



City & Borough of Wrangell, Alaska

**BOARD OF
EQUALIZATION MEETING
AGENDA**

**Monday, May 7, 2018
5:30 p.m.**

Location: Assembly Chambers, City Hall

- 1. Call to Order**
- 2. Roll Call**
- 3. Appeals – Real Property**
TBD - List of Appeals (if any) to be provided at the meeting
- 4. Property Tax Exemptions**
 - a. Senior Citizens Exemptions for tax year 2019
 - b. Disabled Veteran Exemptions for tax year 2019
 - c. Sprinkler Exemptions for tax year 2019
- 5. Adjournment**

CITY & BOROUGH OF WRANGELL, ALASKA

BOROUGH ASSEMBLY BOARD OF EQUALIZATION AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>NO.</u>	3	<u>DATE:</u>	May 7, 2018
Property Tax Appeals				
<u>SUBMITTED BY:</u>		<u>FISCAL NOTE:</u>		
Kim Lane, Borough Clerk Aleisha Mollen, Accounting Generalist		Expenditure Required: none		
		Amount Budgeted: none		
		Account Number(s): none		
		Account Name(s): n/a		
<u>Reviews/Approvals/Recommendations</u>				
<input type="checkbox"/>	Port Commission	Unencumbered Balance(s) (prior to expenditure):		
Name(s)		n/a		
<input type="checkbox"/>	Attorney			
n/a	Insurance			
<u>ATTACHMENTS:</u>				
1. If there are any appeals to be heard, they will be provided at the meeting.				

RECOMMENDATION MOTION(s):

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 _____.

SUMMARY STATEMENT:

Wrangell Municipal Code 5.04.160 through 5.04.230 outlines the requirements and process to appeal an assessment. Assessed parties are given 30 days from the date of the Assessment Notice to make their appeal. For 2018, the Assessment Notices were mailed on March 16th, giving until April 16th for appeals to be received. As of 5:00 p.m. on April 16, 46 appeals were received. These were routinely sent to our assessor, Lila Koplin, for review and she has been working to resolve these prior to the Board of Equalization meeting. Any unresolved appeals will be brought to you at the meeting to resolve.

CITY & BOROUGH OF WRANGELL, ALASKA

BOROUGH ASSEMBLY BOARD OF EQUALIZATION AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>NO.</u>	4a, b & c	<u>DATE:</u>	May 7, 2018
<p>Senior Citizens Exemptions in the Amount of \$26,853,029.00</p> <p>Disabled Veteran Exemption Amount \$30,000.00</p> <p>Sprinkler Exemption Amount \$71,398.00</p>				
<u>SUBMITTED BY:</u>			<u>FISCAL NOTE:</u>	
Kim Lane, Borough Clerk Aleisha Mollen, Accounting Generalist			Expenditure Required: none	
			Amount Budgeted: none	
			Account Number(s): none	
			Account Name(s): n/a	
<u>Reviews/Approvals/Recommendations</u>				
<input type="checkbox"/>	Port Commission		Unencumbered Balance(s) (prior to expenditure):	
Name(s)			n/a	
<input type="checkbox"/>	Attorney			
n/a	Insurance			
<u>ATTACHMENTS:</u>				
1. Tax Exemption Roll for 2018.				

RECOMMENDATION MOTION:

4a. Move to approve the Senior Citizens Property Tax Exemptions, for the tax year 2018, for a total assessment value of \$26,853,029.00.

4b. Move to approve the Disabled Veteran Property Tax Exemptions, for the tax year 2018, for a total assessment value of \$30,000.00.

4c. Move to approve the Sprinkler Exemptions, for the tax year 2018, for a total assessment value of \$71,398.00.

SUMMARY STATEMENT:

With the adoption of Ordinance 938, the Wrangell Municipal Code section 5.04.040 states:

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.

After the March 1st deadline, the City & Borough of Wrangell had 233 Senior Citizen Exemptions, including 20 new applications for 2018. Additionally, 5 exemptions were received after March 1st, but before the April 15th grace period in (D) above. With the Borough Assembly's approval of those 5 during the April 24, 2018 meeting, the total is 238 exemptions for a total of \$26,853,029.00 in exempted value, representing \$342,376.12 in exempted tax revenue for Senior Citizen Exemptions.

The City & Borough of Wrangell continues to have only one Disabled Veteran Exemption application, for a total of \$30,000.00 in exempted value, representing \$382.50 in exempted tax revenue for Disabled Veteran Exemptions.

