

Introduced by: Mayor
Date: 06/05/18
Action: Adopted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2018-028**

**A RESOLUTION AUTHORIZING THE ASSESSOR TO ACCEPT TWO LATE-FILED
SENIOR EXEMPTION APPLICATIONS AND ONE LATE-FILED DISABLED
VETERAN PROOF OF DISABILITY FOR 2018,
FILED AFTER MARCH 31**

WHEREAS, KPB 5.12.105(E) provides that an application for a senior citizen 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 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 applicants have submitted affidavits stating that they had extraordinary circumstances which prevented them from timely filing a 2018 senior citizen exemption application or proof of disability;

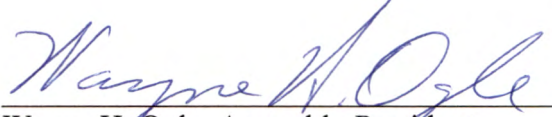
**NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI
PENINSULA BOROUGH:**

SECTION 1. Upon reviewing the senior citizen exemption applications and documentation or affidavit and disability documentation submitted with this resolution, the assembly hereby waives the March 31 deadline for filing an application or proof of disability for the 2018 senior citizen or disabled veteran exemption 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 applications 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 5TH DAY OF JUNE, 2018.



Wayne H. Ogle, Assembly President

ATTEST:



Johni Blankenship, MMC, Borough Clerk

Yes: Bagley, Blakeley, Carpenter, Cooper, Dunne, Fischer, Hibbert, Smalley, Ogle
No: None
Absent: None