

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

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

THRU: Peter A. Micciche, Mayor *PAM*

FROM: Adeena Wilcox, Borough Assessor *aw*

DATE: May 4, 2023

SUBJECT: Resolution 2023- *038*, Authorizing the Assessor to Accept One Late-Filed Disabled Veteran Exemption Application, and One Late Filed VA Disability Documentation (Mayor)

One (1) applicant for the Disabled Veteran Exemption and one (1) Veteran who supplied VA documentation late have requested the Assembly allow the Assessor to accept their late-filed real property tax exemption application or documentation 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.

Disabled Veteran Exemption Applicant (1):

A.S. (01324038) is a disabled veteran who recently received notification from the Department of Veteran Affairs that the disability rating was increased to 50%. The veteran received the notice of the new rating amount on 4/13/2023.

Based upon a review of A.S.'s exemption application and VA documentation the veteran would qualify for exemption if the Assembly authorizes the late-file request.

Disabled Veteran Exemption Applicant (2):

R.B. (17938007) is a disabled veteran who has received the Disabled Veteran Exemption since 2018. The veteran is required to supply a current VA Rating Letter each year, by March 31st, to have the exemption extended each year. The veteran failed to supply the VA Rating Letter until April 12, 2023, and stated that none of the Assessing Department reminders to supply yearly documentation were received.

Based upon a review of R.B.'s VA documentation this veteran would qualify for exemption if the Assembly authorizes the veteran's late-file request.

Your consideration is appreciated.