

Kenai Peninsula Borough  
Assessing Department

---

**MEMORANDUM**

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

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

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

**DATE:** August 3, 2023

**SUBJECT:** Ordinance 2023- 18, Authorizing the Assessor to Accept One 2022 Late-Filed Senior Citizen Exemption, Two 2023 Late-Filed Senior Citizen Exemptions and One Late-Filed Disabled Veteran Exemption Application Filed After March 31, and Providing an Exception to KPB 5.12.040(B) (Mayor)

---

One applicant for the 2022 Senior Citizen Real Property Tax Exemption, two applicants for the 2023 Senior Citizen Real Property Tax Exemption, and one disabled veteran applicant are requesting the assembly allow the assessor to accept their applications 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.

**2022 Senior Citizen Exemption Applicant:**

G.E. is a senior citizen who would have qualified for the Senior Citizen Exemption in 2022, but did not have an assessed value that exceeded the existing \$50,000 Residential Exemption. G.E.'s property was reassessed and supplemented in 2023 for the 2022 tax year, creating a 2022 tax liability over and above the existing exemption. G.E. states that the KPB notice was not received in time to allow G.E. to apply for the 2022 Senior Citizen Exemption before the deadline. G.E. would have applied and been eligible for the Senior Citizen Exemption had G.E. applied and been aware that the property would be supplemented at a higher 2022 assessed value.

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

August 3, 2023

Page 2 of 2

Re: O2023- 18

**2023 Senior Citizen Exemption Applicant (1)**

B.M. is a senior citizen who sold a senior exempt property in 2022 and purchased a new home. B.M. was unaware that the Senior Citizen Exemption would not transfer automatically to the new property. Additionally, during the assessment notification period and exemption application period, both B.M. and B.M.'s spouse suffered from several serious medical issues and B.M. was hospitalized. Due to the medical conditions and treatments, B.M. was not managing affairs well.

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

**2023 Senior Citizen Exemption Applicant (2)**

S.R. is a senior citizen who is requesting to apply late for the Senior Citizen Exemption. S.R. was out of state during the application period receiving surgery to replace a medical device, and due to the medical device, required specialized diagnostic treatment not available in Alaska.

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

**2023 Disabled Veteran Exemption Applicant**

S.R. is a disabled veteran who is requesting to apply late for the Disabled Veteran Exemption. S.R. states the Disabled Veteran Exemption application was mailed timely but the Assessing Department did not appear to have received it. Additionally, S.R. has a serious medical condition that left S.R. unable to walk for months.

Based on a review of S.R.'s exemption application, affidavit and VA documentation, S.R. would qualify for the exemption if the assembly authorizes the late-failed request.

Your consideration is appreciated.