEN
02-010-252	-\$81000.00	\$0	2020	SENIOR CITIZEN
02-010-258	-\$138400.00	\$0	2020	SENIOR CITIZEN
02-010-260	-\$85700.00	\$0	2020	SENIOR CITIZEN
02-010-262	-\$115000.00	\$0	2020	SENIOR CITIZEN
02-010-268	-\$62500.00	\$0	2020	SENIOR CITIZEN
02-010-280	-\$122600.00	\$0	2020	SENIOR CITIZEN
02-010-294	-\$108000.00	\$0	2020	SENIOR CITIZEN
02-010-420	-\$150000.00	\$20800	2020	SENIOR CITIZEN
02-010-427	-\$129100.00	\$22800	2020	SENIOR CITIZEN
02-010-428	-\$122500.00	\$0	2020	SENIOR CITIZEN
02-010-508	-\$106700.00	\$0	2020	SENIOR CITIZEN
02-010-526	-\$112900.00	\$0	2020	SENIOR CITIZEN

02-010-527	-\$150000.00	\$50300	2020	SENIOR CITIZEN
02-011-307	-\$13000.00	\$90600	2020	SENIOR CITIZEN
02-013-203	-\$150000.00	\$14800	2020	SENIOR CITIZEN
02-013-207	-\$150000.00	\$143300	2020	SENIOR CITIZEN
02-014-307	-\$150000.00	\$179500	2020	SENIOR CITIZEN
02-014-310	-\$150000.00	\$82400	2020	SENIOR CITIZEN
02-014-321	-\$144600.00	\$0	2020	SENIOR CITIZEN
02-014-323	-\$102200.00	\$0	2020	SENIOR CITIZEN
02-014-325	-\$150000.00	\$74700	2020	SENIOR CITIZEN
02-014-333	-\$150000.00	\$40000	2020	SENIOR CITIZEN
02-014-382	-\$140300.00	\$0	2020	SENIOR CITIZEN
02-014-387	-\$150000.00	\$17400	2020	SENIOR CITIZEN
02-020-106	-\$150000.00	\$37500	2020	SENIOR CITIZEN
02-020-306	-\$150000.00	\$55000	2020	SENIOR CITIZEN
02-020-308	-\$127300.00	\$0	2020	SENIOR CITIZEN
02-020-310	-\$118500.00	\$0	2020	SENIOR CITIZEN
02-020-315	-\$146800.00	\$0	2020	SENIOR CITIZEN
02-020-319	-\$144500.00	\$0	2020	SENIOR CITIZEN
02-020-321	-\$150000.00	\$5700	2020	SENIOR CITIZEN
02-020-323	-\$150000.00	\$32600	2020	SENIOR CITIZEN
02-021-098	-\$109500.00	\$0	2020	SENIOR CITIZEN
02-021-121	-\$150000.00	\$21300	2020	SENIOR CITIZEN
02-021-129	-\$135000.00	\$51700	2020	SENIOR CITIZEN
02-021-133	-\$148500.00	\$0	2020	SENIOR CITIZEN
02-021-185	-\$150000.00	\$76600	2020	SENIOR CITIZEN
02-021-218	-\$150000.00	\$49300	2020	SENIOR CITIZEN
02-021-308	-\$150000.00	\$53600	2020	SENIOR CITIZEN
02-021-310	-\$114600.00	\$0	2020	SENIOR CITIZEN
02-021-403	-\$150000.00	\$38100	2020	SENIOR CITIZEN
02-021-409	-\$150000.00	\$66600	2020	SENIOR CITIZEN
02-021-411	-\$150000.00	\$65600	2020	SENIOR CITIZEN
02-021-603	-\$116900.00	\$0	2020	SENIOR CITIZEN
02-021-651	-\$126200.00	\$0	2020	SENIOR CITIZEN
02-022-141	-\$150000.00	\$60500	2020	SENIOR CITIZEN
02-022-147	-\$147800.00	\$0	2020	SENIOR CITIZEN
02-022-324	-\$84000.00	\$0	2020	SENIOR CITIZEN
02-022-330	-\$102200.00	\$0	2020	SENIOR CITIZEN
02-022-350	-\$150000.00	\$23400	2020	SENIOR CITIZEN
02-022-503	-\$135200.00	\$0	2020	SENIOR CITIZEN
02-022-511	-\$68200.00	\$0	2020	SENIOR CITIZEN
02-022-517	-\$147600.00	\$0	2020	SENIOR CITIZEN
02-022-521	-\$114900.00	\$0	2020	SENIOR CITIZEN
02-022-527	-\$124900.00	\$0	2020	SENIOR CITIZEN
02-022-535	-\$105200.00	\$0	2020	SENIOR CITIZEN
02-022-539	-\$94600.00	\$94600	2020	SENIOR CITIZEN
02-022-610	-\$69000.00	\$0	2020	SENIOR CITIZEN
02-022-612	-\$105300.00	\$0	2020	SENIOR CITIZEN
02-023-161	-\$53400.00	\$0	2020	SENIOR CITIZEN
02-023-309	-\$150000.00	\$24000	2020	SENIOR CITIZEN
02-023-351	-\$104600.00	\$0	2020	SENIOR CITIZEN
02-023-524	-\$119200.00	\$0	2020	SENIOR CITIZEN

