



KENAI PENINSULA BOROUGH

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**MIKE NAVARRE
BOROUGH MAYOR**

MEMORANDUM

TO: Members, Kenai Peninsula Borough Assembly

FROM: Gary Knopp, Assembly President *mn GK*
Mike Navarre, Borough Mayor

DATE: August 24, 2012

SUBJECT: Ordinance 2012-36, authorizing the assessor to accept the late-filed senior citizen exemption application of Delores J. McCaslin for 2012, filed after March 31

Delores J. McCaslin has requested the assembly allow the assessor to accept her late-filed real property senior citizen tax 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.

Ms. McCaslin states in her attached application for approval of late filing for senior citizen exemption that she came into the assessing department in August 2011 to pay her taxes expecting to receive the senior exemption because she was 65 years old. She states that she was told at the time that she could not receive the exemption because she was not 65 for a full year before receiving the exemption (the actual requirement is that she qualify as of January 1 for the year the exemption is sought.) She states she said "ok, I'll see you next year." She states she then paid her taxes for 2012 and forgot about the exemption until after the taxes were already paid. She then came back to the assessing department and says she was told she would not receive the exemption for 2012 because she had not filed for it by February 1. She states that before this occurred she was not informed at any time that she had to file an exemption application or that there was a filing deadline. Ms. McCaslin's application for the senior citizen exemption and for late filing approval is attached for your consideration.

The administration supports this ordinance as it appears the communications between the administrative staff and Ms. McCaslin did not adequately convey the required procedure and process for applying for and receiving the senior citizen property tax exemption. Ms. McCaslin did not understand that an application was required for the exemption to be received.