



## **KENAI PENINSULA BOROUGH**

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**DAVE CAREY**  
**BOROUGH MAYOR**

### **MEMORANDUM**

**TO:** Milli Martin, Assembly President  
Members, Kenai Peninsula Borough Assembly

**FROM:** Milli Martin, Assembly President 

**DATE:** August 6, 2009

**SUBJECT:** Ordinance 2009- 46 authorizing the assessor to accept the late-filed senior citizen exemption application of Deborah Crocker

In Ordinance 2009-12, the assembly amended KP.B 5.12.105(E) to require that all senior citizen exemption applications be filed at the latest by March 31 each year. Alaska Statute 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 this exemption and authorize the assessor to accept the application as if timely filed. This deadline of March 31 was imposed by ordinance; therefore, an exception may only be made by ordinance.

Based on the evidence submitted in support of Ms. Crocker's late-filed application, there is good cause for authorizing the acceptance of this late-filed application. This evidence includes her serious medical conditions resulting from an airplane crash that occurred in 1980 requiring her to receive live-in care, that she is unable to advocate for herself, and that she was not eligible for this exemption before this year and was thus not aware of its existence. This exemption was discovered by her assistant when reviewing paperwork on June 1, 2009, while they were discussing her high property taxes. Tax year 2009 is the first year she would have been eligible for the exemption, and she was unaware of its existence. Your support of this ordinance would be most appreciated.