02-026-108	-\$150000.00	\$23400	2020	SENIOR CITIZEN
02-026-119	-\$150000.00	\$108300	2020	SENIOR CITIZEN
02-026-122	-\$150000.00	\$22700	2020	SENIOR CITIZEN
02-026-126	-\$78800.00	\$0	2020	SENIOR CITIZEN
02-026-307	-\$150000.00	\$161100	2020	SENIOR CITIZEN
02-026-323	-\$150000.00	\$48400	2020	SENIOR CITIZEN
02-026-450	-\$150000.00	\$78300	2020	SENIOR CITIZEN
02-027-205	-\$150000.00	\$118200	2020	SENIOR CITIZEN
02-027-209	-\$114500.00	\$0	2020	SENIOR CITIZEN
02-031-309	-\$150000.00	\$28400	2020	SENIOR CITIZEN
02-031-400	-\$150000.00	\$47600	2020	SENIOR CITIZEN
02-031-404	-\$98300.00	\$0	2020	SENIOR CITIZEN
02-032-103	-\$143700.00	\$0	2020	SENIOR CITIZEN
02-032-302	-\$116800.00	\$0	2020	SENIOR CITIZEN
02-032-405	-\$150000.00	\$67300	2020	SENIOR CITIZEN
02-032-406	-\$150000.00	\$21400	2020	SENIOR CITIZEN
02-032-751	-\$150000.00	\$51700	2020	SENIOR CITIZEN
02-033-101	-\$150000.00	\$57400	2020	SENIOR CITIZEN
02-033-103	-\$150000.00	\$71700	2020	SENIOR CITIZEN
02-033-150	-\$96700.00	\$0	2020	SENIOR CITIZEN
02-033-301	-\$47400.00	\$0	2020	SENIOR CITIZEN
02-033-305	-\$150000.00	\$2000	2020	SENIOR CITIZEN
02-033-454	-\$150000.00	\$89200	2020	SENIOR CITIZEN
02-034-101	-\$125600.00	\$0	2020	SENIOR CITIZEN
02-034-103	-\$48300.00	\$144900	2020	SENIOR CITIZEN
02-034-107	-\$150000.00	\$167500	2020	SENIOR CITIZEN
02-034-115	-\$65600.00	\$0	2020	SENIOR CITIZEN
02-034-204	-\$150000.00	\$105100	2020	SENIOR CITIZEN
02-034-208	-\$150000.00	\$52200	2020	SENIOR CITIZEN
02-034-402	-\$111800.00	\$0	2020	SENIOR CITIZEN
02-034-408	-\$150000.00	\$7600	2020	SENIOR CITIZEN
02-034-500	-\$150000.00	\$45600	2020	SENIOR CITIZEN
03-002-299	-\$150000.00	\$17000	2020	SENIOR CITIZEN
03-003-103	-\$121900.00	\$0	2020	SENIOR CITIZEN
03-003-150	-\$49800.00	\$0	2020	SENIOR CITIZEN
03-003-153	-\$150000.00	\$99500	2020	SENIOR CITIZEN
03-003-155	-\$94000.00	\$0	2020	SENIOR CITIZEN
03-003-203	-\$150000.00	\$48800	2020	SENIOR CITIZEN
03-003-250	-\$150000.00	\$12900	2020	SENIOR CITIZEN
03-003-402	-\$84400.00	\$0	2020	SENIOR CITIZEN
03-003-408	-\$150000.00	\$32100	2020	SENIOR CITIZEN
03-003-425	-\$150000.00	\$132800	2020	SENIOR CITIZEN
03-004-111	-\$149400.00	\$0	2020	SENIOR CITIZEN
03-004-254	-\$150000.00	\$100	2020	SENIOR CITIZEN
03-004-268	-\$150000.00	\$14400	2020	SENIOR CITIZEN
03-004-501	-\$150000.00	\$21100	2020	SENIOR CITIZEN
03-004-505	-\$150000.00	\$16000	2020	SENIOR CITIZEN
03-005-202	-\$150000.00	\$8000	2020	SENIOR CITIZEN
03-005-204	-\$150000.00	\$23900	2020	SENIOR CITIZEN
03-005-262	-\$47400.00	\$0	2020	SENIOR CITIZEN
03-005-264	-\$83900.00	\$0	2020	SENIOR CITIZEN