Last year, the City & Borough of Wrangell had 18 Fire Suppression (Sprinkler) Exemptions. This year, some of those properties were sold and the new owners did not apply for the exemption, leaving a total of 14 for 2018. This exemption is allowed for 2% of the assessed value of the assessment for 1981, if the fire protection system was a fixture of the structure on January 1, 1981; or as of January 1 of the year immediately following the installation of the fire protection system, if the fire protection system became a fixture of the structure after January 1, 1981. For the 14 applications for 2018, the total is \$71,398.00 in exempted value, representing \$910.32 in exempted tax revenue. This is the only type of exemption the City & Borough of Wrangell accepts that is not mandatory due to state statute.

ifier Parcel Nu	Details Exempt Amo	Property Value	DTaxYea	Exemption Details Description
03-009-225	-\$30000.00	\$0	2018	Disabled Vet
02-010-131	-\$1980.00	\$374900	2018	Fire Suppression
02-010-136	-\$3914.00	\$274300	2018	Fire Suppression
02-010-503	-\$1650.00	\$206900	2018	Fire Suppression
02-011-108	-\$4770.00	\$290100	2018	Fire Suppression
02-011-202	-\$1900.00	\$247900	2018	Fire Suppression
02-011-205	-\$10000.00	\$607300	2018	Fire Suppression
02-011-210	-\$6220.00	\$743100	2018	Fire Suppression
02-021-142	-\$4104.00	\$201600	2018	Fire Suppression
02-022-119	-\$2734.00	\$154500	2018	Fire Suppression
02-022-208	-\$8948.00	\$740300	2018	Fire Suppression
02-022-226	-\$5804.00	\$418600	2018	Fire Suppression
02-022-300	-\$12532.00	\$929100	2018	Fire Suppression
02-023-124	-\$4570.00	\$253600	2018	Fire Suppression
02-032-564	-\$2812.00	\$168900	2018	Fire Suppression
01-004-208	-\$105600.00	\$0	2018	SENIOR CITIZEN
01-004-214	-\$108300.00	\$0	2018	SENIOR CITIZEN
01-004-406	-\$130500.00	\$0	2018	SENIOR CITIZEN
01-004-410	-\$118800.00	\$0	2018	SENIOR CITIZEN
01-004-424	-\$150000.00	\$7400	2018	SENIOR CITIZEN
01-004-656	-\$119300.00	\$0	2018	SENIOR CITIZEN
01-005-200	-\$150000.00	\$104500	2018	SENIOR CITIZEN
01-005-202	-\$68800.00	\$0	2018	SENIOR CITIZEN
01-005-210	-\$129100.00	\$0	2018	SENIOR CITIZEN
01-005-317	-\$118200.00	\$0	2018	SENIOR CITIZEN
01-005-347	-\$150000.00	\$12500	2018	SENIOR CITIZEN
01-005-409	-\$120229.00	\$0	2018	SENIOR CITIZEN
01-005-412	-\$113100.00	\$0	2018	SENIOR CITIZEN
02-004-309	-\$124700.00	\$0	2018	SENIOR CITIZEN
02-004-315	-\$111100.00	\$0	2018	SENIOR CITIZEN
02-004-321	-\$70300.00	\$0	2018	SENIOR CITIZEN
02-005-130	-\$150000.00	\$42200	2018	SENIOR CITIZEN
02-005-135	-\$65300.00	\$0	2018	SENIOR CITIZEN
02-009-101	-\$119700.00	\$0	2018	SENIOR CITIZEN
02-009-202	-\$150000.00	\$66800	2018	SENIOR CITIZEN
02-009-204	-\$150000.00	\$3900	2018	SENIOR CITIZEN
02-009-216	-\$150000.00	\$96600	2018	SENIOR CITIZEN
02-009-218	-\$150000.00	\$91300	2018	SENIOR CITIZEN
02-009-220	-\$150000.00	\$101300	2018	SENIOR CITIZEN
02-009-226	-\$150000.00	\$54200	2018	SENIOR CITIZEN
02-009-232	-\$102900.00	\$0	2018	SENIOR CITIZEN
02-009-244	-\$150000.00	\$42900	2018	SENIOR CITIZEN
02-009-303	-\$150000.00	\$1700	2018	SENIOR CITIZEN
02-009-400	-\$82500.00	\$0	2018	SENIOR CITIZEN
02-009-430	-\$150000.00	\$18700	2018	SENIOR CITIZEN
02-010-113	-\$150000.00	\$3300	2018	SENIOR CITIZEN
02-010-117	-\$89500.00	\$0	2018	SENIOR CITIZEN
02-010-147	-\$119400.00	\$0	2018	SENIOR CITIZEN
02-010-158	-\$131500.00	\$0	2018	SENIOR CITIZEN
02-010-250	-\$68200.00	\$0	2018	SENIOR CITIZEN
02-010-252	-\$81000.00	\$0	2018	SENIOR CITIZEN

