

Introduced by: Mayor
Date: 05/04/21
Action: Adopted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2021-034**

**A RESOLUTION AUTHORIZING THE ASSESSOR TO ACCEPT ONE
LATE-FILED SENIOR CITIZEN EXEMPTION APPLICATION, TWO LATE-FILED
DISABLED VETERAN EXEMPTION APPLICATIONS, AND TWO LATE-FILED
DISABLED VETERAN PROOF OF DISABILITY FOR 2021**

WHEREAS, KPB 5.12.105(E) provides that an application for a senior citizen/disabled veteran exemption must be filed by March 31 of the year for which the exemption is sought; and

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 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)(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, 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, all applicants have submitted an affidavit stating that they had extraordinary circumstances which prevented them from timely filing a 2021 senior citizen or disabled veteran exemption application, or timely filing a 2021 Disabled Veteran proof of disability;

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

SECTION 1. Upon reviewing the senior citizen/disabled veteran exemption applications and documentation or affidavit submitted with this resolution, the assembly hereby waives the March 31 deadline for filing an application for the 2021 senior citizen and disabled veteran exemption, or proof of disability for the 2021 disabled veteran exemptions, based upon a finding that the applicants were unable to comply with that deadline due to a serious condition or extraordinary event beyond

their 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 adoption.

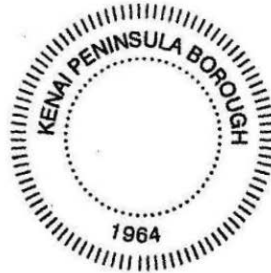
ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF MAY, 2021.



Brent Hibbert, Assembly President

ATTEST:



Jonni Blankenship, MMC, Borough Clerk

Yes: Bjorkman, Carpenter, Chesley, Cox, Derkevorkian, Dunne, Elam, Johnson, Hibbert

No: None

Absent: None