

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*

FROM: Tom Anderson, Assessor *TCA*

DATE: May 24, 2018

RE: Resolution 2018- 028, Authorizing the Assessor to Accept Two Late-Filed Senior Citizen Exemption Applications and One Late-Filed Proof of Disability for Continuing the Disabled Veteran Exemption (Mayor)

Two applicants have requested the assembly allow the assessor to accept their late-filed real property senior citizen tax exemption applications filed after March 31, 2018, and one disabled veteran has requested the assembly allow the assessor to accept a late-filed proof of disability of 50% or greater disability verification filed after March 31, 2018.

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 (1): Nina Fefelov states in her late-filed affidavit that her husband, who used to take care of paperwork for the family, is unable to adequately handle paperwork for the family due to a medical condition. Nina Fefelov states she has a language barrier when attempting to understand paperwork and communication and she only realized she didn't have the senior citizen exemption when her out-of-state English speaking son looked at her assessment notice.

Based upon the facts in the exemption application, it appears the property and Mrs. Fefelov will qualify for the exemption if her late-filed request is authorized by the assembly.

Senior Citizen Exemption Applicant (2): Deborah Poole states in her late-filed affidavit that she started undergoing life-saving medical treatments three times a week beginning in July, 2017. She states she has had to have five surgeries over the last nine years. Most recently, her husband was quite ill for two weeks.

Based upon the facts in the exemption application, it appears the property and Mrs. Poole will qualify for the exemption if her late-filed request is authorized by the assembly.

Disabled Veteran Exemption Applicant: Arney Snook, a disabled veteran exemption recipient since 2015, is required to provide current proof of disability of 50% or greater from the Department of Veterans Affairs each year. His 2018 letter was received after the March 31, 2018 deadline. He states in his late-filed affidavit that he believed he had submitted his proof of disability already and was unable to comply timely after receiving a reminder due to having surgery with complications. He has declined in health and has had a large increase in his home health care hours to help him due to his health.

Based upon the facts from Mr. Snook's late-filed waiver and proof of disability, he will qualify for the Disabled Veteran Exemption for 2018, if his late-filed request is authorized by the assembly.