02-010-258	-\$138400.00	\$0	2018 SENIOR CITIZEN
02-010-262	-\$115000.00	\$0	2018 SENIOR CITIZEN
02-010-266	-\$72800.00	\$0	2018 SENIOR CITIZEN
02-010-268	-\$62500.00	\$0	2018 SENIOR CITIZEN
02-010-294	-\$108000.00	\$0	2018 SENIOR CITIZEN
02-010-303	-\$56000.00	\$0	2018 SENIOR CITIZEN
02-010-420	-\$150000.00	\$20800	2018 SENIOR CITIZEN
02-010-427	-\$129100.00	\$22800	2018 SENIOR CITIZEN
02-010-508	-\$106700.00	\$0	2018 SENIOR CITIZEN
02-010-527	-\$150000.00	\$50300	2018 SENIOR CITIZEN
02-011-307	-\$13000.00	\$90600	2018 SENIOR CITIZEN
02-013-203	-\$150000.00	\$14800	2018 SENIOR CITIZEN
02-013-207	-\$150000.00	\$143300	2018 SENIOR CITIZEN
02-014-305	-\$143900.00	\$0	2018 SENIOR CITIZEN
02-014-307	-\$150000.00	\$179500	2018 SENIOR CITIZEN
02-014-310	-\$150000.00	\$82400	2018 SENIOR CITIZEN
02-014-321	-\$144600.00	\$0	2018 SENIOR CITIZEN
02-014-323	-\$102200.00	\$0	2018 SENIOR CITIZEN
02-014-325	-\$150000.00	\$74700	2018 SENIOR CITIZEN
02-014-333	-\$150000.00	\$40000	2018 SENIOR CITIZEN
02-014-382	-\$140300.00	\$0	2018 SENIOR CITIZEN
02-014-387	-\$150000.00	\$17400	2018 SENIOR CITIZEN
02-020-106	-\$150000.00	\$37500	2018 SENIOR CITIZEN
02-020-306	-\$150000.00	\$55000	2018 SENIOR CITIZEN
02-020-308	-\$127300.00	\$0	2018 SENIOR CITIZEN
02-020-310	-\$118500.00	\$0	2018 SENIOR CITIZEN
02-020-315	-\$146800.00	\$0	2018 SENIOR CITIZEN
02-020-321	-\$150000.00	\$5700	2018 SENIOR CITIZEN
02-021-098	-\$109500.00	\$0	2018 SENIOR CITIZEN
02-021-115	-\$70100.00	\$0	2018 SENIOR CITIZEN
02-021-121	-\$150000.00	\$21300	2018 SENIOR CITIZEN
02-021-129	-\$150000.00	\$36700	2018 SENIOR CITIZEN
02-021-133	-\$148500.00	\$0	2018 SENIOR CITIZEN
02-021-185	-\$150000.00	\$76600	2018 SENIOR CITIZEN
02-021-209	-\$150000.00	\$20400	2018 SENIOR CITIZEN
02-021-218	-\$150000.00	\$49300	2018 SENIOR CITIZEN
02-021-308	-\$150000.00	\$53600	2018 SENIOR CITIZEN
02-021-310	-\$114600.00	\$0	2018 SENIOR CITIZEN
02-021-403	-\$150000.00	\$38100	2018 SENIOR CITIZEN
02-021-409	-\$150000.00	\$66600	2018 SENIOR CITIZEN
02-021-411	-\$150000.00	\$65600	2018 SENIOR CITIZEN
02-021-603	-\$116900.00	\$0	2018 SENIOR CITIZEN
02-022-141	-\$150000.00	\$60500	2018 SENIOR CITIZEN
02-022-143	-\$97900.00	\$0	2018 SENIOR CITIZEN
02-022-147	-\$147800.00	\$0	2018 SENIOR CITIZEN
02-022-324	-\$84000.00	\$0	2018 SENIOR CITIZEN
02-022-330	-\$102200.00	\$0	2018 SENIOR CITIZEN
02-022-350	-\$150000.00	\$23400	2018 SENIOR CITIZEN
02-022-509	-\$107200.00	\$0	2018 SENIOR CITIZEN
02-022-511	-\$68200.00	\$0	2018 SENIOR CITIZEN
02-022-517	-\$147600.00	\$0	2018 SENIOR CITIZEN
02-022-521	-\$114900.00	\$0	2018 SENIOR CITIZEN

