



Memorandum

To: Fairbanks North Star Borough Assembly

Through: Bryce Ward, Borough Mayor
James O. Williams, Chief of Staff *OW for BW*

From: Cecily Manning, Acting Deputy Assessor

Date: April 27, 2021

Re: Report to the Assembly on denial of a Manifest Clerical Error for Patricia White.

PAN: 0392286, Lot 17A Block A University Gardens

Pursuant to Fairbanks North Star Borough (FNSB) Code 8.16.020 by this Memorandum, I am presenting Ms. Patricia White's claim of manifest clerical error as well as my report of investigation of that claim to the Mayor, who shall forward to the Assembly.

Remedy

Per Borough Code 8.16.020(B) To obtain relief from a manifest clerical error....the taxpayer must file a claim with the borough assessor, briefly describing the manifest clerical error and stating the relief sought. The borough assessor shall investigate the claim and if the borough assessor determines that there is not a manifest clerical error, then the borough assessor shall present the claim and the report of the investigation to the mayor who will forward the claim and report to the assembly for action.

Background

On Sept 13, 2020 Patricia White filed for a Manifest Clerical Error on Parcel Description: Lot 17A Block A University Gardens, PAN # 0392286 requesting an exemption be granted for 2020. Patricia White believes the Borough Assessing Department erred by not granting her an exemption for the 2020 assessment.

Investigation

1. On January 24, 2018 Assessing mailed a notice to the new owner Patricia White that the exemption was removed for 2018 and that she needed to apply as the new owner.
2. The 2019 assessment notice did not indicate that an exemption was in place.
3. The 2020 assessment notice was mailed January 29, 2020 to Patricia White showing that there was still not an exemption in place.

Conclusion

Per FNSB Code 8.16.020(A) (copy attached), a Manifest Clerical Error is a result of a *“typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of his typing, record keeping or other similar duties”*.

The Manifest Clerical Error is denied. Patricia M. White was notified by mail on January 24, 2018 that the exemption was removed, and the subsequent assessment notices for 2019 and 2020 also noted that she was not receiving the exemption and received the application to apply.

Ms. White only needed to sign the form attached to her assessment notice to receive the exemption. As to what transpired as Ms. White has claimed, I am neither able to confirm or deny the events. Assessing has a process to manage exemptions, and that requires written notices. Oral or claimed statements between taxpayers or staff do not replace or override what is in code and policy, and what was given to Ms. White by letter and notice.

Ms. White stated that she suspects the error occurred because she had been receiving an exemption on a previous property for 30 years. This is not uncommon, therefore Assessing mailed out the January 24, 2018 letter notifying Ms. White that the exemption had been removed and that she needed to reapply on the new property. Exemptions are not automatically transferrable. The records maintained by the Assessing Department are complete, there isn't an error identified in the records. A conversation that may have occurred and been misunderstood by any party to that discussion does not rise to the level of an error of record. Ms. White had enough written evidence sent by Assessing to confirm that she needed to file for the exemption.

Attachment: Assessors Findings and Determination

Assessors Findings and Determination Includes:

1. Patricia M. White 2020 Clerical Error Form and September 13, 2020 Addendum
2. 2020 Assessment Notice.
3. Letter January 24, 2018 Notice of Exemption Removal
4. FNSB Code 8.16.020 Claims Based on a Manifest Clerical Error



Fairbanks North Star Borough

Assessing Department

907 Terminal St.
(907) 459-1428

PO Box 71267
FAX (907) 459-1416


Fairbanks AK 99707-1267
www.fairbanksassessing.org

Manifest Clerical Error Form

(Fairbanks North Star Borough Code Section: 8.16.020 – 8.16.030) **RECEIVED/COUNTER**

TAX YEAR: 2020

DEC 21 2020

ASSESSING BY: 

Parcel 0392286

Description: _____

Lot 17A Block A University Gardens out of TL-
1205 SEC 12 TIS - R2W

Parcel Account Number: 0392286

Property Owner Name: PATRICIA M. WHITE

Mailing Address: 1312 KUYKENDALL ST. FAIRBANKS, AK 99709

Telephone Number: cell → Cell Number: 907 378-7038

Taxpayer's Statement: (please describe the manifest clerical error and state the relief sought)

Rec'd Exemption card in mail; called FNSB Assessing office
to inquire about availability (during Covid) approx. 3/25/20;
lady I spoke with said let me look you up, she then
stated that I was good to go (as I had been getting
Exemption since 1985), and that I wouldn't need to
turn anything in. I would like my exemption.

