



KENAI PENINSULA BOROUGH

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DAVID R. CAREY
BOROUGH MAYOR

MEMORANDUM

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

THRU: David R. Carey, Kenai Peninsula Borough Mayor *DK Carey*

FROM: Tom Anderson, Director of Assessing *TCA*

DATE: April 7, 2011

SUBJECT: Resolution 2011-039, Late-filed Senior Citizen & Disabled Veteran Exemption Applications / 2011 Assessment Year

The assessing department has received twenty (20) late-filed applications for the Senior Citizen exemption from property taxes and three (3) late-filed applications for the Disabled Veteran exemption from property taxes, received between February 15 and March 31. State law was revised effective, January 1, 2002, to clarify that the governing body of a municipality has the authority to waive the deadline of February 15 for filing Senior Citizen and Disabled Veteran exemption applications for any year. KP.B 5.12.105(E) sets the filing deadline on February 15 and allows for the assembly to approve accepting late applications filed by March 31 for good cause shown.

Attached to this resolution are late filed exemption applications with accompanying affidavits for the assembly's consideration. The assessing department has no recommendation for approval or denial of these applications.