02-022-535	-\$105200.00	\$0	2018 SENIOR CITIZEN
02-022-539	-\$94600.00	\$94600	2018 SENIOR CITIZEN
02-022-610	-\$69000.00	\$0	2018 SENIOR CITIZEN
02-022-612	-\$105300.00	\$0	2018 SENIOR CITIZEN
02-023-161	-\$53400.00	\$0	2018 SENIOR CITIZEN
02-023-309	-\$135000.00	\$39000	2018 SENIOR CITIZEN
02-023-351	-\$104600.00	\$0	2018 SENIOR CITIZEN
02-024-103	-\$97100.00	\$193600	2018 SENIOR CITIZEN
02-025-111	-\$150000.00	\$69300	2018 SENIOR CITIZEN
02-026-119	-\$150000.00	\$112700	2018 SENIOR CITIZEN
02-026-122	-\$150000.00	\$22700	2018 SENIOR CITIZEN
02-026-126	-\$78800.00	\$0	2018 SENIOR CITIZEN
02-026-307	-\$150000.00	\$161100	2018 SENIOR CITIZEN
02-026-323	-\$150000.00	\$48400	2018 SENIOR CITIZEN
02-026-450	-\$150000.00	\$78300	2018 SENIOR CITIZEN
02-027-207	-\$133200.00	\$0	2018 SENIOR CITIZEN
02-031-305	-\$90100.00	\$0	2018 SENIOR CITIZEN
02-031-315	-\$134400.00	\$0	2018 SENIOR CITIZEN
02-031-404	-\$100400.00	\$0	2018 SENIOR CITIZEN
02-032-103	-\$143700.00	\$0	2018 SENIOR CITIZEN
02-032-210	-\$150000.00	\$1000	2018 SENIOR CITIZEN
02-032-302	-\$116800.00	\$0	2018 SENIOR CITIZEN
02-032-402	-\$150000.00	\$51300	2018 SENIOR CITIZEN
02-032-405	-\$150000.00	\$67300	2018 SENIOR CITIZEN
02-032-406	-\$150000.00	\$21400	2018 SENIOR CITIZEN
02-032-751	-\$150000.00	\$51700	2018 SENIOR CITIZEN
02-033-101	-\$150000.00	\$57400	2018 SENIOR CITIZEN
02-033-150	-\$96700.00	\$0	2018 SENIOR CITIZEN
02-033-301	-\$65200.00	\$0	2018 SENIOR CITIZEN
02-033-454	-\$150000.00	\$89200	2018 SENIOR CITIZEN
02-034-101	-\$125600.00	\$0	2018 SENIOR CITIZEN
02-034-103	-\$48300.00	\$144900	2018 SENIOR CITIZEN
02-034-107	-\$150000.00	\$167500	2018 SENIOR CITIZEN
02-034-204	-\$150000.00	\$60100	2018 SENIOR CITIZEN
02-034-208	-\$150000.00	\$42700	2018 SENIOR CITIZEN
02-034-351	-\$150000.00	\$13700	2018 SENIOR CITIZEN
02-034-402	-\$111800.00	\$0	2018 SENIOR CITIZEN
02-034-408	-\$150000.00	\$7600	2018 SENIOR CITIZEN
03-002-210	-\$150000.00	\$55000	2018 SENIOR CITIZEN
03-002-299	-\$150000.00	\$17000	2018 SENIOR CITIZEN
03-003-103	-\$121900.00	\$0	2018 SENIOR CITIZEN
03-003-150	-\$49800.00	\$0	2018 SENIOR CITIZEN
03-003-153	-\$150000.00	\$99500	2018 SENIOR CITIZEN
03-003-203	-\$150000.00	\$48800	2018 SENIOR CITIZEN
03-003-250	-\$150000.00	\$12900	2018 SENIOR CITIZEN
03-003-402	-\$84400.00	\$0	2018 SENIOR CITIZEN
03-003-408	-\$150000.00	\$32100	2018 SENIOR CITIZEN
03-003-425	-\$150000.00	\$132800	2018 SENIOR CITIZEN
03-004-111	-\$149400.00	\$0	2018 SENIOR CITIZEN
03-004-254	-\$150000.00	\$100	2018 SENIOR CITIZEN
03-004-268	-\$150000.00	\$14400	2018 SENIOR CITIZEN
03-004-501	-\$127400.00	\$0	2018 SENIOR CITIZEN

