

May 6, 2011

Dave Carey,
Borough Mayor
144 North Binkley Street
Soldotna, AK. 99669

Re: Senior Citizen Exemption
Assessment Year 2011
Parcel #060-015-66

Dear Mayor Carey,

Enclosed is a copy of the "denial" letter I received on Thursday, May 5, 2011. Does the Borough Assembly ever make decisions based on "hardship" cases?

Here is the situation: I have lived in a child care business home for 34 out of 38 years. I was finally able to purchase a Terry Franke home, as a personal residence, in December 2009 due to 3 things: 1) Receiving Social Security, 2) \$6,500 help from the government to purchase a second home, and 3) The Senior Property Tax Exemption.

Shortly after the new year in 2010 I went to the Borough to fill out an application for senior tax exemption. I was told it could not be done due to the fact that I would not be 65 until June 20th. "You can apply next year."

When I spoke with Ms. Guzman on the 5th she said I could have filled out an application back in 2010 and it would have been held. I was not informed of that at the time. The clerk who waited on me was eager to go on her "break" and I felt rushed. Had I been told of that option it certainly would have been in my best interest to file at the time.

This past January and February, while I did not have a specific illness I was going through a regiment of testing and checkups. My application was filed 17 days late.

I have lived in Soldotna, and operated an on-going business, since November 1977. We were the first licensed child care facility on the whole Kenai Peninsula. At that time, there were 903 applicants waiting for phone service, no paved roads, no franchise businesses or stoplights. And now, at almost 66, I find myself frustrated! All of the foregoing years I have paid property taxes, sales taxes (until child care services became exempt), and supported my community through buying locally, attending fund raisers, etc.

My business and home are both Terry Franke financed which means there is no escrow account so I, as a single woman, am responsible for property taxes and insurance.

Yes, last year it was my mistake in assuming I would be exempt from property taxes on my new home. I was able to comply by not paying quarterly payroll taxes to the IRS for the last 2 quarters and so now I am making payments to them so I could accommodate you. I am devastated to be repeating the same scenario as last year. Therefore my question regarding a "hardship" case and could I possibly qualify?

In all honesty I can tell you my NET INCOME each year is \$13,000-\$14,000, which can be verified by my tax returns. That does not leave a lot of wiggle room.

If there is not a possibility of a "hardship case" being approved, would you please set me up on a monthly payment plan to offset the roughly \$4,000 due in the fall?

Thank you for your consideration of this matter.

Sincerely,

Shirley A. Bailey
Shirley A. Bailey





KENAI PENINSULA BOROUGH

Assessing Department

144 North Binkley Street • Soldotna, Alaska 99669-7520

Toll-free within the Borough: 1-800-478-4441, Ext. 2230

PHONE: (907) 714-2230 • FAX: (907) 714-2393

www.borough.kenai.ak.us

**DAVID R. CAREY
BOROUGH MAYOR**

May 4, 2011

Shirley A Bailey
PO Box 2242
Soldotna, AK 99669

RE: Senior Citizen Exemption – Assessment Year 2011 – Late-File Request
Assessor's Parcel Number: 060-015-66
Legal: Lot 68, Westgate Sub Part Six

Dear Mrs. Bailey:

The Kenai Peninsula Borough Assembly **denied** acceptance of your late-filed 2011 Senior Citizen Exemption application at their May 3, 2011, regular meeting.

The Assembly upheld Kenai Peninsula Borough (KPB) Code 5.12.105 in the decision to deny accepting late filed applications when the reason for being late was not for "good cause" as defined in KPB code. KPB code 5.12.105 in part states:

Exemption applications filed after February 15 of the tax year must be accompanied by a signed affidavit stating good cause for failure to comply with the February 15 filing deadline. If a qualified senior citizen or disabled veteran files an untimely application, the assembly may, for good cause shown, waive the claimant's failure to make timely application and authorize the Assessor to accept the applications as if timely filed.

(4) Good cause shown. Good cause for failure to file by February 15, for purposes of this subsection, include but are not limited to extended travel out of state, medical conditions, health related conditions, family medical needs or emergencies, or other similar causes that reasonably prevented the applicant from timely filing. Absent extraordinary circumstances, a mere failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail or a failure to timely provide a current address to the Department of Assessing will not be deemed good cause.

I will hold your application and review if for eligibility for the 2012 assessment year.

If you have any questions, please contact me at 907-174-2338 or toll-free within the borough at 800-478-4441.

