


# Kenai Peninsula Borough

## Assessing Department

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### MEMORANDUM

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

**THRU:** Charlie Pierce, Kenai Peninsula Borough Mayor 

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

**DATE:** July 28, 2022

**SUBJECT:** Ordinance 2022- 33, Authorizing the Assessor to Accept One Late-Filed Disabled Veteran Exemption and Four Late-Filed Senior Citizen Exemption Applications Filed After March 31 and Providing an Exception to KPB 5.12.040(B) (Mayor)

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One applicant for the Disabled Veteran Exemption and four (4) applicants for the Senior Citizen Exemption have requested the Assembly allow the Borough 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 applicants 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):** S.C. was a previous recipient of the Disabled Veteran Exemption. S.C. went out of state to attend university (an allowable absence reason) and provided satisfactory proof of his enrollment in school. Due to his out of state schooling, his status changed from his normal rollover-style exemption process to a yearly reapplication protocol. During the 3-year absence for schooling, S.C. changed schools from Idaho to Maine and

Page -3-  
July 28, 2022  
Re: O2022-33

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the Assessing Department was not updated with his new mailing address. All requests to reapply were returned by the U.S. Postal Service resulting in him not applying for exemption timely for the 2022 assessment year.

Based on a review of S.C.'s exemption application he would qualify for the veteran exemption if the assembly authorizes his late-filed request.

**Senior Citizen Exemption Applicant (1):** L.N. is a disabled applicant for the Senior Citizen Exemption. Prior to her stroke, she handled all paperwork for herself and her spouse. Since her stroke, her spouse has been overwhelmed with providing care for her and taking over all the responsibilities that L.N. normally took care of. As her power of attorney, he failed to apply for L.N.'s senior citizen exemption timely as he was unable to keep up with all his new responsibilities. Additionally, they both had COVID-19, which her caregiver believes may have been during the application period.

Based on a review of L.N.'s exemption application, she would qualify for the senior citizen exemption if the Assembly authorizes her late-filed request.

**Senior Citizen Exemption Applicant (2):** M.S. has been a previous senior exemption recipient, who needed to reapply for the 2022 tax year. He had end stage COPD and a heart condition. During the reapplication period he was hospitalized off and on and eventually had a surgery to implant a pacemaker.

Based on a review of M.S.'s exemption application, he would qualify for the senior citizen exemption.

**Senior Citizen Exemption Applicant (3):** N.F. was required to reapply for the Senior Citizen Exemption for the 2022 year. N.F. does not understand English well-enough to deal with her paperwork and N.F.'s spouse has long-term memory illness and no longer can manage the family affairs. She depends on her son, who lives out of state, to assist her. She states that her spouse often checks the mail and that she never did see or receive the letter requiring that she reapply for the exemption. Additionally, her PFD was delayed approval and that may have caused some confusion over the reapplication process in a timely manner.

Page -3-  
July 28, 2022  
Re: O2022-33

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Based on a review of N.F.'s exemption application, she would qualify for the senior citizen exemption.

**Senior Citizen Exemption Applicant (4):** R.D. would like to receive the Senior Citizen Exemption as she is now 78 years old and eligible for exemption. R.D.'s spouse deceased 1/2020 and her only child in 11/2020. Those events were life altering for R.D. and she failed to pay attention to many of her personal affairs for quite some time. Her husband was the property owner and previous senior exemption applicant. When he deceased, the exemption remained for 1 year, giving R.D. time to start probate and gain title to the property. She failed to begin the process early and did not realize it would affect her exemption. When notified that her exemption ended she quickly initiated a probate matter and now requests consideration of circumstances and losses that led to an inability to timely file.