

Late Tax Payment**APPEALS OF PENALTY AND INTEREST ON SCHOOL TAXES**

When a request is made to appeal a penalty or interest for late payment of taxes, the Board shall follow certain guidelines to determine whether a waiver is in order.

Approval to waive a penalty will be considered if the following instances have occurred:

1. The taxpayer was incorrectly advised by a member of the Superintendent's office that no taxes were due;
2. The Superintendent/designee specifically sent the tax notice to an unrelated person-not the current or previous owner of the property-due to an error on the part of the District; or
3. The Superintendent/designee specifically sent the tax notice to the wrong address-other than the address of the property or the mailing address on file for the owner-due to an error on the part of the District.

Approval to waive interest will be considered only if the interest to be waived is that which corresponds to a waived penalty. There shall be no waiver of interest on the unpaid tax.

CONSIDERATION OF FORECLOSURE

Liens shall be filed on any properties that remain unpaid as of March 1st of each year. The property owner shall be charged a \$30 fee for the filing and the removal of the lien. The \$30 becomes a part of the balance due on the taxes but is not subject to the 1.5% interest on the unpaid balance of the taxes.

Recommendations for the Board to consider foreclosure proceedings for any properties that remain unpaid shall be made at the June Board meeting of each year. In accordance with existing ordinance passed by the city of Anchorage, the Board shall pursue payment of any legal fees associated with the collection of delinquent taxes.

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