



## KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-7520

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

PHONE: (907) 262-4441 • FAX: (907) 262-1892

www.borough.kenai.ak.us

DAVID R. CAREY  
BOROUGH MAYOR

### MEMORANDUM

**TO:** Pete Sprague, Assembly President  
Members, Kenai Peninsula Borough Assembly

**FROM:** Sue McClure, Assembly Member *S. M.*  
David R. Carey, Mayor *Craig Chapman*

**DATE:** August 5, 2010

**SUBJECT:** Ordinance 2010-31, authorizing the assessor to accept the late-filed senior citizen exemption application of Jean M. Holben for 2010

Jean Holben, a senior citizen residing in Sterling, has requested the assembly approve her late filed real property tax senior citizen exemption. KPB 5.12.105 and AS 29.45.030(f) allow for late-filed exemptions to be granted by the assembly for good cause shown. KPB 5.12.105(E)(4) provides the following definition of "good cause:"

Good cause shown. 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.

Ms. Holben's application for a late-filed exemption explains "[she] failed to distinguish between yearly statements from borough and application for tax-exempt." Ms. Holben's daughter-in-law, Rebecca James, further provides in the attached letter that Ms. Holben is having a difficult time keeping track of her bills and also thought that she was exempt and therefore did not need to file an exemption application. Ms. James has recently been helping her mother-in-law straighten out her business matters and noticed Ms. Holben had failed to timely apply for the senior exemption.

Your consideration is appreciated.