

Kenai Peninsula Borough  
Assessing Department

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**MEMORANDUM**

**TO:** Wayne Ogle, Assembly President  
Members, Kenai Peninsula Borough Assembly

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

**FROM:** Melanie Aeschliman, Borough Assessor *MA*

**DATE:** May 9, 2019

**SUBJECT:** Resolution 2019- 035, Authorizing the Assessor to Accept One Late -Filed Disabled Veteran Exemption Application (Mayor)

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One applicant has requested the assembly allow the assessor to accept his late-filed real property Disabled Veteran tax exemption application filed after March 31, 2019.

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.

**Disabled Veteran Exemption Applicant:** Mr. Brady Williams has been a recipient of the Disabled Veteran Exemption for years 2016 & 2017. He was denied his request for the Disabled Veteran exemption for 2018 due to a late submission, by 4 days, of his proof of continuing disability by the Department of Veterans Affairs. He did not appeal in 2018. Due to the 2018 denial he no longer received a reminder to apply for the 2019 Disabled Veteran Exemption or supply disability documentation for the 2019 assessment year.

Mr. Brady works remotely and arrived in Kenai on April 1, 2019 at approximately 9:00 pm, picked up his mail and read his assessment notice. It was then he discovered he didn't have his Disabled Veteran Exemption. He visited the Assessing Department on April 2, 2019 to apply, only to discover he was late again. His wife does not drive due to her own disability and was unable to assist with picking up the mail.

Based upon the facts from Mr. Williams late-filed waiver and proof of disability, he will qualify for the Disabled Veteran Exemption for 2019, if his late-filed request is authorized by the assembly.