

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

THRU: Charlie Pierce, Mayor *CP*
Mike Tupper, Assembly Member *MT*

FROM: Adeena Wilcox, Borough Assessor *aw*

DATE: June 23, 2022

SUBJECT: Ordinance 2022- 29, Authorizing the Assessor to Accept One Late-Filed Senior Citizen Exemption and Two Late-Filed Disabled Veteran Exemption Applications Filed After March 31 (Mayor, Tupper)

One applicant for the Senior Citizen Exemption and two applicants for the Disabled Veteran Exemption have requested the assembly allow the assessor to accept their late-filed real property tax exemption applications filed after March 31, 2022.

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.

Please note: to protect the privacy of the applicants, only their initials are provided.

Senior Exemption Applicant: M.S. required out-of-state medical treatments that occurred during the application period, followed by extended rehabilitation therapy afterwards.

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Based upon a review of M.S's exemption application and affidavit, M.S. would qualify for exemption if the assembly authorizes the late-filed request.

Disabled Veteran Exemption Applicant (1): D.I. has had a Disabled Veteran's Exemption since 2019. In February of 2021, D.I. printed the VA rating letter, a yearly requirement to maintain the Disabled Veteran's Exemption, and states that he believed he mailed it in to the borough. The borough did not receive D.I.'s rating letter. The borough sent a reminder letter to D.I. However, D.I. believed the rating letter was already sent and failed to respond. D.I. did not realize until February 2022 when it was time to file for the 2022 exemption that the 2021 exemption was not applied to the property.

Based upon a review of D.I.'s. exemption application, affidavit and V.A. documentation, D.I. would qualify for exemption if the assembly authorizes the late-filed request.

Disabled Veteran Exemption Applicant (2): A.H. is a 90% disabled veteran diagnosed with short-term memory issues. A.H. is also physically disabled and has had several surgeries and periods of recovery. A.H. recently lost the spouse who would normally assist in handling paperwork.

Based upon a review of A.H's. exemption applications, affidavit, and VA Rating Letter, A.H. would qualify for the exemptions if the assembly authorizes the late-filed requests.

Your consideration of the ordinance is appreciated.