03-004-505	-\$150000.00	\$16000	2018 SENIOR CITIZEN
03-005-202	-\$150000.00	\$8000	2018 SENIOR CITIZEN
03-005-204	-\$150000.00	\$23900	2018 SENIOR CITIZEN
03-005-205	-\$43700.00	\$0	2018 SENIOR CITIZEN
03-005-264	-\$83900.00	\$0	2018 SENIOR CITIZEN
03-005-351	-\$96500.00	\$0	2018 SENIOR CITIZEN
03-005-357	-\$109200.00	\$0	2018 SENIOR CITIZEN
03-005-359	-\$115700.00	\$0	2018 SENIOR CITIZEN
03-005-361	-\$126100.00	\$0	2018 SENIOR CITIZEN
03-005-406	-\$150000.00	\$56000	2018 SENIOR CITIZEN
03-006-204	-\$150000.00	\$67600	2018 SENIOR CITIZEN
03-006-209	-\$150000.00	\$25500	2018 SENIOR CITIZEN
03-006-210	-\$150000.00	\$189300	2018 SENIOR CITIZEN
03-006-211	-\$150000.00	\$45200	2018 SENIOR CITIZEN
03-006-212	-\$133700.00	\$0	2018 SENIOR CITIZEN
03-006-305	-\$141000.00	\$0	2018 SENIOR CITIZEN
03-006-348	-\$116000.00	\$0	2018 SENIOR CITIZEN
03-006-349	-\$82900.00	\$0	2018 SENIOR CITIZEN
03-007-206	-\$129600.00	\$0	2018 SENIOR CITIZEN
03-007-208	-\$150000.00	\$29000	2018 SENIOR CITIZEN
03-007-210	-\$86900.00	\$0	2018 SENIOR CITIZEN
03-008-405	-\$150000.00	\$2100	2018 SENIOR CITIZEN
03-008-408	-\$150000.00	\$36100	2018 SENIOR CITIZEN
03-008-410	-\$150000.00	\$192200	2018 SENIOR CITIZEN
03-009-109	-\$150000.00	\$2600	2018 SENIOR CITIZEN
03-009-135	-\$120200.00	\$0	2018 SENIOR CITIZEN
03-009-150	-\$86500.00	\$0	2018 SENIOR CITIZEN
03-009-214	-\$150000.00	\$28300	2018 SENIOR CITIZEN
03-009-218	-\$150000.00	\$54300	2018 SENIOR CITIZEN
03-009-228	-\$115600.00	\$77100	2018 SENIOR CITIZEN
03-009-301	-\$106600.00	\$0	2018 SENIOR CITIZEN
03-009-321	-\$64200.00	\$0	2018 SENIOR CITIZEN
03-009-325	-\$107100.00	\$0	2018 SENIOR CITIZEN
03-009-367	-\$125500.00	\$0	2018 SENIOR CITIZEN
03-009-402	-\$103700.00	\$0	2018 SENIOR CITIZEN
03-010-113	-\$48500.00	\$0	2018 SENIOR CITIZEN
03-010-121	-\$150000.00	\$135100	2018 SENIOR CITIZEN
03-012-230	-\$150000.00	\$62400	2018 SENIOR CITIZEN
03-013-305	-\$150000.00	\$43800	2018 SENIOR CITIZEN
03-014-210	-\$111000.00	\$0	2018 SENIOR CITIZEN
03-014-212	-\$84700.00	\$0	2018 SENIOR CITIZEN
03-014-216	-\$78400.00	\$0	2018 SENIOR CITIZEN
03-014-224	-\$150000.00	\$185800	2018 SENIOR CITIZEN
03-014-234	-\$150000.00	\$193700	2018 SENIOR CITIZEN
03-014-238	-\$150000.00	\$71200	2018 SENIOR CITIZEN
03-014-313	-\$150000.00	\$10200	2018 SENIOR CITIZEN
03-015-204	-\$150000.00	\$90600	2018 SENIOR CITIZEN
03-015-212	-\$150000.00	\$127900	2018 SENIOR CITIZEN
03-015-214	-\$150000.00	\$70800	2018 SENIOR CITIZEN
03-015-226	-\$36500.00	\$0	2018 SENIOR CITIZEN
03-020-204	-\$85500.00	\$0	2018 SENIOR CITIZEN
03-020-216	-\$150000.00	\$102200	2018 SENIOR CITIZEN