03-005-351	-\$96500.00	\$0	2020	SENIOR CITIZEN
03-005-357	-\$109200.00	\$0	2020	SENIOR CITIZEN
03-005-359	-\$115700.00	\$0	2020	SENIOR CITIZEN
03-005-361	-\$126100.00	\$0	2020	SENIOR CITIZEN
03-005-406	-\$127500.00	\$78500	2020	SENIOR CITIZEN
03-006-204	-\$150000.00	\$67600	2020	SENIOR CITIZEN
03-006-209	-\$150000.00	\$25500	2020	SENIOR CITIZEN
03-006-210	-\$150000.00	\$143900	2020	SENIOR CITIZEN
03-006-211	-\$150000.00	\$45200	2020	SENIOR CITIZEN
03-006-212	-\$138200.00	\$0	2020	SENIOR CITIZEN
03-006-305	-\$141000.00	\$0	2020	SENIOR CITIZEN
03-006-309	-\$74900.00	\$0	2020	SENIOR CITIZEN
03-006-348	-\$117600.00	\$0	2020	SENIOR CITIZEN
03-006-349	-\$84500.00	\$0	2020	SENIOR CITIZEN
03-006-354	-\$150000.00	\$69800	2020	SENIOR CITIZEN
03-007-206	-\$129600.00	\$0	2020	SENIOR CITIZEN
03-007-208	-\$150000.00	\$29000	2020	SENIOR CITIZEN
03-007-210	-\$86900.00	\$0	2020	SENIOR CITIZEN
03-008-403	-\$150000.00	\$68100	2020	SENIOR CITIZEN
03-008-405	-\$150000.00	\$2100	2020	SENIOR CITIZEN
03-008-408	-\$150000.00	\$36100	2020	SENIOR CITIZEN
03-008-410	-\$150000.00	\$192200	2020	SENIOR CITIZEN
03-008-425	-\$150000.00	\$54500	2020	SENIOR CITIZEN
03-009-109	-\$150000.00	\$2600	2020	SENIOR CITIZEN
03-009-133	-\$57400.00	\$0	2020	SENIOR CITIZEN
03-009-135	-\$120200.00	\$0	2020	SENIOR CITIZEN
03-009-150	-\$86500.00	\$0	2020	SENIOR CITIZEN
03-009-206	-\$150000.00	\$25600	2020	SENIOR CITIZEN
03-009-214	-\$150000.00	\$27300	2020	SENIOR CITIZEN
03-009-218	-\$150000.00	\$21900	2020	SENIOR CITIZEN
03-009-228	-\$115600.00	\$77100	2020	SENIOR CITIZEN
03-009-301	-\$106600.00	\$0	2020	SENIOR CITIZEN
03-009-321	-\$64200.00	\$0	2020	SENIOR CITIZEN
03-009-325	-\$107100.00	\$0	2020	SENIOR CITIZEN
03-009-367	-\$125500.00	\$0	2020	SENIOR CITIZEN
03-009-402	-\$103700.00	\$0	2020	SENIOR CITIZEN
03-010-121	-\$150000.00	\$135100	2020	SENIOR CITIZEN
03-010-210	-\$150000.00	\$233600	2020	SENIOR CITIZEN
03-011-264	-\$80700.00	\$0	2020	SENIOR CITIZEN
03-012-224	-\$150000.00	\$87500	2020	SENIOR CITIZEN
03-012-230	-\$150000.00	\$62400	2020	SENIOR CITIZEN
03-013-305	-\$150000.00	\$43800	2020	SENIOR CITIZEN
03-014-210	-\$111000.00	\$0	2020	SENIOR CITIZEN
03-014-212	-\$84700.00	\$0	2020	SENIOR CITIZEN
03-014-224	-\$150000.00	\$185800	2020	SENIOR CITIZEN
03-014-226	-\$150000.00	\$216400	2020	SENIOR CITIZEN
03-014-234	-\$150000.00	\$193700	2020	SENIOR CITIZEN
03-014-238	-\$150000.00	\$71200	2020	SENIOR CITIZEN
03-014-303	-\$150000.00	\$114800	2020	SENIOR CITIZEN
03-014-313	-\$150000.00	\$10200	2020	SENIOR CITIZEN
03-015-204	-\$150000.00	\$90600	2020	SENIOR CITIZEN

