

Introduced by: Mayor
Date: 07/28/15
Action: Adopted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2015-037**

**A RESOLUTION AUTHORIZING THE ASSESSOR TO ACCEPT THE LATE-FILED
SENIOR EXEMPTION APPLICATION OF MARY ARCHER FOR 2014,
FILED AFTER MARCH 31**

- WHEREAS,** KPB 5.12.105(E) provides that an application for a senior exemption must be filed by March 31 of the year for which the exemption is sought; and
- WHEREAS,** in accordance with AS 29.45.030(f) and KPB 5.12.105(E) the assembly may, for good cause shown, waive the claimant's failure to make timely application and authorize the assessor to accept the application as if timely filed; and
- WHEREAS,** in accordance with KPB 5.12.105(E)(5) if an otherwise qualified claimant is unable to comply with the March 31 deadline for filing an application, and the inability to comply is caused by a serious condition or extraordinary event beyond the taxpayer's control, the assembly may, by resolution, waive the claimant's failure to file the application by such date, and authorize the assessor to accept the application as if timely filed; and
- WHEREAS,** the property that is the subject of this resolution previously received the senior exemption based on the application of Ms. Archer's husband, Earlie Thomas Archer, who passed away in 2012; and
- WHEREAS,** prior to Mr. Archer's death, he was the sole owner of the property in question, and after his death the property was transferred to Mrs. Archer; and
- WHEREAS,** the assessing department removed the exemption upon receiving notice of Mr. Archer's death and prior to the transfer of ownership, unaware that he was married; and
- WHEREAS,** the assessing department did not discover that Mrs. Archer was the widow of the deceased until after the 2014 filing deadline had passed. Consequently, staff did not mail a letter regarding the removal of the senior exemption until after that date, and Mrs. Archer was unaware that she was required to apply before the deadline; and
- WHEREAS,** in 2014 Mrs. Archer would have qualified for the senior exemption as the wife and widow of Mr. Archer under Alaska regulation 3 AAC 135.085, had she applied, even though she was not on the title; and

WHEREAS, the property qualified for the 2015 senior exemption based on Mrs. Archer's application as a senior citizen and owner of the property; and

WHEREAS, based upon the facts and assertions set forth above the property should have qualified for a senior exemption for 2014;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. Upon reviewing Mary Archer's application and affidavit submitted with this resolution, the assembly hereby waives the March 31, 2014 deadline for filing an application for a senior exemption application based upon a finding that Mrs. Archer was unable to comply with that deadline due to a serious condition or extraordinary event beyond her control.

SECTION 2. That the assessor shall process the application in accordance with standard assessing department procedures for processing such applications.

SECTION 3. That this resolution takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 28TH DAY OF JULY, 2015.

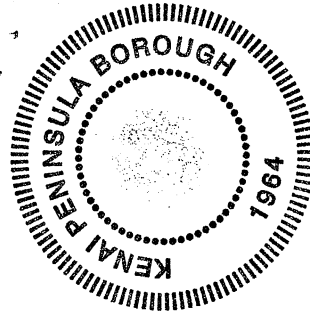
Dale Bagley

Dale Bagley, Assembly President

ATTEST:

John Blankenship

John Blankenship, MMC, Borough Clerk



Yes: Cooper, Haggerty, Gilman, Johnson, McClure, Ogle, Welles, Wolf, Bagley
No: None
Absent: None