



## **KENAI PENINSULA BOROUGH**

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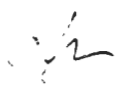
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**CHARLIE PIERCE**  
**BOROUGH MAYOR**

### **MEMORANDUM**

**TO:** Wayne Ogle, Assembly President  
Members, Kenai Peninsula Borough Assembly

**FROM:** Charlie Pierce, Mayor 

**DATE:** December 21, 2017

**SUBJECT:** Ordinance 2018- 01, Authorizing the Assessor to Accept One Late-Filed Senior Citizen Exemption Application for 2017, Filed After March 31 and Providing an Exception to KPB 5.12.040(B) (Mayor)

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One applicant has requested the assembly allow the assessor to accept a late-filed real property senior citizen tax exemption application filed after March 31, 2017. 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.

#### **Senior Citizen Exemption Applicant – Donald Nelson Sr.**

Mr. Donald Nelson states, in his late-filed affidavit, he had applied for the exemption and had the impression that it was all taken care of in March or April of 2016, when he paid off the home. He contends that everything had been sent in, although no application could be located by the Assessing Department.

Based upon the facts in the exemption application, it appears the property and Mr. Nelson would have qualified for the senior citizen exemption beginning in 2017.

The Need for an Exception Ordinance

While KPB 5.12.105 allows for these late-filed exemption applications to be authorized by the assembly by resolution, KPB 5.12.040(8) does not allow the assessor to make a change to the assessment roll after June 1 even when the Assembly has approved a late-filed senior exemption application after June 1. Moving forward it may be appropriate to consider amending this section of borough code. In the interim, an exception to KPB 5.12.040(8) is required in this instance. This ordinance will provide the assessor the necessary authority to make changes to the assessment roll, should the late-filed application be otherwise approved, that would not otherwise be permitted by borough code.

The assessing department has no recommendation for approval or denial.