03-015-206	-\$118400.00	\$0	2020	SENIOR CITIZEN
03-015-212	-\$150000.00	\$127900	2020	SENIOR CITIZEN
03-015-214	-\$150000.00	\$70800	2020	SENIOR CITIZEN
03-015-226	-\$36500.00	\$0	2020	SENIOR CITIZEN
03-020-203	-\$73000.00	\$0	2020	SENIOR CITIZEN
03-020-216	-\$150000.00	\$102200	2020	SENIOR CITIZEN
03-020-220	-\$150000.00	\$169200	2020	SENIOR CITIZEN
03-020-318	-\$67500.00	\$0	2020	SENIOR CITIZEN
03-020-319	-\$74800.00	\$0	2020	SENIOR CITIZEN
03-021-403	-\$150000.00	\$77900	2020	SENIOR CITIZEN
03-021-406	-\$150000.00	\$114300	2020	SENIOR CITIZEN
03-021-408	-\$150000.00	\$154400	2020	SENIOR CITIZEN
03-021-421	-\$86500.00	\$0	2020	SENIOR CITIZEN
03-021-501	-\$150000.00	\$136900	2020	SENIOR CITIZEN
03-021-505	-\$132900.00	\$0	2020	SENIOR CITIZEN
03-022-130	-\$105800.00	\$0	2020	SENIOR CITIZEN
03-022-160	-\$66500.00	\$0	2020	SENIOR CITIZEN
03-022-438	-\$42300.00	\$102000	2020	SENIOR CITIZEN
03-022-446	-\$150000.00	\$184400	2020	SENIOR CITIZEN
03-022-448	-\$150000.00	\$141100	2020	SENIOR CITIZEN
03-023-456	-\$150000.00	\$194100	2020	SENIOR CITIZEN
03-023-466	-\$147800.00	\$0	2020	SENIOR CITIZEN
03-023-468	-\$61300.00	\$0	2020	SENIOR CITIZEN
04-005-521	-\$57600.00	\$0	2020	SENIOR CITIZEN
04-006-604	-\$65000.00	\$0	2020	SENIOR CITIZEN
04-007-711	-\$43200.00	\$0	2020	SENIOR CITIZEN
05-027-100	-\$150000.00	\$4700	2020	SENIOR CITIZEN
05-034-100	-\$101300.00	\$0	2020	SENIOR CITIZEN
05-039-100	-\$124400.00	\$0	2020	SENIOR CITIZEN
06-010-050	-\$82300.00	\$0	2020	SENIOR CITIZEN
08-210-050	-\$39800.00	\$0	2020	SENIOR CITIZEN
08-320-110	-\$150000.00	\$65100	2020	SENIOR CITIZEN
09-020-140	-\$82500.00	\$0	2020	SENIOR CITIZEN
11-550-120	-\$36900.00	\$0	2020	SENIOR CITIZEN
71-030-1003	-\$9900.00	\$0	2020	SENIOR CITIZEN
71-150-1015	-\$18300.00	\$0	2020	SENIOR CITIZEN
71-160-1016	-\$14900.00	\$0	2020	SENIOR CITIZEN
71-210-1021	-\$4600.00	\$0	2020	SENIOR CITIZEN
71-300-1030	-\$11000.00	\$0	2020	SENIOR CITIZEN
71-320-1032	-\$8000.00	\$0	2020	SENIOR CITIZEN
71-420-1042	-\$8500.00	\$0	2020	SENIOR CITIZEN
71-460-1046	-\$9200.00	\$0	2020	SENIOR CITIZEN
71-500-1050	-\$12000.00	\$0	2020	SENIOR CITIZEN
71-540-1054	-\$10800.00	\$0	2020	SENIOR CITIZEN
72-070-2007	-\$49400.00	\$0	2020	SENIOR CITIZEN
72-190-2019	-\$4000.00	\$0	2020	SENIOR CITIZEN
72-210-2021	-\$5000.00	\$0	2020	SENIOR CITIZEN
72-260-2026	-\$7600.00	\$0	2020	SENIOR CITIZEN
72-270-2027	-\$4000.00	\$0	2020	SENIOR CITIZEN
72-330-2033	-\$5600.00	\$0	2020	SENIOR CITIZEN
72-380-2038	-\$4600.00	\$0	2020	SENIOR CITIZEN

Item b.

