



## **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:** May 25, 2017

**SUBJECT:** Resolution 2017-*041*, Authorizing the Assessor to Accept Two-Late Filed Senior Exemption Applications and One Late-Filed Disabled Veteran Exemption for 2017, Filed After March 31, 2017 (Mayor)

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Three applicants have requested the assembly allow the assessor to accept late-filed real property senior citizen/disabled veteran tax exemption applications 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.

Following is a summary of each application. Specific medical conditions have been redacted to protect the applicant's privacy but may be disclosed confidentially to assembly members upon request.

Daniel Seaman states in his late-file affidavit that he was diagnosed with two serious medical conditions and states he had to travel to Anchorage for treatment. Mr. Seaman provided no additional documentation with his application.

Based upon the facts in the exemption application, it appears the property and Mr. Seaman would have qualified for the senior citizen exemption beginning in 2016 after purchasing his home in 2015, if he had applied at that time. Mr. Seaman would have qualified for the senior citizen exemption for 2017 if his application would have been submitted timely.

Nancy Glonek states in her late-file affidavit that she traveled out of state to assist her hospitalized elderly father after he was diagnosed with serious illnesses and medical conditions and to assist her mother with his care. Mrs. Glonek provides medical back-up of his illness and required assistance. She also provides travel documents showing her return to Kenai on March 9, 2017.

Based upon the information provided in her application it appears the property and Mrs. Glonek would have qualified for the senior citizen exemption beginning in 2017, if her senior citizen exemption application was submitted timely.

Robert Krogseng states in his late-filed affidavit that he changed his exemption from the senior citizen exemption to the disabled veteran exemption in 2016 and did not realize that he was required to file annual paperwork from the VA in order to keep his exemption for the following year. He did not discover he had missed the filing deadline to provide documentation because his return from out of state was delayed due to multiple serious medical complications. All of the above medical complications were unforeseen and unavoidable and he was advised by his physician that he could not fly. Mr. Krogseng has provided medical documentation to verify the above.

Based on the information provided in his application, Mr. Krogseng and the property would have qualified for continued disabled veteran exemption for 2017, if his current VA disability rating letter or his disabled veteran exemption application had been provided timely.