

Introduced by: Mayor, Tunseth
Date: 09/17/24
Hearing: 10/08/24
Action: Enacted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2024-27**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED
RELIGIOUS EXEMPTION APPLICATION FOR 2024 AND PROVIDING AN
EXCEPTION TO KPB 5.12.040(B)**

WHEREAS, AS 29.45.030(a)(3) provides that an exemption be granted for property used exclusively for non-profit religious, charitable, cemetery, hospital, or educational purposes; and

WHEREAS, the owner of KPB parcel identification number 04711208 had previously applied and was approved for a religious non-profit exemption on this parcel; and

WHEREAS, a name change to the title to the property was recorded on June 12, 2023, resulting in the removal of the previous religious non-profit exemption; and

WHEREAS, the property owner was not aware of the need to re-file for the exemption following its name change and therefore did not timely file for a tax exemption; and

WHEREAS, this ordinance authorizes an exception to KPB 5.12.040(B) to allow the Assessor to make a change to the assessment roll after June 1 due to a tax exemption status change should the Assessor otherwise find that the application meets the exemption requirements;

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

SECTION 1. Upon reviewing the non-profit exemption application, the Assembly hereby waives the March 31 deadline for filing an application for the 2023 religious non-profit exemption.

SECTION 2. That the Assessor is authorized to process the application in accordance with standard assessing department procedures for processing such applications.

SECTION 3. Notwithstanding KPB 5.12.040(B), in the event the Assessor finds that the late-filed non-profit exemption application should be otherwise approved, the Assessor is hereby authorized to make a change to the assessment roll after June 1, 2024, to reflect the approved exemption.

SECTION 4. That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 8TH DAY OF OCTOBER, 2024.

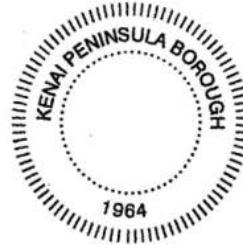
Brent Johnson

Brent Johnson, Assembly President

ATTEST:

Michele Turner

Michele Turner, CMC, Borough Clerk



Yes: Cooper, Cox, Ecklund, Elam, Hibbert, Ribbens, Tunseth, Tupper, Johnson

No: None

Absent: None