

Introduced by:	Mayor
Date:	11/20/18
Hearing:	12/04/18
Action:	Enacted
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2018-35**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED  
APPLICATION FOR DISABLED VETERAN EXEMPTION FOR 2018, FILED AFTER  
MARCH 31**

- WHEREAS,** KPB 5.12.105(E) provides that a disabled veteran who has less than a permanent disability must submit an official disability percentage letter each year prior to March 31 showing a 50 percent or greater disability; and
- WHEREAS,** in accordance with KPB 5.12.105(E)(4) if an otherwise qualified claimant is unable to comply with the March 31 deadline for filing an application or proof of disability, and the inability to comply is caused by a serious condition or extraordinary event beyond the taxpayer's control, the assembly may waive the claimant's failure to file the application or proof of disability by such date, and authorize the assessor to accept the application or proof of disability as if timely filed; and
- WHEREAS,** the applicant has submitted an affidavit stating that he had extraordinary circumstances which prevented him from timely filing a 2018 disabled veteran proof of disability; and
- WHEREAS,** it has come to the administration's attention that in accordance with KPB 5.12.040(B) the assessor shall not make changes to the assessment roll after June 1 except for the reasons provided therein, which do not include adjustments for late-filed disabled veteran exemption applications; and
- WHEREAS,** as KPB 5.12.040(B) does not allow the assessor to make a change to the assessment roll after June 1 where the assembly has approved a late-filed disabled veteran exemption application after June 1 an exception to this code section is required;

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

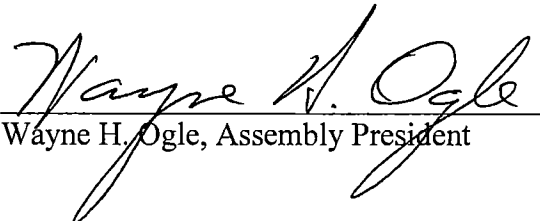
**SECTION 1.** Upon reviewing the disabled veteran disability documentation submitted with this ordinance, the assembly hereby waives the March 31 deadline for filing a proof of disability for the 2018 disabled veteran exemption based upon a finding that the applicant was unable to comply with that deadline due to a serious condition or extraordinary event beyond his control.

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

**SECTION 3.** Notwithstanding KPB 5.12.040(B) the assessor is hereby authorized to make changes to the assessment roll after June 1, 2018 to reflect this exemption should this one late-filed disabled veteran exemption application be otherwise approved.

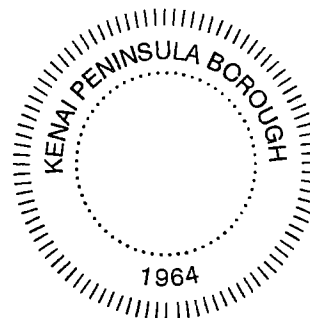
**SECTION 4.** That this ordinance takes effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF DECEMBER, 2018.**

  
Wayne H. Ogle, Assembly President

ATTEST:

  
John Blankenship, MMC, Borough Clerk



Yes: Bagley, Carpenter, Cooper, Dunne, Fischer, Hibbert, Smalley, Ogle

No: None

Absent: Blakeley