


# Kenai Peninsula Borough


## Assessing Department

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### MEMORANDUM

**TO:** Kelly Cooper, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** Charlie Pierce, Mayor 

**FROM:** Melanie Aeschliman, Director of Assessing 

**DATE:** May 21, 2020

**SUBJECT:** Ordinance 2020- 28, Authorizing the Assessor to Accept Three Late Filed Senior Citizen Exemption Applications and Providing an Exception to KPB 5.12.040(B) (Mayor)

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Three Senior Citizen Exemption applicants have requested the assembly allow the assessor to accept late-filed Senior Citizen Exemption applications received after March 31, 2020.

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.

Setting the Rate of Levy for Fiscal Year 2021, Tax Year 2020 (Mayor)  
Senior Citizen Exemption Applicant 1:

Mark Moore has applied late for the 2020 Senior Citizen Exemption and provided a late waiver. He states in his late-filed affidavit that he retired April 1, 2020 and during the normal application period he was busy getting his retirement affairs in order. When the COVID-19 pandemic occurred he was sheltering in place and his exemption application didn't get submitted on time.

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Based upon a review of Mr. Moore's exemption application he would qualify for exemption if his late-filed request is authorized by the assembly.

Senior Citizen Exemption Applicant 2:

Walter Martin has applied late for the 2020 Senior Citizen Exemption and provided a late waiver. He states in his late-filed affidavit that during the regular application period he was busy dealing with a wrongful death matter of his late son and also the COVID -19 pandemic.

Based upon a review of Mr. Martin's exemption application he would qualify for exemption if his late-file request is authorized by the assembly.

Senior Citizen Exemption Applicant 3:

Suzanne Richards has applied late for the 2020 Senior Citizen Exemption and provided a late waiver. She states in her late-filed affidavit that during part of the regular application period she was a passenger on a cruise ship that was quarantined from February 21 to March 11, 2020, due to the COVID-19 pandemic. She was subsequently quarantined in San Diego, California until March 26<sup>th</sup> and again on her return to Alaska until April 10, 2020. Additionally, she has been ill since returning back to Alaska.

Based upon a review of Mrs. Richards' exemption application she would qualify for exemption if her late-file request is authorized by the assembly

KPB 5.12.040(B) does not allow the assessor to make a change to the assessment roll after June 1 due to a change in exemption status even when the assembly has authorized the assessor to accept a late-filed senior exemption application as if timely filed. Therefore, notwithstanding KPB 5.12.040(B) this ordinance authorizes the assessor to make a change to the assessment roll after June 1, 2020 to reflect the approved exemption.

Your consideration of this ordinance is appreciated.