



Kenai Peninsula Borough
Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor 

FROM: Denis Mueller, Acting Director of Assessing 

DATE: November 8, 2018

SUBJECT: Ordinance 2018- 35, Authorizing the Assessor to Accept One Late-Filed Application for Disabled Veteran Exemption for 2018 Filed After March 31 (Mayor)

One disabled veteran has requested the assembly allow the assessor to accept a late-filed verification of a 50 percent or greater disability submitted after March 31, 2018.

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:

Craig Thomas, a Disabled Veteran Exemption recipient since 2007, is required to provide current proof of disability of 50 percent or greater from the Department of Veterans Affairs ("VA") each year. His 2018 letter was received after the March 31, 2018 deadline. He states in his late-filed affidavit that he has been experiencing serious medical issues which caused him to be unable to gather his VA paperwork.

Based upon the facts from Mr. Thomas's late-filed waiver and proof of disability, he will qualify for the Disabled Veteran Exemption for 2018, if his late-filed request is authorized by the assembly.