



KENAI PENINSULA BOROUGH

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MIKE NAVARRE
BOROUGH MAYOR

MEMORANDUM

TO: Dale Bagley, Assembly President
Kenai Peninsula Borough Assembly Members

THRU: Mike Navarre, Kenai Peninsula Borough Mayor *mn*

FROM: Tom Anderson, Borough Assessor *Tom*

DATE: May 21, 2015

SUBJECT: Resolution 2015-030, A Resolution Authorizing the Assessor to Accept the Late-Filed Senior Exemption Application of Larry Johnson for 2015, filed after March 31

Larry Johnson has requested the assembly allow the assessor to accept his late-filed real property senior citizen tax exemption application filed after March 31, 2015. 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. Johnson states in his affidavit that his home has received the senior exemption in past years and he did not realize that the exemption was originally applied for by his wife. The borough denied the exemption in 2015 as his wife's permanent fund dividend had been denied when she was out of state for more than 180 days to care for her terminally ill father. He states that both he and his wife are over 65 and he would have applied timely if he had known that the exemption was in her name only.

Based upon the facts and circumstances presented above, it appears the property would have qualified for an exemption for 2015 had Mr. Johnson submitted an application under his own name. The assembly's adoption of this resolution will allow the assessor to accept and process a 2015 exemption application from Larry Johnson as if timely filed.