BEFORE THE STATE OF ALASKA OFFICE OF ADMINISTRATIVE HEARINGS ON REFERRAL BY THE COMMISSIONER OF REVENUE

In the matter of:	)	
	)	OAH No. 20-0001-PFD
D. F. O.	)	
H. L. O.	)	
	)	
	)	
	)	
2014-2018 Permanent Fund Dividends	)	

DECISION UPON CONSENT OF THE PARTIES

D. and H. O. appealed informal conference decisions denying their 2018 Permanent Fund Dividend (PFD) applications, and denying and assessing their previously-paid 2014-2017 PFDs.

The hearing took place on February 11, 2020. Peter F. Scott, PFD Specialist, represented the PFD Division. Mr. and Mrs. O. both participated. The three participants had worked diligently prior to the hearing to agree upon a resolution of this complex matter, and they adopted their agreement on the record. I find the resolution to be fair and within the Department of Revenue's authority and discretion. Accordingly, with concurrence of all parties, this matter will be resolved as follows:

1) D. and H. O. Stipulations

2014 – 2017 dividends

- D. O. stipulates and concedes that he had: "claimed or maintained a claim of a homestead or homeowner's property tax exemption"[1] in County A, State A from January 1, 2013 through December 31, 2016 (4 calendar years) – on a Mobile Home[2] he owned at Address A.[3]
- H. O. stipulates and concedes that she had: "claimed or maintained a claim of a homestead or homeowner's property tax exemption" in County A, State A from January

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1 15 AAC 23.143(d)(6).

2 Exhibit 10, pages 1, 2 (State A Legislative Research Council: Codified Laws).

3 Exhibit 9, page 2.

1, 2013 through December 31, 2016 (4 calendar years) – on a Mobile Home[4] she owned at Address A.[5]

2) Permanent Fund Dividend Division Stipulation

2014 – 2017 dividends

The Permanent Fund Dividend Division stipulates that the action to assess the following dividend payments will be waived and that no repayments will be requested.

D. O.

2014 – $1,884.00
2015 – $2,072.00
2016 – $1,022.00
2017 – $1,100.00
Total = $6,078.00

H. O.

2014 – $1,884.00
2015 – $2,072.00
2016 – $1,022.00
2017 – $1,100.00
Total = $6,078.00

3) 2014 – 2017 Permanent Fund Dividend Formal Appeals

The Formal Appeal decision issued in the above referenced matter (OAH No. 20-0001-PFD) shall be that the 2014, 2015, 2016 and 2017 dividends for D. and H. O. will remain "denied" with "no assessment/no repayment." The denial is based on 15 AAC 23.143(d)(6).

4) 2018 Permanent Fund Dividend Formal Appeals

- D. O. stipulates and concedes that he had: "claimed or maintained a claim of a homestead or homeowner's property tax exemption" in County A, State A from January 1, 2017 through December 31, 2017 (2017 calendar year) – on a Mobile Home he owned at Address A.
- H. O. stipulates and concedes that she had: "claimed or maintained a claim of a homestead or homeowner's property tax exemption" in County A, State A from January 1, 2017 through December 31, 2017 (2017 calendar year) – on a Mobile Home she owned at Address A.
- The Final eligibility status of the 2018 dividends for D. and H. O. will be "denied" on the issue that both individuals maintained a claim of a Homestead or Homeowners property tax exemption in County A, State A during the 2017 qualifying year. Accordingly, neither D. nor H. O. will receive payment for the 2018 PFD. The denial is based on 15

[4] Exhibit 10, pages 1, 2.

[5] Exhibit 9 page 2.

AAC 23.143(d)(6).

DATED this 11th day of February, 2020.

By: SIGNED
Christopher Kennedy
Administrative Law Judge

[This document has been modified to conform to the technical standards for publication. Names may have been changed to protect privacy.]