



KENAI PENINSULA BOROUGH

Assessing Department

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**MIKE NAVARRE
BOROUGH MAYOR**

MEMORANDUM

TO: Dale Bagley, Assembly President
Kenai Peninsula Borough Assembly Members

THRU: Mike Navarre, Kenai Peninsula Borough Mayor *MP*

FROM: Tom Anderson, Borough Assessor *TA*

DATE: July 16, 2015

SUBJECT: Resolution 2015-037 authorizing the assessor to accept the late-filed senior exemption application of Mary Archer for 2014, filed after March 31

Mary Archer requests that the assembly waive her filing deadline for 2014 and authorize the assessor to accept her application filed after March 31, 2014 as if timely filed.

AS 29.45.030 (f) and KPB 5.12.105 allow the assembly to waive the filing deadline after March 31, for good cause shown:

If an otherwise qualified claimant is unable to comply with the March 31 deadline for filing an application, the assembly may, by resolution, waive the claimant's failure to file the application by such date for good cause shown, and authorize the Assessor to accept the application as if timely filed. For purposes of this subsection, "good cause" means an inability to comply with the March 31 deadline that was caused by a serious condition or extraordinary event beyond the taxpayer's control.

In prior years, the property in question qualified for the senior exemption based on the application of Mrs. Archer's husband, Earlie Thomas Archer, who was the sole owner of the property. After Mr. Archer passed away in November 2012, the assessing department made an effort to remove the exemption in accordance with their normal practice, unaware that Mr. Archer was married. However, the assessing department allowed the exemption to continue in 2013 because at that time the exemption examiner was not sure if Mr. Archer passed away before or after January 1, 2013. The following year, the exemption examiner removed the exemption for 2014 and sent a letter to the property owner in March 2014 – by that time, Mrs. Archer had received title on the property.

Mrs. Archer received the letter after the March 31, 2014 deadline. She did not request an extension of the deadline in 2014. In June 2015, Mrs. Archer's daughter discovered this issue and contacted the administration to request assistance to retroactively apply the senior exemption to the property for the 2014 assessment year, as the amount owed for that tax year is significant compared to Mrs. Archer's income. (Mrs. Archer qualified for the exemption starting in tax year 2015 as the owner.)

Based upon the facts and circumstances presented above, it appears that the property would have qualified for a senior exemption for the 2014 assessment year based on Mrs. Archer's status as a widow, if she had applied. The assembly's enactment of this resolution will allow the assessor to accept a 2014 exemption application from Mrs. Archer as if timely filed.