

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

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

THRU: Peter A. Micciche, Mayor *PAM*

FROM: Adeena Wilcox, Borough Assessor *aw*

DATE: April 20, 2023

SUBJECT: Resolution 2023- *036*, Authorizing the Assessor to Accept Three Late-Filed Disabled Veteran Exemption Applications (Mayor)

Three applicants 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, 2023.

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 (1):

M.S. (PIN 16546006) is a disabled veteran who was intending to apply for the 2023 Disabled Veteran Exemption but believed he could not apply for the exemption until he had his VA rating letter in hand to submit with his application. He received his VA rating letter in time, but did not remember to submit his disabled veteran application by the March 31, 2023 deadline.

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

Disabled Veteran Exemption Applicant (2):

J. R. (PIN 13713029) is a disabled veteran who received his VA rating letter on April 3, 2023. After receiving his documentation, he came immediately to apply for the 2023 Disabled Veteran Exemption. He read the KPB website and understood that he must have his disability verification

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letter prior to submitting his disabled veteran application. He was confused by the explanation of the application process and requirements on the KPB website.

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

Disabled Veteran Exemption Applicant (3):

J.M. (PIN 05564182) is a 100% permanent disabled veteran who is requesting approval for his late-filed 2023 Disabled Veteran Exemption. He states he did not know there was a March 31, 2023, application filing deadline and is requesting approval of his late-filed application.

Your consideration is appreciated.