Patricia M. White 9/13/20
Signature Date

Assessor's Research Findings:

Assessment notice showed there was no exemption, it
instructs property owners to sign and turn in form,
im unable to confirm events Ms White stated. On 1/24/2018
we informed Ms White that she would have to apply
for the exemption. She failed to follow written directions

Recommendation: Approval Denial

Bud Nord 3/22/2021
Signature Date
Acting Borough Assessor



8.16.020 Claims based on a manifest clerical error made by the borough.

A. The assembly may correct manifest clerical errors in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational, or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of his typing, record keeping, filing or other similar duties.

B. If the borough discovers a manifest clerical error, then the mayor shall take reasonable steps to notify the taxpayer of the taxpayer's right to file a claim. To obtain relief from a manifest clerical error made by the borough, whether discovered by the borough or the taxpayer, the taxpayer must file a claim with the borough assessor, briefly describing the manifest clerical error and stating the relief sought. The borough assessor shall investigate the claim and if the borough assessor determines that there is a manifest clerical error, then the borough assessor shall correct the manifest clerical error. If the borough assessor determines that there is not a manifest clerical error, then the borough assessor shall present the claim and the report of the investigation to the mayor who will forward the claim and report to the assembly for action. (Ord. 86-094 § 4, 1986; Ord. 86-024 § 5, 1986. 2004 Code § 3.28.010.)

8.16.030 Claims based on a manifest clerical error made by the taxpayer.

If, in payment of taxes legally imposed, a remittance by a taxpayer through manifest clerical error or otherwise exceeds the amount due, and the mayor, on audit of the account in question, is satisfied that this is the case, then the mayor shall take reasonable steps to notify the taxpayer of the taxpayer's right to file a claim and shall refund the excessive remittance with interest at eight percent from the date of payment, after the taxpayer has filed a claim for refund with the mayor. However, a claim for refund filed later than one year after the due date of the tax is forever barred. A manifest clerical error is a typographical, computational, or other similar error readily apparent from the assessment notice, tax statement, borough tax records or the taxpayer's records, and which is made by the taxpayer or the taxpayer's agent. (Ord. 86-024 § 5, 1986. 2004 Code § 3.28.020.)

RECEIVED/COUNTER

DEC 30 2020

ASSESSING BY: JP

Patricia M. White

Addendum to Manifest Clerical Error Form, 09/13/2020

I am attaching additional information to my Manifest Clerical Error Form, for further clarification.

I first received my tax statement with the exemption portion during the month of March 2020. At that time, I thought it must have been a renewal of my exemption, as I believed that I had been getting the exemption since I purchased my home in Fairbanks in 2017.

I promptly called the Fairbanks North Star Borough Assessing Office around March 25, 2020, tax statement in hand, to inquire why I had received the exemption form, and to ask if the office was open for patrons, or if I needed to mail it in. (During the month of March 2020 is when Covid 19 had started a panic across the nation; Governor Dunleavy had just issued a statement detailing business closures across the State of Alaska, schools were closed and citizens advised to stay home and only travel as necessary). The lady who answered the phone at the Borough, seemed rushed, but took my name and had me hold while she looked me up in their database; when she returned to the line, she told me that I was already receiving the exemption, and that I did not need to do anything with the form. Of course, I was relieved, told her that, and proceeded to shred the form, as I do any paperwork that doesn't require further attention.

Fast Forward to August/Sept.; I was in the process of refinancing my home, and needed to look up my tax information to complete my documents, when I noticed that not only was I NOT getting the exemption on my home in Fairbanks, but hadn't received it since purchasing my home in 2017. This news was very upsetting, and hence why I contacted the Fairbanks North Star Borough Assessing Office to assist me in correcting this error.

