

Introduced by:	Mayor
Date:	08/15/23
Hearing:	09/05/23
Action:	Enacted
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2023-18**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE 2022 LATE-FILED SENIOR CITIZEN APPLICATION, TWO 2023 LATE-FILED SENIOR EXEMPTION APPLICATIONS AND ONE LATE-FILED DISABLED VETERAN EXEMPTION APPLICATION FILED AFTER MARCH 31 AND PROVIDING AN EXCEPTION TO KPB 5.12.040(B)**

**WHEREAS,** KPB 5.12.105(E) provides that Senior Citizen and Disabled Veteran Exemption applications 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)(4) 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 applicants provided affidavits stating that extraordinary circumstances prevented the timely filing of the Senior Citizen Exemption applications and the Disabled Veteran Exemption application; and

**WHEREAS,** in accordance with KPB 5.12.040(B) the Assessor may 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 or a disabled veteran 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.** Upon reviewing one 2022 Senior Citizen Exemption application and affidavit submitted, the Assembly hereby waives the March 31 deadline for filing an application for the 2022 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 the taxpayer's control.

**SECTION 2.** Upon reviewing two 2023 senior citizen exemption applications and one disabled veteran exemption application and the accompanying affidavits, the assembly hereby waives the March 31 deadline for filing an application for two 2023 senior citizen exemption applications and one disabled veteran exemption application based upon a finding that the applicants were unable to comply with that deadline due to a serious condition or extraordinary event beyond each taxpayer's control.

**SECTION 3.** That the Assessor will process the applications in accordance with standard assessing department procedures for processing such applications.

**SECTION 4.** Notwithstanding KPB 5.12.040(B), in the event the assessor finds that the one 2022 late-filed senior exemption application and two 2023 late-filed Senior Citizen Exemption applications and one disabled veteran 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 5.** That this ordinance shall take effect immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF SEPTEMBER, 2023.**

*Brent Johnson*

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Brent Johnson, Assembly President

ATTEST:

*Michele Turner*

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Michele Turner, CMC, Borough Clerk



Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson

No: None

Absent: None