72-540-2052	-\$2500.00	\$0 2020	SENIOR CITIZEN
73-110-3011	-\$6400.00	\$0 2020	SENIOR CITIZEN
73-160-3016	-\$23600.00	\$0 2020	SENIOR CITIZEN
73-180-3018	-\$10000.00	\$0 2020	SENIOR CITIZEN
75-020-5002	-\$6500.00	\$0 2020	SENIOR CITIZEN
75-120-5012	-\$3500.00	\$0 2020	SENIOR CITIZEN
75-130-5013	-\$2500.00	\$0 2020	SENIOR CITIZEN

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

AGENDA ITEM TITLE: DISABLED VETERAN
PROPERTY TAX EXEPTIONS

DATE: May 11, 2020

Agenda
Section **3c**

Approval of the Disabled Veteran Exemptions for the Tax Year 2020 for the Total Assessed Value of \$448,900.

SUBMITTED BY: Joyce Mason, Finance
Director

Aleisha Mollen, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

	XXXXX XXX 6100
--	----------------

Account Name(s):

	Personnel Benefits
--	--------------------

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. Disabled Veteran Exemption Listing

RECOMMENDATION MOTION:

Move to Approve the Disabled Veteran Property Tax Exemptions for the Tax Year 2020 for the Total Assessed Value of \$448,900.

SUMMARY STATEMENT:

Following the March 1st deadline, the City & Borough of Wrangell had 4 disabled veteran exemptions, an increase of 3 applications from Tax Year 2019. There were no exemptions lost to not meeting residency requirements, sales of a home, or the death of the homeowner, and 3 new

applications. No late applications were received, bringing the exempted assessed value of the 4 disabled veteran exemptions to \$488,900. This represents an exempted tax revenue of \$5,723.48, and increased loss of \$5,340.98 from 2019.

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.

Item c.

Parcel Number	Exempt Amount	Taxable Value After Exemption	Tax Year	Exemption Type
03-009-127	-\$150000.00	\$10300	2020	Disabled Vet
03-009-225	-\$30000.00	\$0	2020	Disabled Vet
03-015-230	-\$144900.00	\$0	2020	Disabled Vet
03-020-314	-\$124000.00	\$0	2020	Disabled Vet

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

<u>AGENDA ITEM TITLE: FIRE SUPPRESSION PROPERTY TAX EXEMPTIONS</u>	<u>DATE:</u>	May 11, 2020
	<u>Agenda Section</u>	3d

Approval of the Fire Suppression Property Tax Exemptions for the Tax Year 2020 for the Total Assessed Value of \$55,212.

**SUBMITTED BY: Joyce Mason, Finance
Director**

Aleisha Mollen, Accounting Generalist

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

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

Account Name(s):

	Personnel Benefits
--	--------------------

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. Fire Suppression Exemption Listing

RECOMMENDATION MOTION:

Move to Approve the Fire Suppression Property Tax Exemptions for the Tax Year 2020 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, 3 less than the Tax Year 2019. There were no new

applications, and no late applications were received, bringing the exempted assessed value of the 11 fire suppression exemption applications to \$55,212. This represents an exempted tax revenue of \$703.95, a decreased loss of \$206.37 from 2019.

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.

Item d.

Parcel Number	Exempt Amount	Taxable Value After Exemption	Tax Year	Exemption Type
02-010-131	-\$1980.00	\$374900	2020	Fire Suppression
02-010-503	-\$1650.00	\$206900	2020	Fire Suppression
02-011-108	-\$4770.00	\$290100	2020	Fire Suppression
02-011-202	-\$1900.00	\$282700	2020	Fire Suppression
02-011-210	-\$6220.00	\$743100	2020	Fire Suppression
02-021-142	-\$4104.00	\$198400	2020	Fire Suppression
02-022-119	-\$2734.00	\$154500	2020	Fire Suppression
02-022-208	-\$8948.00	\$740300	2020	Fire Suppression
02-022-226	-\$5804.00	\$412700	2020	Fire Suppression
02-022-300	-\$12532.00	\$929100	2020	Fire Suppression
02-023-124	-\$4570.00	\$249000	2020	Fire Suppression