

# 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:** July 22, 2021

**SUBJECT:** Ordinance 2021- 29, Authorizing the Assessor to Accept One Late -Filed Senior Citizen Exemption (Mayor)

---

Linda Reid, a Homer resident, has submitted a late-filed application for the Senior Citizen Real Property Tax Exemption and is requesting the assembly to allow the assessor to accept her 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 applications 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.

Mrs. Reid failed to apply timely as she was providing extensive in-home care for Mr. Reid after he suffered serious injuries resulting in multiple surgeries and extensive physical therapy.

Based upon a review of Mrs. Reid's exemption application, affidavit and backup documentation regarding Mr. Reid's injuries, she would qualify for exemption if the assembly authorizes her late-filed request.

Your consideration of this ordinance is appreciated.