

# Kenai Peninsula Borough Assessing Department

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## MEMORANDUM

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

**THRU:** Peter A Micciche, Mayor *PM*

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

**DATE:** June 28, 2023

**SUBJECT:** Ordinance 2023-<sup>19-02</sup>, Authorizing the Assessor to Accept One Late-Filed Senior Citizen Exemption Application Filed after March 31 and Providing an Exception to KPB 5.12.105(E) (Mayor)

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J.R, a senior citizen, submitted a late-filed application for the Senior Citizen Real Property Tax Exemption and is requesting the assembly allow the assessor to accept the application filed after March 31, 2023.

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.

J.R. has an advanced medical condition that prevents J.R. from reading and responding to his correspondence. His wife was away working as a teacher in interior Alaska and was not there to assist him when he was notified that he needed to reapply for the exemption. Additionally, there was a clerical error made during an address change and the initial letter informing J.R. of the need to reapply was greatly delayed as it was mailed to an incorrect mailing address.

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

Your consideration is appreciated.