

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*

FROM: Adeena Wilcox, Borough Assessor *aw*

DATE: May 22, 2024

SUBJECT: Ordinance 2024- 13 , Authorizing the Assessor to Accept One Late-Filed Senior Citizen Exemption Application Filed After March 31 and Providing an Exception to KPB 5.12.040(B) (Mayor)

One (1) senior citizen exemption applicant has requested the assembly allow the assessor to accept a late-filed real property tax exemption application filed after March 31, 2024.

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.

The applicant is a senior citizen who is the full-time caregiver to a disabled nonverbal spouse. During the application period, the applicant had Covid and then her spouse fell causing a visit to the E.R., physical therapy and eventual transition to a wheelchair. The Applicant did not apply for the senior citizen exemption on time due to managing the new and physical challenges to their lives and routine.

Based upon a review of the applicant's exemption application, the applicant would qualify for exemption if the assembly authorizes the late-filed request.

Your consideration is appreciated.