



KENAI PENINSULA BOROUGH

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MIKE NAVARRE
BOROUGH MAYOR

MEMORANDUM

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

FROM: Bill Smith, Assembly Member *Bill Smith*

DATE: May 3, 2012

SUBJECT: Ordinance 2012-18, authorizing the assessor to accept the late-filed disabled veteran exemption application of James M. Boyer for 2012, filed after March 31

James M. Boyer has requested the assembly allow the assessor to accept his late-filed real property tax disabled veteran exemption application filed after March 31, 2012. 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 February 15 and before March 31 the applicant must file an affidavit stating good cause for failure to comply with the February 15 deadline. Good cause is defined by KPB 5.12.105(E)(4) as:

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.

For applications filed after March 31 the applicant has the additional burden of showing an inability to comply based on a serious condition or extraordinary event beyond the taxpayers control. KPB 5.12.105(E)(5) provides:

If an otherwise qualified claimant is unable to comply with the March 31 deadline for filing an application, the assembly may, by ordinance, waive the claimant's failure to file the application by such date, and authorize the Assessor to accept the application as if timely filed. For purposes of this subsection, an

inability to comply must be caused by a serious condition or extraordinary event beyond the taxpayer's control. This section does not create any private rights whatsoever, nor does it in any manner require the mayor or any assembly member to introduce or approve any such ordinance.

Mr. Boyer states in his attached letter that he recently retired from the U.S. Coast Guard and underwent great trouble getting his disability determination from the Veteran's Administration. It was only after intervention from Congressman Don Young's office that he was able to obtain a final determination on March 28, 2012. Additionally he states that he was not in Alaska at the time of the official filing deadline. Finally, he notes that the borough's application form for this exemption states at the top that "applicants must provide documentation each year of 50% or more service connected disability to qualify." He understood this to mean that he had to have all the documentation before filing for this exemption.

Notwithstanding the requirements statement of the disabled veteran exemption form, it is Borough standard practice to accept exemption forms when further documentation is forthcoming but not yet available. A no or yes question on the form asks "Do you have a disability rated 50% or greater by the VA?" When documentation is forthcoming at a later date, this question cannot be answered in the affirmative. An option should be allowed for statements of forthcoming qualification. Until the form is clarified, this can lead to individuals not fully understanding their filing rights.

Your consideration is appreciated.