

Introduced by:	Mayor
Date:	07/11/23
Hearing:	08/01/23
Action:	Enacted
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2023-19-02**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED  
SENIOR CITIZEN EXEMPTION APPLICATION FILED AFTER MARCH 31 AND  
PROVIDING AN EXCEPTION TO KPB 5.12.040(B)**

**WHEREAS,** KPB 5.12.105(E) provides that a senior citizen exemption application 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 applicant'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 applicant 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 applicant's failure to file the application by such date, and authorize the Assessor to accept the application as if timely filed; and

**WHEREAS,** the applicant has submitted an affidavit stating that extraordinary circumstances prevented the timely filing of the 2023 senior citizen exemption application; and

**WHEREAS,** 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 the late-filed senior exemption application; and

**WHEREAS,** an exception to KPB 5.12.040(B) is required because even when the Assembly has approved a late-filed senior citizen exemption application after June 1, code does not allow the Assessor to make a change to the assessment roll after June 1 due to a tax exemption status change;

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

**SECTION 1.** That upon reviewing the senior citizen exemption application, the Assembly hereby waives the March 31 deadline for filing an application for the 2023 senior citizen exemption application based upon a finding that the applicant was unable

to comply with that deadline due to a serious condition or extraordinary event beyond applicant's control.

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

**SECTION 3.** That, notwithstanding KPB 5.12.040(B), in the event the Assessor finds that the late-filed senior exemption application should be otherwise approved, the Assessor is hereby authorized to make a change to the assessment roll after June 1, 2023 to reflect the approved exemption.

**SECTION 4.** That this ordinance shall be effective upon enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 1ST DAY OF AUGUST, 2023.**

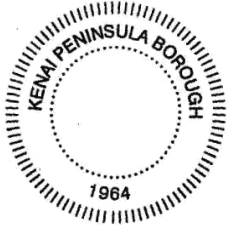
*Brent Johnson*

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Brent Johnson, Assembly President

ATTEST:

*Michele Turner*

\_\_\_\_\_  
Michele Turner, CMC, Borough Clerk



- Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson
- No: None
- Absent: None