


Kenai Peninsula Borough

Assessing Department

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 2022-34, Authorizing the Assessor to Accept One Late-Filed Community Purpose Exemption Application Filed After March 31 and Providing an Exception to KPB 5.12.040(B) (Mayor)

Bridges Community Resource Network, Inc. (Bridges), an applicant for the Community Purpose exemption, has requested the Assembly allow the Borough Assessor to accept their late-filed real property tax exemption application filed after March 31, 2022.

KPB 5.12.119(A) allows for the mayor to grant an extension of filing time and KPB 5.12.119(C) allows for a late-filed exemption based upon a serious condition or event for the failure to comply with the deadline defined as:

... serious medical condition or other similar serious condition or event that prevented the applicant from timely filing the application. Absent extraordinary circumstances, a failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail or a failure to timely provide a current address to the Department of Assessing will not be deemed to result in an inability to comply.

Community Purpose Exemption Applicant: This late-filed exemption application concerns the Nikiski Shelter of Hope homeless center. According to the letter requesting a late-filed exemption, many groups were part of the effort but Bridges ended up being the 501(c)(3) entity that owned the facility as of December 2021. In the course of these laudable multi-layered efforts, applying for a community purpose tax exemption prior to March 31, 2022 was inadvertently overlooked.

Based on a review of the exemption application they would qualify for the community purpose exemption if the assembly authorizes late-filed request.

Your consideration of the ordinance is appreciated.