

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor CP

FROM: Melanie Aeschliman, Director of Assessing Mk

DATE: July 23, 2020

RE: Ordinance 2020- 35, Authorizing the Assessor to Accept One Late Filed Senior Citizen Exemption Application and Providing an Exception to KPB 5.12.040(B) (Mayor)

One Senior Citizen Exemption applicant has requested that the assembly allow the assessor to accept a late-filed Senior Citizen Exemption Application 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.

Ronna Olsen has applied late for the 2020 Senior Citizen Exemption and provided a late-filed waiver. She has additionally provided a letter from her physician confirming that she was out of state receiving medical treatment for a serious medical condition during the normal application period. Based upon a review of Mrs. Olsen's exemption application she would qualify for exemption if her late-filed request is authorized by the assembly.

Your consideration of this ordinance is appreciated.