

Fairbanks North Star Borough

(Extracts from Code of Ordinances, Title 7 – Finance & Title 8 – Revenue & Taxation)

7.04.170 Appeal of penalties and interest charges.

A. The record owner of any parcel of real property against which property tax penalty and interest charges are assessed by the borough may appeal the imposition or amounts thereof or request a waiver of penalties by filing a written notice of appeal with the borough chief financial officer not later than December 31st of the tax year in question.

B. The chief financial officer may waive imposition of any penalties if:

1. A natural catastrophe occurs which prevents the timely delivery of payment; or

2. The late payment occurred due to extraordinary circumstances such that imposition of the penalty would result in a manifest injustice. "Extraordinary circumstances" for purposes of this section means any specific circumstances beyond the taxpayer's control that placed the taxpayer in a significantly different situation from a typical taxpayer making a late payment. A "manifest injustice" for purposes of this section means something that is shocking to the conscience or obviously unfair.

C. The assembly may waive imposition of any penalties if the late payment occurred due to extraordinary circumstances such that the imposition of the penalty would result in a manifest injustice. For the purposes of this section, manifest injustice includes circumstances within the taxpayer's control if the assembly finds that the taxpayer attempted in good faith to make timely payment.

D. The chief financial officer shall examine the borough records and the matters presented by the appellant and shall determine whether the appeal is within the chief financial officer's authority or should be directly referred to the assembly. The clerk's office and the property owner who filed the appeal shall be notified in writing of any referrals to the assembly. This notification shall include any relevant borough records. If the appeal is within the authority of the chief financial officer, the chief financial officer shall determine whether the assessment of penalty and interest is correct or whether a waiver as provided for in this section should be granted. If the appeal is within the authority of the chief financial officer, the chief financial officer shall notify the property owner in writing of his or her decision.

E. If the chief financial officer makes a decision on the merits of the appeal, the property owner may appeal the chief financial officer's determination to the assembly by filing notice thereof with the borough clerk not more than 20 days following the date on which the chief financial officer's decision was mailed. The assembly shall hear the matter de novo.

F. The appeal of the chief financial officer's decision is limited to whether payment was made, postmarked or deposited prior to the payment dates specified in FNSBC 8.04.130 or whether the penalty should be waived for the circumstances specified in subsection (B) of this section. (Ord. 2014-14 § 2, 2014; Ord. 2011-11 § 3, 2011; Ord. 86-017 § 37, 1986; Ord. 85-001 § 2, 1985. 2004 Code § 3.01.100.)

8.04.130 Assessments and due dates-- Installments.

A. Taxes levied in any given year are due and payable July 1st of that year. Taxes may be paid in two installments. *The first half installment will be considered delinquent if not paid prior to midnight on the first day of September in the year in which the taxes are levied. The second half installment will be considered delinquent if not paid prior to midnight on the first day of November in the year in which the taxes are levied.* If the annual levy is made after the first day of June, the borough assembly may by resolution establish later payment dates.

B. *A payment will not be considered delinquent if postmarked by the United States Post Office or if deposited in the borough's collection drop box prior to midnight on the payment dates as stated in subsection (A) of this section.* The collections drop box shall be accessible until midnight on the payment dates as stated in subsection (A) of this section.

C. The Servicemembers Civil Relief Act (SCRA), 50 USCS Appx. Section 501 et seq., as amended, shall apply to property owned and occupied for dwelling, professional, business, or agricultural purposes by a person in military service or his dependents at the commencement of his period of military service and still so occupied by his dependents or employees. Pursuant to the SCRA, whenever the real property tax on such property is not paid when due, no penalty shall attach and such tax shall bear interest until paid at the rate of six percent per year, or the applicable interest rate set forth in the SCRA as amended, from the date when such tax first became a lien until paid. Regardless of whether property is subject to the SCRA, the chief financial officer may waive interest and penalties levied upon property when the owner who is on active military service as defined in the SCRA can show by affidavit or other compelling evidence that the taxes would have been timely paid except for a delay due to mail delivery to or from a combat or war zone. An active service member shall apply for such a waiver, no later than six months after the termination of active military service.

D. *If a tax notice is postmarked later than July 1st or borough records show that said tax notice was mailed after July 1st, the payment dates as shown in subsection (A) of this section become October 1st and December 1st respectively, for that taxpayer.*

E. All tax notices shall include the date borough property tax payments become delinquent. The borough shall provide public notice, either by a newspaper of general circulation in the Fairbanks North Star Borough, radio, or television, of the dates borough property taxes become delinquent. (Amended during 2016 republication; Ord. 2003-83 § 2, 2004; Ord. 2001-18 § 2, 2001; Ord. 90-024 § 2, 1990. 2004 Code § 3.08.030.)

8.04.330 Addresses--Responsibility of persons subject to taxation.

It shall be the responsibility of every person who owns or controls real or personal property subject to tax by the borough to file with the office of the borough assessor the address where that person will receive notices, bills or other correspondence regarding taxation. No person shall be excused from paying taxes, penalties or interest thereon for the reason that they did not receive a tax notice, bill or any other correspondence due to an improper mailing of assessment notice, bills or other correspondence, as a result of that person's failure to provide a current mailing address. (Ord. 89-052 § 2, 1989. 2004 Code § 3.08.151.)

Italics added for emphasis.-

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