03-020-318	-\$67500.00	\$0	2018 SENIOR CITIZEN
03-020-319	-\$74800.00	\$0	2018 SENIOR CITIZEN
03-021-403	-\$150000.00	\$77900	2018 SENIOR CITIZEN
03-021-406	-\$150000.00	\$114300	2018 SENIOR CITIZEN
03-021-421	-\$86500.00	\$0	2018 SENIOR CITIZEN
03-021-505	-\$132900.00	\$0	2018 SENIOR CITIZEN
03-022-130	-\$105800.00	\$0	2018 SENIOR CITIZEN
03-022-160	-\$66500.00	\$0	2018 SENIOR CITIZEN
03-022-438	-\$139300.00	\$0	2018 SENIOR CITIZEN
03-022-446	-\$150000.00	\$184400	2018 SENIOR CITIZEN
03-022-448	-\$150000.00	\$141100	2018 SENIOR CITIZEN
03-023-456	-\$150000.00	\$194100	2018 SENIOR CITIZEN
03-023-466	-\$147800.00	\$0	2018 SENIOR CITIZEN
03-023-468	-\$42900.00	\$0	2018 SENIOR CITIZEN
04-002-315	-\$19600.00	\$0	2018 SENIOR CITIZEN
04-005-521	-\$57600.00	\$0	2018 SENIOR CITIZEN
04-007-711	-\$43200.00	\$0	2018 SENIOR CITIZEN
05-011-100	-\$150000.00	\$59700	2018 SENIOR CITIZEN
05-027-100	-\$150000.00	\$4700	2018 SENIOR CITIZEN
05-030-100	-\$87600.00	\$0	2018 SENIOR CITIZEN
05-034-100	-\$101300.00	\$0	2018 SENIOR CITIZEN
05-039-100	-\$124400.00	\$0	2018 SENIOR CITIZEN
08-320-110	-\$150000.00	\$65100	2018 SENIOR CITIZEN
09-020-140	-\$82500.00	\$0	2018 SENIOR CITIZEN
11-550-120	-\$36900.00	\$0	2018 SENIOR CITIZEN
71-030-1003	-\$9900.00	\$0	2018 SENIOR CITIZEN
71-210-1021	-\$4600.00	\$0	2018 SENIOR CITIZEN
71-300-1030	-\$11000.00	\$0	2018 SENIOR CITIZEN
71-320-1032	-\$8000.00	\$0	2018 SENIOR CITIZEN
71-460-1046	-\$9200.00	\$0	2018 SENIOR CITIZEN
71-500-1050	-\$12000.00	\$0	2018 SENIOR CITIZEN
71-540-1054	-\$10800.00	\$0	2018 SENIOR CITIZEN
72-070-2007	-\$49400.00	\$0	2018 SENIOR CITIZEN
72-190-2019	-\$4000.00	\$0	2018 SENIOR CITIZEN
72-210-2021	-\$5000.00	\$0	2018 SENIOR CITIZEN
72-260-2026	-\$7600.00	\$0	2018 SENIOR CITIZEN
72-270-2027	-\$4000.00	\$0	2018 SENIOR CITIZEN
72-330-2033	-\$5600.00	\$0	2018 SENIOR CITIZEN
72-440-2045	-\$6000.00	\$0	2018 SENIOR CITIZEN
72-540-2052	-\$2500.00	\$0	2018 SENIOR CITIZEN
73-110-3011	-\$6400.00	\$0	2018 SENIOR CITIZEN
73-160-3016	-\$23600.00	\$0	2018 SENIOR CITIZEN
73-180-3018	-\$10000.00	\$0	2018 SENIOR CITIZEN
75-020-5002	-\$6500.00	\$0	2018 SENIOR CITIZEN
75-120-5012	-\$3500.00	\$0	2018 SENIOR CITIZEN
75-130-5013	-\$2500.00	\$0	2018 SENIOR CITIZEN