

Kenai Peninsula Borough  
Assessing Department

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**MEMORANDUM**

**TO:** Brent Hibbert, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** Charlie Pierce, Mayor *JCB*

**FROM:** Adeena Wilcox, Borough Assessor *AW*

**DATE:** April 22, 2021

**SUBJECT:** Resolution 2021- 034, Authorizing the Assessor to Accept One Late-Filed Senior Citizen Exemption, Two Late-Filed Disabled Veteran Exemption Applications, and Two Late-Filed Proof of Disability for 2021 (Mayor)

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One applicant for the Senior Citizen Exemption and two applicants for the Disabled Veteran Exemption have requested the assembly to allow the assessor to accept their late-filed real property tax exemption applications filed after March 31, 2021. Two Disabled Veterans have requested the assembly allow the assessor to accept a late-filed proof of 50% disability or greater verification filed after March 31, 2021.

KPB 5.12.105 and AS 29.45.030(f) allow 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.

**Senior Citizen Exemption Applicant (1):** Jim Lee purchased the property in June 2019. Due to a clerical error, on the part of a borough employee, the deed was not processed. Mr. Lee was unaware of the error and believed he did not

receive tax bills because he was a senior, age 72, and automatically exempt. Once the error was corrected, he realized he did not have a property tax exemption. He applied for the \$50,000 Residential Exemption timely, believing it was the same as the Senior Citizen Exemption. He discovered the Senior Citizen Exemption had not been applied for when he arrived to pay his taxes in person on April 14, 2021, after the filing deadline had expired.

Based upon a review of Mr. Lee's exemption application he would qualify for exemption if the assembly authorizes his late-filed request.

**Disabled Veteran Exemption Applicant (1):** William White has been waiting for surgery to help correct a service related injury, which had been postponed due to the Covid-19 pandemic. March 5, 2021, the Department of Veteran Affairs suddenly scheduled his surgery at an out of state VA hospital and he left state quickly. He was unable to apply for his Disabled Veteran Exemption timely due to his surgery, recovery, and the medication that he was on post-surgery.

Based upon a review of Mr. White's exemption application and VA documentation he would qualify for exemption if the assembly authorizes his late-filed request.

**Disabled Veteran Exemption Applicant (2):** Daren Hill received his initial VA disability determination after the Disabled Veteran Exemption filing deadline had passed. He was unaware that he could apply for the exemption prior to receiving his disability rating determination.

Based upon a review of Mr. Hill's exemption application and VA documentation he would qualify for exemption if the assembly authorizes his late-filed request.

**Disabled Veteran Exemption Applicant (3):** Garrett Todd, a Disabled Veteran Exemption recipient since 2020, is required to provide current proof of disability of 50% or greater from the Department of Veterans Affairs each year. His 2021 VA letter was received after the March 31, 2021, deadline. He states in his late-filed affidavit that he works full-time, attends school and is a parent to two young children and supplying the documentation simply "fell through the cracks".

Based upon a review of Mr. Todd's proof of disability, he will qualify for the Disabled Veteran Exemption for 2021, if the assembly authorizes his late-filed request.

**Disabled Veteran Exemption Applicant (4):** Marcus Lopez has had the Disabled Veteran Exemption since 2019. He states he requested the Department of Veteran Affairs to fax his VA Disability Rating Letter to the Assessing Department in both November 2020 and February 2021. He assumed the Assessing Department had received his documentation and did not realize otherwise until he received a March 5, 2021, letter reminding him to supply it for the 2021 year. He requested another VA letter be mailed but because he receives his mail at his parents' home in Anchorage, there was even further delay and he was two-days late submitting his documentation.

Based upon a review of Mr. Lopez's proof of disability, he will qualify for the Disabled Veteran Exemption for 2021, if the assembly authorizes his late-filed request.

Your consideration of this resolution is appreciated.