

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

THRU: Peter A Micciche, Kenai Peninsula Borough Mayor *PM*

FROM: Adeena Wilcox, Borough Assessor *AW*

DATE: July 25, 2024

SUBJECT: Ordinance 2024- 22 Authorizing the Assessor to Accept One (1) Late-Filed Senior Citizen Exemption Filed After March 31 and Providing an Exception to KPB 5.12.040 (Mayor)

One (1) Senior Citizen exemption applicant, has requested the Assembly allow the Assessor to accept their 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.

Senior Citizen Exemption Applicant (1):

D.L. (01232019) is a 67-year-old senior citizen who has had multiple medical issues and multiple hospitalizations over the recent past that prevented timely application for the senior citizen exemption. Additionally, due to a disability, the senior was not aware that a new senior citizen exemption application needed to be submitted after the applicant's spouse deceased in 2019. The applicant's deceased spouse usually handled all the family paperwork. Based upon a review of D.L.'s exemption application, it would be approved if the assembly authorizes the late-filed request.

Your consideration is appreciated.