



KENAI PENINSULA BOROUGH

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**DAVID R. CAREY
BOROUGH MAYOR**

MEMORANDUM

TO: Gary Knopp, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: David R. Carey, Mayor *DR Carey*

DATE: August 2, 2011

SUBJECT: Ordinance 2011-29, authorizing the assessor to accept the late-filed senior citizen exemption applications of Shirley A. Bailey and Theodore J. Forsi for 2011

Shirley A. Bailey and Theodore J. Forsi, senior citizens residing in Soldotna, have requested the assembly approve their late filed real property tax senior citizen exemption. KPB 5.12.105 and AS 29.45.030(f) allow for late-filed exemptions to be granted by the assembly for good cause shown. KPB 5.12.105(E)(4) provides the following definition of “good cause:”

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.

Ms. Bailey’s application for a late-filed exemption explains “[she] thought she had until March 31st to file.” A letter received from Ms. Bailey on May 6, 2011 states that she was” going through a regiment of testing and checkups” in January and February of 2011.

Mr. Forsi’s application for a late filed exemption explains “[he] thought the deadline was March 15. A letter received from Mr. Forsi on May 24, 2011 states that his family was going through the death of his wife’s mother during the filing period and he was involved with the details of her passing and bereavement.

Your consideration is appreciated.