



## **KENAI PENINSULA BOROUGH**

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**MIKE NAVARRE**  
**BOROUGH MAYOR**

### **MEMORANDUM**

**TO:** Kelly Cooper, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** Mike Navarre, Mayor *MN*

**FROM:** Tom Anderson, Borough Assessor *TCA*

**DATE:** September 7, 2017

**SUBJECT:** Resolution 2017-58, Authorizing the Assessor to Accept One Late-Filed Senior Exemption Application for 2017, Filed After March 31, 2017 (Mayor)

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One applicant, Mr. Miller, is requesting that the assembly allow the assessor to accept a late-filed real property senior citizen tax exemption application filed after March 31, 2017. KPB 5.12.105 and AS 29.45.030(f) allow for late-filed exemptions to be granted by the assembly. For an application filed after March 31 the applicant must file an affidavit stating good cause for failure to comply with the deadline. Good cause is defined by KPB 5.12.105(E)(4) as:

... an inability to comply with the March 31 deadline that was caused by a serious condition or extraordinary event beyond the taxpayer's control. A serious condition or extraordinary event may include a serious medical condition or other similar serious condition or extraordinary event.

Fritz Miller states in his late-filed affidavit that he came to the borough office in July 2016, after he turned 65, and was informed that he could not apply for the senior exemption because he had not been 65 years of age for a full year. He later found out that the information he understood or was told was incorrect. Mr. Miller provided no additional documentation with his application.

Based upon the facts in the exemption application, it appears the property and Mr. Miller would have qualified for the senior citizen exemption beginning in 2017.