I suspect this error occurred because I have been receiving the exemption on property I have owned (and some I still do) in North Pole, AK for over 30 years. Regardless of the reason, it did happen, and even though I am not able to recover money lost to taxes since 2017, I would like for the Board to side with me on this matter, and honor my tax exemption for 2020.

Thank you,

Patricia M. White



Fairbanks North Star Borough Assessing Department assessor@fnsb.us
907 Terminal Street ☆ P.O. Box 71267 ☆ Fairbanks, Alaska 99707-1267 (907) 459-1428 ☆ FAX (907) 459-1416

January 24, 2018

WHITE PATRICIA M
PO BOX 58354
FAIRBANKS AK 99711 0354

RE: BOROUGH RESIDENTIAL PROPERTY TAX EXEMPTION

PARCEL ACCOUNT #: 392286
SITUS ADDRESS: 1312 KUYKENDALL ST
PROPERTY DESCRIPTION: LOT 17A BLOCK A UNIVERSITY GARDENS

Dear Property Owner,

The Borough Residential Property Tax Exemption has been removed from the above captioned parcel for the 2018 assessment year due to the recent name/ownership change. FNSBC 8.04.080

If you are the new owner or have just had a recent change in name and are residing on the property as your primary residence and permanent place of abode, please be sure to apply for the exemption for 2018 assessment year.

The exemption application, which is the bottom half of the 2018 Assessment Notice, will be mailed the last week of January. If you do not receive your assessment notice please contact this office so we may provide you with a duplicate form. FNSBC 8.04.010 & 8.040.60(l)

The deadline for filing is March 31, 2018.

Should you believe that this determination is incorrect, you have the right to request an administrative review and hearing by the Assessor. To do so, you must submit an affidavit in writing providing any comments and information for consideration to Ivar Halvarson, Borough Assessor. You have ten business days from the date of this letter to submit your comments. You are welcome to deliver your affidavit to our office located at 907 Terminal Street or you can mail it to the above noted PO Box, attention to the Assessing Department. If you decide to mail your affidavit, it does need to be post marked within ten business days of this letter.

If you have questions concerning this matter or require further clarification, please contact the Assessor's office, we are located at 907 Terminal Street or you can call (907) 459-1428.

Respectfully,

Dawn Hellickson
Office Manager

FAIRBANKS NORTH STAR BOROUGH
2020 REAL PROPERTY ASSESSMENT NOTICE

PO BOX 71267 FAIRBANKS, ALASKA 99707-1267 PHONE: (907) 459-1428

⚠ THIS IS NOT A TAX BILL ⚠

MAILING DATE OF THIS NOTICE: January 29, 2020

IMPORTANT DATES & INFORMATION FOR 2020

DEADLINE TO SUBMIT RESIDENTIAL, SENIOR CITIZEN & DISABLED VETERAN PROPERTY TAX EXEMPTION APPLICATIONS IS MARCH 31ST.
 FIRST MEETING OF THE BOARD OF EQUALIZATION IS APRIL 10TH.
 DEADLINE TO SUBMIT FARM-USE DEFERMENT APPLICATION IS MAY 14TH.
 TAX BILLS WILL BE MAILED ON OR BEFORE JULY 1.
 TAXES ARE DUE JULY 1ST, AND MAY BE PAID IN TWO INSTALLMENTS.
 FIRST INSTALLMENT DELINQUENT SEPTEMBER 2ND.
 SECOND INSTALLMENT DELINQUENT NOVEMBER 3RD.
 PENALTY AND INTEREST ARE ADDED TO DELINQUENT TAXES.

