

# Kenai Peninsula Borough

## Assessing Department

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### MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

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

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

**DATE:** May 9, 2024

**SUBJECT:** Resolution 2024- 021 , Authorizing the Assessor to Accept Two Late-Filed Disabled Veteran Exemption Applications, One Late-Filed Proof of Disability, and Late-Filed Senior Citizen Exemption Application (Mayor)

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Two applicants for the Disabled Veteran Exemption, a veteran who supplied VA documentation late, and a senior citizen have requested the Assembly allow the Assessor to accept their late-filed real property tax exemption applications or documentation filed after March 31, 2024.

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):**

C. L. (06349061) is a disabled veteran who was out of state seeking medical treatment. C.L. returned to Alaska after medical appointments on April 4, 2024.

Based upon a review of C.L.'s exemption application and VA documentation C.L. would qualify for exemption if the assembly authorizes the late-filed request.

#### **Disabled Veteran Exemption Applicant (2):**

K.W. (05932049) is a disabled veteran who received notification on April 30, 2024, from VA that K.W.'s disability was approved and back-dated to April 30, 2024.

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

**Disabled Veteran Exemption Applicant (3):**

P.M. (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 by March 31<sup>st</sup> of each year to have the veteran's exemption extended. P.M. failed to supply a VA Rating Letter until April 11, 2024. P.M. stated that P.M. had contacted the Department of Veteran Affairs by phone two times with no assistance and finally had to drive to Anchorage VA to get his VA Rating letter.

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

**Senior Citizen Exemption Applicant (4):**

J.C. (05526046) is a 78 year old senior citizen who was the full-time caregiver to a now deceased in-law who was undergoing chemo therapy. She was consumed with care of the in-law, and dealing with the estate and family after the death on January 23, 2024, and unable to apply on time.

Based upon a review of J.C.'s exemption application J.C. would qualify for an exemption if the Assembly authorizes the late-filed request.

Your consideration is appreciated.