

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor 

FROM: Adeena Wilcox, Borough Assessor 

DATE: August 11, 2022

SUBJECT: Ordinance 2022- 37, Authorizing the Assessor to Accept One Late-Filed Senior Citizen Exemption Application Filed after March 31 and Providing an Exception to KPB 5.12.040(B) (Mayor)

An applicant for a Senior Citizen Exemption has requested the Assembly allow the Borough Assessor to accept his late-filed real property tax exemption application filed after March 31, 2022.

The applicant, E.E., is being assisted by the Kenaitze Indian Tribe. E.E. lost his partner several years ago and she handled the paperwork for E.E. E.E. had COVID during the application period and his advocate could not assist him with his paperwork in a timely manner due to isolation.

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 applicants 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.

Based on a review of E.E.'s exemption application E.E. would qualify for the Senior Citizen Exemption if the Assembly authorizes E.E.'s late-filed request.

Your consideration of the ordinance is appreciated