PARCEL INFORMATION	
PROPERTY ACCOUNT # (PAN)	MILLAGE GROUP
0392286	0946
ZONING	TF
ABBREVIATED PROPERTY DESCRIPTION	
LOT 17A BLOCK A UNIVERSITY GARDENS OUT OF TL-1205 SEC 12 T1S-R2W	
PROPERTY (PHYSICAL) ADDRESS	
1312 KUYKENDALL ST	

VALUE INFORMATION						
ASSESSMENT YEAR	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	VALUE CHANGE	PERCENT CHANGE	LAST DATE INSPECTED
2020	10,534	200,225	210,759	7,322	3.6	02/02/2018
2019	10,534	192,903	203,437	4,369	2.2	APPRaiser CODE 1010 Residential
2018	10,534	188,534	199,068	2,453	1.2	
2017	10,534	186,081	196,615	8,229	4.4	
2016	10,534	177,852	188,386	3,107	1.7	
				5 YEAR AVERAGE =	2.8	

YOUR RIGHT TO APPEAL
 If you believe the assessed value is unequal, excessive, improper or undervalued, you have 30 days after the mail date of this notice to file an appeal of your valuation. Please contact the Assessing Department to obtain the required 2020 appeal forms and for further instructions. The first meeting of the board of equalization is scheduled for Friday, April 10th at 6:00 pm. The hearings will be held in the Mona Lisa Drexler Assembly Chambers of the Juanita Helms Administration Center located at 907 Terminal Street.

PLEASE READ BACK SIDE FOR ADDITIONAL INFORMATION ➔
 PROPERTY OWNER'S COPY

DETACH HERE

DETACH HERE

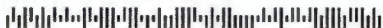
2020 RESIDENTIAL TAX EXEMPTION APPLICATION

Return this portion to: FAIRBANKS NORTH STAR BOROUGH ASSESSORS OFFICE
 PO BOX 71267 FAIRBANKS, ALASKA 99707-1267 PHONE: (907) 459-1428

⚠ **NEW HOMEOWNERS OR HOMEOWNERS WHO HAVE NOT PREVIOUSLY APPLIED FOR THE RESIDENTIAL EXEMPTION:** ⚠
 An original application with your signature must be received in our office or post marked by March 31st of the tax year. We are unable to accept applications by email or fax. Please check the EXEMPTIONS box below, if you are currently the recipient of an exemption it will be listed in that box and you do not need to reapply.

NAME AND MAILING ADDRESS:

32568119**G50**12*****AUTD5-DIGIT 99711
 WHITE PATRICIA M
 PO BOX 58354
 FAIRBANKS AK 99711-0354



MAILING ADDRESS UPDATE

IF YOU NEED TO CHANGE YOUR MAILING ADDRESS, PLEASE INDICATE THE NEW ADDRESS BELOW.

PROPERTY ACCOUNT # (PAN)	ABBREVIATED PROPERTY DESCRIPTION
0392286	LOT 17A BLOCK A UNIVERSITY GARDENS

DEADLINE TO APPLY IS MARCH 31ST

SIGN BELOW TO APPLY FOR THE RESIDENTIAL EXEMPTION
PLEASE NOTE: IF RAW LAND, EXEMPTION DOES NOT QUALIFY

⚠ **ATTENTION:** Homeowners interested in applying for the Senior Citizen or Disabled Veteran exemption, which is in addition to the Residential exemption, must apply in person. For details contact Assessing. See reverse for contact information.

I HEREBY APPLY FOR THE RESIDENTIAL HOMEOWNER EXEMPTION FOR THE ABOVE DESCRIBED PROPERTY. BY SIGNING BELOW, I ATTEST THAT I OWN AND OCCUPY THIS PROPERTY AS MY PRIMARY RESIDENCE AS OF JANUARY 1, 2020. I CONFIRM THAT I AM AWARE THAT FNSBC 8.4.080 STATES THAT FALSELY FILING FOR AN EXEMPTION OR FAILING TO NOTIFY THE ASSESSOR CONCERNING ANY CHANGE IN EXEMPTION STATUS WITH INTENT TO EVADE TAXATION IS A VIOLATION SUBJECT TO PENALTIES AS PROVIDED IN FNSBC 1.20.010.

