

# Kenai Peninsula Borough

## Assessing Department

---

### MEMORANDUM

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

**THRU:** Charlie Pierce, Mayor *CP*

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

**DATE:** May 5, 2022

**SUBJECT:** Resolution 2022- 033, Authorizing the Assessor to Accept Five Late -Filed Senior Citizen Exemptions and One Late-Filed Disabled Veteran Exemption Filed After March 31 (Mayor)

---

Five applicants for the Senior Citizen Exemption and one applicant for the Disabled Veteran Exemption have requested the assembly allow the assessor to accept their late-filed real property tax exemption applications filed after March 31, 2022.

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.

**Please note to protect the privacy of the applicants, only initials are provided.**

**Senior Citizen Exemption Applicant (1):** Applicant, I.D.'s husband, H.D., passed away on November 26, 2021. H.D. was the prior applicant for exemption and with his passing I.D. was required to reapply for the exemption. I.D. also traveled out of state for H.D.'s medical treatment. The applicant's mail was not

Page 2 of 3  
May 5, 2022  
Re: R2022- 033

---

forwarded to them while out-of-state and I.D. was unaware of the requirement to reapply after H.D's death.

Based upon a review of I.D.'s exemption application she would qualify for exemption if the assembly authorizes her late-filed request.

**Senior Citizen Exemption Applicant (2):** A.D. had several ongoing medical issues during the application period that prevented him from applying on time. He eventually had surgery in April 2022, and continues with ongoing and frequent medical visits for monitoring and care.

Based upon a review of A.D's exemption application he would qualify for exemption if the assembly authorizes his late-filed request.

**Senior Citizen Exemption Applicant (3):** J.N. has ongoing medical issues that have affected his ability to handle the household affairs, including bill paying. J.N. recently turned these tasks over to his wife and in the process of doing so, misplaced the exemption paperwork. His wife was unaware of the exemption requirement as this is the first year J.N. would qualify for the senior exemption.

Based upon a review of J.N's application he would qualify for exemption if the assembly authorizes his late-filed request.

**Senior Citizen Exemption Applicant (4):** D.M. has ongoing medical issues that affect his ability to conduct his own affairs. His condition requires a full-time care provider. Round-the-clock care is currently being provided by his wife due to a shortage of providers on the Kenai Peninsula.

Based upon a review of D.M's application he would qualify for exemption if the assembly authorizes his late-filed request.

**Senior Citizen Exemption Applicant (5):** J.Z's application was hand carried to the KPB building on February 14, 2022, but was incorrectly rejected by a KPB employee for lack of documentation. His secretary faxed his application and documentation on February 15, 2022, but it was not received by the Assessing Department. J.Z. was unaware that his application was not received and only became aware of a problem after the March 31, 2022, filing deadline.

Page 3 of 3  
May 5, 2022  
Re: R2022- 033

---

Based upon a review of J.Z's application he would qualify for exemption if the assembly authorizes his late-filed request.

**Disabled Veteran Exemption Applicant (1):** A.H. is a disabled veteran who has been trying to get a VA Rating Letter for some time so that he could apply for the Disabled Veteran Exemption. He was unaware that he could submit an application without the documentation. He attempted to reach out for assistance to several VA groups, without success. He was finally able to get assistance printing his VA Rating Letter for the Disabled Veteran Exemption application after the application period ended.

Based upon a review of A.H's exemption application and the VA documentation provided, he would qualify for exemption if the assembly authorizes his late-filed request.

Your consideration of this resolution is appreciated.