

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Kenai Peninsula Borough Mayor *CP*

FROM: Adeena Wilcox, Borough Assessor *aw*

DATE: August 26, 2021

SUBJECT: Ordinance 2021- 34, Authorizing the Assessor to Accept One Late -Filed Senior Citizen Exemption Application for 2021 Filed after March 21 and Providing an Exception to KPB 5.12.040(B) (Mayor)

John Curry has submitted a late-filed application for the Senior Citizen Real Property Tax Exemption and is requesting the assembly allow the assessor to accept his application filed after March 31, 2021.

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.

Mr. Curry previously had the senior citizen exemption and was notified by the Assessing Department that he must reapply for the 2021 senior citizen exemption. He was unable to comply by the filing deadline of March 31, 2021, due to health issues.

Based upon a review of Mr. Curry's exemption application, affidavit and backup documentation, he would qualify for exemption if the assembly authorizes his late-filed request.