LISTED BELOW ARE EXEMPTIONS THAT YOU ARE CURRENTLY RECEIVING
 Please Note: You do NOT need to reapply

Signature _____ Date _____
 Owner of Record
 Printed Name _____ Phone _____
 Signature _____ Date _____
 Co-Owner of Record
 Printed Name _____ Phone _____

PLEASE READ BACK SIDE FOR ADDITIONAL INFORMATION ➔



FAILURE TO READ MAY BE COSTLY

The Fairbanks North Star Borough Assessor makes every effort possible to achieve a uniform, fair and equitable assessment of all property within the Borough. This is not possible without your help. An assessment can only be as accurate as the information available and all too often the Borough appraiser has to estimate certain items about the property when the owner is not home or fails to contact the appraiser when notified. During the month of February the Assessor encourages all property owners to review their assessment notices and contact the Assessing Office of errors, omissions or inequities. Your failure to do so is cause for the Assessor to accept the assigned values as accurate, valid and binding. You have 30 days after the mail date of the Assessment Notice to file an appeal of your valuation. Please contact the Assessing Department for further instruction.

The status of all property, for valuation and taxation, is determined as of January 1st of the assessment year.
Proration of taxes or partial year assessment is not allowed under current law.

\$\$\$ SAVE \$\$ ON YOUR TAXES \$\$\$

No one is ever expected to pay more than their fair share in taxes. Likewise, if you or your property qualifies for an exemption, every effort is made to see that you are not paying taxes unnecessarily.

There are several exemption programs administered through the Assessing Department that can help you save money on your property taxes. The most common programs are:

- ▶ Residential Homeowner Exemption
- ▶ Senior Citizen Exemption, must be 65 by January 1st
- ▶ Disabled Veteran Exemption, disability rating of 50% or more
- ▶ Volunteer Firefighter/EMT Exemption

Other property tax exemption programs include: those who are actively engaged in for profit farming, buildings with approved fire protection systems, LIHTC properties and property used exclusively for religious, charitable, cemetery, hospital or educational purposes.

IF YOU HAVE QUESTIONS REGARDING YOUR PROPERTY ASSESSMENT, OUR EXEMPTION PROGRAMS OR THEIR APPLICATION DEADLINES CONTACT THE ASSESSING DEPARTMENT



www.fnsb.us/Assessing



assessor@fnsb.us



(907) 459-1428



For zoning or property (physical) address questions contact Community Planning (907) 459-1260 www.fnsb.us/cp



For tax and billing questions contact Treasury & Budget (907) 459-1441 www.fnsb.us/fs

FOR THOSE CITIZENS UTILIZING OUR PROPERTY INFORMATION WEBSITE, PLEASE BE AWARE THAT THE 2020 ASSESSED VALUES ARE NOT AVAILABLE UNTIL AFTER JUNE 1ST, ONCE THE TAX ROLL IS CERTIFIED.

2020 RESIDENTIAL TAX EXEMPTION APPLICATION FAIRBANKS NORTH STAR BOROUGH PO BOX 71267 FAIRBANKS, ALASKA 99707-1267 PHONE: (907) 459-1428

An original application with your signature
must be received in our office or post marked by March 31st of the tax year.

Residential Exemption Facts

- ▶ Qualified homeowners can receive an exemption equal to \$50,000 of the assessed value for non-area wide property & City of North Pole assessments, except that a maximum of \$10,000 is applied to service area assessments.
- ▶ Qualified homeowners in the City of Fairbanks can receive an exemption equal to 20% of the assessed value, up to a maximum of \$20,000, with a maximum of \$10,000 applied to service area assessments.
- ▶ The applicant(s) must be the owner(s) of record and reside on the property as their primary residence prior to January 1st of the tax year.
- ▶ We are unable to accept applications by email or fax.
- ▶ Properties recorded in a business name (LLC, partnership or corporation, etc.) do not qualify.
- ▶ Raw land is ineligible.

Please be sure to review the box in the lower left-hand corner on the front side of this residential exemption application form to see if you are currently the recipient of an exemption. Should that box be empty and you believe you qualify for an exemption; it is your responsibility to contact the Assessor's office with questions on how to apply or to inquire as to why the exemption is not listed.

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