

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor 

FROM: Melanie Aeschliman, Borough Assessor 

DATE: July 25, 2019

RE: Ordinance 2019 - [20](#), Authorizing the Assessor to Accept One Late-Filed Disabled Veteran Exemption Application (Mayor)

One disabled veteran exemption applicant has requested the assembly allow the assessor to accept a late-filed Disabled Veteran Exemption application received 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:

Lawrence Wood applied late for the 2019 Disabled Veteran Exemption and provided an affidavit and application for late filing approval. He states in his affidavit that he was out of state seeking medical attention during the application period. Mr. Wood has provided travel receipts and medical documentation as evidence of his statement.

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Based upon a review of Mr. Wood's exemption application and VA Disability Rating letter he would qualify for the 2019 exemption if his late-filed request is authorized by the assembly.