

Kenai Peninsula Borough Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor 

FROM: Tom Anderson, Borough Assessor 

DATE: August 23, 2018

RE: Ordinance 2018- 31, Authorizing the Assessor to Accept One Late-Filed Senior Exemption Application for 2018 Filed After March 31 and Providing an Exception to KPB 5.12.040(B) (Mayor)

One (1) applicant has requested the assembly allow the assessor to accept their late-filed real property senior citizen tax exemption application filed after March 31, 2018.

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.

Senior Citizen Exemption applicant:

Hal Webb states in his late-filed affidavit that he did not know that he needed to reapply annually. He states that he has been getting the Senior Citizen Exemption for 9 years.

It is Assessing policy that applicants who do not apply for the Alaska Permanent Fund Dividend must apply annually for the Senior Citizen Exemption. Mr. Webb is required to apply annually as he does not apply for the Alaska Permanent Fund Dividend. Normal procedure is to remind each Senior Citizen Exemption applicant in November that they must reapply for the following year; Mr. Webb did not receive a reminder to reapply for 2018 due to a clerical error. The reminders to apply are a courtesy and are not required of the Assessing Department.

Based upon the facts in the exemption application, it appears the property and Mr. Hal Webb will qualify for exemption if his late-file request is authorized by the assembly.

The Need for an Exception Ordinance

While KPB 5.12.105 allows for these late-filed exemption applications to be authorized by the assembly by resolution, KPB 5.12.040(8) does not allow the assessor to make a change to the assessment roll after June 1 even when the Assembly has approved a late-filed senior exemption application after June 1.

An exception to KPB 5.12.040(8) is required in this instance. In addition, the assembly approved Resolution 2018-28 after June 1 of this year authorizing the assessor to accept other late-filed senior citizen and disabled veteran exemption applications for which similar exceptions to the code are necessary.

This ordinance will provide the assessor the necessary authority under the code to make changes to the assessment roll for these late-filed applications, should the late-filed applications be otherwise approved.

Your support for this ordinance would be appreciated.