Sincerely,

Susan Guzman
Exemption Examiner
KPB Assessing Department



SENIOR CITIZEN EXEMPTION (INCLUDING THE \$20,000 RESIDENTIAL EXEMPTION)

2011

DUE ON OR BEFORE FEBRUARY 15TH OF THE EXEMPTION YEAR
APPLICANTS MUST BE AGE 65 ON OR BEFORE DECEMBER 31 OF THE PRECEDING YEAR
VERIFICATION OF AGE MUST ACCOMPANY INITIAL FILING (PASSPORT OR BIRTH CERTIFICATE)

Return completed form and requested information to:
Kenai Peninsula Borough Assessor - 144 North Binkley - Soldotna, AK 99669
907-714-2230 or 1-800-478-4441 Fax 907-714-2393
www.borough.kenai.ak.us/assessingdept

RECEIVED

MAR - 4 2011

SHIRLEY A BAILEY
PO BOX 2242
SOLDOTNA AK 99669-2242

Assessor's Parcel Number: 060-015-66 KPB ASSESSING DEPT.
Physical Address: 131 GREEN VALLEY ST
Legal Description: T 5N R 10W SEC 31 Seward Meridan KN 2009035
WESTGATE SUB PART SIX LOT 68

Home Phone: 252-2490	Applicants date of birth: A	Spouses name: N/A
Cell Phone: 252-2490		Spouses date of birth: N/A
I am applying as a: <input checked="" type="checkbox"/> Senior age 65 and spouse <input checked="" type="checkbox"/> Individual age 65 or older <input type="checkbox"/> Surviving spouse age 60 or older		
Dwelling type: <input checked="" type="checkbox"/> Single Family <input type="checkbox"/> Condominium <input type="checkbox"/> Mobile Home <input type="checkbox"/> Multi-Family Dwelling <input type="checkbox"/> Other _____		
What percent of ownership do you alone (or jointly with your spouse) have in this property? 100 %		
Is any portion of this property used for any Commercial Purposes? (No) Yes Rental Purposes? (No) Yes		
Is occupancy shared with someone other than your spouse and/or minor children? (No) Yes		
If yes, when did shared occupancy begin? Date _____ What percent of the home do they occupy? _____ %		
If live in care is medically necessary, attach letter from the doctor.		
Do you or your spouse own property in another state? No (Yes) Do you receive any exemptions on that property? (No) Yes		
When traveling outside the state of Alaska, at what address do you primarily reside? N/A		
Did you receive a 2010 Alaska Permanent Fund Dividend? No (Yes)		
Will you qualify for a 2011 Alaska Permanent Fund Dividend? No (Yes) Will you or have you applied? No (Yes)		
If you answered "No" to any of the PFD questions, you must also complete KPB Supplemental Form #1(available at the Assessing Department or online).		

I CERTIFY: This property is my primary residence and permanent place of abode. I will occupy it for a minimum of 185 days prior to each year in which I receive exemption. The property is not used for non residential, temporary or vacation purposes, and is my true and fixed permanent residence. I hereby certify that the information I am supplying on and with this form is TRUE and CORRECT to the best of my knowledge. I understand that willful misrepresentation is punishable by (1) forfeiture of the exemption for that year, and (2) imposition of a civil fine of up to \$1,000 for each violation; and (3) loss of eligibility to receive the next five years' exemptions.

Shirley A. Bailey
PRINT OR TYPE OWNER NAME

Shirley A. Bailey
SIGNATURE

3-4-11
DATE

****ASSESSOR'S USE ONLY ****

____ New Filing ____ Occupancy ____ Age ____ Denied ____ Approved Entered by:
____ Prior Filing ____ Ownership ____ / ____ Perm Fund ____ Full ____ Variable ____ Contig

RECEIVED

MAR - 4 2011

KPB ASSESSING DEPT.

AFFIDAVIT OF Shirley A. Bailey
(Senior Citizen or Disabled Veteran Name)
AND APPLICATION FOR APPROVAL OF LATE FILING
FOR SENIOR CITIZEN AND/OR DISABLED VETERAN

This Application is made Pursuant to A.S. 29.45.030 Required Exemptions and KPB Code 5.12.105. Real Property Tax-Exemptions - Senior Citizens, Disabled Veterans and surviving spouses thereof.

Failure to meet the filing deadline is based on the following reason(s):

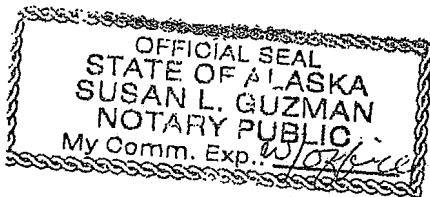
Thought I had until March 31, 2011 (4)

FURTHER AFFIANT SAITH NAUGHT.

Dated at Soldotna, Alaska, this 4th day of March, 2011.

Shirley A. Bailey
(Senior Citizen and/or Disabled Veteran Signature)

SUBSCRIBED AND SWORN TO before me this 4 day of March, 2011.



Susan L. Guzman
Notary Public, State of Alaska
My Commission Expires: 12/31/2011

(Exemption applications submitted for consideration for late-file acceptance will be forwarded to the Assembly from the Mayor's Office).

ASSEMBLY ACTION: APPROVAL _____ DENIAL _____