

**THEODORE J. FORSI JR
CONSULTING ENGINEER
PO BOX 2470
SOLDOTNA, ALASKA 99669
907-260-3115 FAX 907-260-3105
Cell 907-398-3116
EMAIL: forsieng@alaska.net**

May 24, 2011

Mr. David Carey
Borough Mayor
144 N. Binkley Street
Soldotna, Alaska 99669

Re: Request for Reconsideration for Senior Citizens Exemption

Dear Mr. Carey;

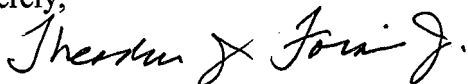
I respectfully request a reconsideration of the action of the Kenai Peninsula Borough Assembly action that denied my request for a senior citizen exemption for the assessment year 2011.

My family was going through the death of my wife's mother that occurred just before Christmas and I was involved with the details of the passing and bereavement period with my wife during the period open for filing.

My mother in laws funeral notice is attached as well as a copy of the letter I received from the assessment department. At the time I filed I was told that any excuse for late filing would be accepted and did not mention the family medically related concerns we were going through at that time.

Thank you for your help in this matter.

Sincerely,



Theodore J. Forsi Jr

Attachments: Funeral Notice and Assessment Letter



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

Theodore & Robin Forsi
PO Box 2470
Soldotna, AK 99669

RE: Senior Citizen Exemption – Assessment Year 2011 – Late-File Request
Assessor's Parcel Number: 063-290-10
Legal: Lot 23, Block 1, Longmere Estates Subdivision Part 2

Dear Mr. and Mrs. Forsi:

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

In Loving Memory Of

Margaret Mae Norris

March 4, 1932
December 20, 2010

Do not stand at my grave
and weep, I am not there,
I do not sleep. I am a
thousand winds that blow
I am the diamond's glint
on snow, I am the sunlight
on ripening grain, I am the
gentle autumn's rain. When
you awaken in the morning's
hush I am the swift uplifting
rush of quiet birds in circled
flight, I am the soft stars
that shine at night. Do not
stand at my grave and cry,
I am not there, I did not die.

**Newton-Bartlett Funeral Home
Newport, New Hampshire**



SENIOR CITIZEN EXEMPTION

(INCLUDING THE \$20,000 RESIDENTIAL EXEMPTION)
DUE ON OR BEFORE FEBRUARY 15TH OF THE EXEMPTION YEAR

2011

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 11 2011

FORSI THEODORE J JR & ROBIN S
PO BOX 2470
SOLDOTNA AK 99669-2470

Assessor's Parcel Number: **063-290-10**
Physical Address: **38835 LONGMERE WAY** **KPB ASSESSING DEPT.**
Legal Description: T 5N R 9W SEC 26 Seward Meridian KN 0730026
LONGMERE ESTATES SUB PART 2 LOT 23 BLK 1

Home Phone: <u>262.3114</u>	Applicants date of birth:	Spouses name: <u>Robin</u>
Cell Phone: <u>398.3116</u>	A:	Spouses date of birth:
I am applying as a: <input checked="" type="checkbox"/> Senior age 65 and spouse <input 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? <u>100</u> %		
Is any portion of this property used for any Commercial Purposes? <u>No</u> Yes Rental Purposes? <u>No</u> Yes		
Is occupancy shared with someone other than your spouse and/or minor children? <u>No</u> 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? <u>No</u> 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? <u>N/A</u>		
Did you receive a 2010 Alaska Permanent Fund Dividend? No <u>Yes</u>		
Will you qualify for a 2011 Alaska Permanent Fund Dividend? No <u>Yes</u> 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.

<u>Theodore J. Forsi Jr.</u>	<u>Theodore J. Forsi Jr.</u>	<u>3-11-2011</u>
PRINT OR TYPE OWNER NAME	SIGNATURE	DATE

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

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

EXEMPTION LATE FILE WAIVER

Parcel # 063 - 290 - 10

- \$20K Resident/Homeowner
- \$10K Volunteer EMS/Firefighter

Disabled Resident

Theodore J. Forsi Jr. request an extension for filing the attached application for exemption.

request an extension for filing the attached application for

RECEIVED

MAR 11 2011

5.12.119. Real property tax--Exemptions--Borough mayor--Authority to grant extensions of time--Approve TAR.

KPB ASSESSING DEPT.

- A. *Mayor authority to grant extension of time.* To the extent allowed by law, the borough mayor is delegated the authority to grant extensions of time for filing any of the various exemptions permitted by statute or ordinance in accordance with this section. Except for cases where the mayor believes the applicant was unable to comply with this requirement, no exemption shall be granted unless applied for on or before February 15.
- B. *Exemption for current year--Exception.* This authority to grant extensions cannot be exercised so as to allow acceptance of an exemption application for years prior to the current year. An exemption may not be granted beyond one year from the current tax year. However, the application, whether timely filed or filed after a grant of extension of time to file, may be held open for consideration through the following year in the event eligibility for the exemption is contingent upon a determination by another entity. If the extension is granted, notwithstanding the foregoing, the application must be filed with the assessor and this filing must occur within the year for which the exemption is sought.
- C. *Inability to comply.* The request for a finding of inability to comply must be based upon a serious condition or event beyond the taxpayers control that resulted in the inability to timely file the application. For purposes of this subsection, a serious condition or event may include a serious medical condition or other similar serious condition or event that prevented the applicant from timely filing the application. Absent extraordinary circumstances, a 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 to result in an inability to comply.

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

I thought the deadline was March 15th

Requested by: Theodore J. Forsi Jr.
Applicant's Signature

3-11-2011
Date

Reviewed by: _____
Borough Assessor

Date

Comments: _____

Assessor's Recommendation:

Approved

Denied

Borough Mayor Date

Approved

Denied