



KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-7520

Toll-free within the Borough: 1-800-478-4441

PHONE: (907) 262-4441 • FAX: (907) 262-1892

www.borough.kenai.ak.us

MIKE NAVARRE
BOROUGH MAYOR

MEMORANDUM

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

FROM: Mike Navarre, Mayor *MN*
Kelly Cooper, Assembly President *(B for K.C.)*
Paul Fischer, Assembly Member *(B for P.F.)*

DATE: October 19, 2017

SUBJECT: Ordinance 2017 28, Authorizing the Assessor to Accept Two Late-Filed Senior Exemption Applications for 2017, Filed After March 31 and Providing an Exception to KPB 5.12.040(B) (Mayor, Cooper, Fischer)

Two applicants have requested the assembly allow the assessor to accept late-filed real property senior citizen 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.

1. Senior Citizen Exemption Applicant - Sara L. Jackinsky:

Ms. Jackinsky states in her late-filed affidavit that after her husband passed away unexpectedly, neither her nor his estate were notified of the need to file for the exemption and she was unaware that she had to do so. Ms. Jackinsky states that the property taxes were always paid in full in October of each year and she had no reason to scan the borough's assessment at any other time. Ms. Jackinsky states that her failure-to-file oversight was further exacerbated by depression, which she suffered for many months following the sudden loss of her spouse. Ms. Jackinsky provided substantial documentation in support of her affidavit, including her marriage certificate and the death certificate of her spouse.

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

2. Senior Citizen Exemption Applicant - Maryvonne Guillemain:

Ms. Guillemain states in her late-filed affidavit that she was not informed of the deadline to file when she turned in her exemption application. Ms. Guillemain also provided a typed letter in support of her application explaining her situation in more detail.

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

3. The Need for an Exception Ordinance

While KPB 5.12.105 allows for these late-filed exemption applications to be authorized by the assembly by resolution, KPB 5.12.040(B) does not allow the assessor to make a change to the assessment roll after June 1 even when the Assembly has approved a late-filed senior exemption application after June 1. Moving forward it may be appropriate to consider amending this section of borough code. In the interim, an exception to KPB 5.12.040(B) is required in this instance.

Moreover, the assembly has approved three resolutions—resolutions 2017-041, 2017-052, and 2017-058—after June 1 of this year authorizing the assessor to accept other late-filed senior citizen and disabled veteran exemption applications for which similar exceptions to the code are necessary.

This ordinance will provide the assessor the necessary authority to make changes to the assessment roll for any, should the late-filed applications be otherwise approved, that would not otherwise be permitted by borough code.

Your support for this ordinance would be appreciated.