



Kenai Peninsula Borough
Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor 

FROM: Melanie Aeschliman, Borough Assessor 

DATE: June 20, 2019

RE: Ordinance 2019 - 14, Authorizing the Assessor to Accept One Late-Filed Senior Citizen Exemption Application (Mayor)

One senior citizen exemption applicant has requested the assembly allow the assessor to accept a late-filed Senior Citizen Exemption application received after March 31, 2019.

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 Exemption Applicant:

Lee Goodwin applied late for the 2019 senior citizen exemption and provided a late-filed waiver. He states in his late-filed affidavit that he failed to apply timely due to medical issues. Mr. Goodwin has been a recipient of the KPB Disabled Resident Exemption in past years.

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Mr. Goodwin has provided a medical verification letter confirming his medical status. Additionally, he verbally stated that he was in and out of the state receiving medical treatment multiple times in the 2018 year.

Based upon a review of Mr. Goodwin's exemption application he would qualify for exemption if his late-filed request is authorized by the assembly.