



KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-7520

Toll-free within the Borough: 1-800-478-4441

PHONE: (907) 714-2230 • FAX: (907) 714-2393

www.borough.kenai.ak.us

MIKE NAVARRE
BOROUGH MAYOR

MEMORANDUM

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

THRU: Mike Navarre, Mayor *mn*

FROM: Tom Anderson, Director of Assessing *[Signature]*

DATE: May 3, 2012

SUBJECT: Resolution 2012-045, waiving for good cause the February 15, 2012, deadline for senior citizen & disabled veteran exemption applications on applications filed on or before March 31, 2012

The assessing department has received twenty-eight (28) late-filed applications for the Senior Citizen exemption from property taxes and two (2) late-filed applications for the Disabled Veteran exemption from property taxes received between February 15 and March 31. With regard to these exemptions AS 29.45.030 (f) provides that "The governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for exemption and authorize the assessor to accept the application as if timely filed." KPB 5.12.105(E) sets the filing deadline on February 15 and allows for the assembly to approve acceptance of late applications filed by March 31 for good cause shown.

KPB 5.12.105(E)(4) defines "good cause" to include, but not be 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.

The assessing department has no recommendation for approval or denial.