

Introduced by: Mayor
Date: 08/03/21
Hearing: 08/17/21
Action: Enacted
Vote: 8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-30**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED
RELIGIOUS EXEMPTION APPLICATION FOR 2021 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 nonprofit religious, charitable, cemetery, hospital, or educational purposes; and

WHEREAS, in accordance with KPB 5.12.119(A), the mayor has the authority to grant extensions of time to file for property tax exemptions; and

WHEREAS, title to the property in question transferred on October 2, 2020, resulting in the removal of the previous religious non-profit exemption; and

WHEREAS, the new owner had previously applied and was approved for a religious non-profit exemption on a different parcel; and

WHEREAS, the assembly finds there was a good cause basis that resulted in the failure to apply timely for the non-profit religious 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 2021 religious non-profit exemption based upon a finding that the applicant was 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. 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, 2021 to reflect the approved exemption.


SECTION 4. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 17TH DAY OF AUGUST, 2021.

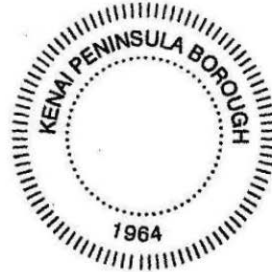


Brent Hibbert, Assembly President

ATTEST:



Jonni Blankenship, MMC, Borough Clerk



Yes: Bjorkman, Carpenter, Chesley, Cox, Dunne, Elam, Johnson, Hibbert
No: None
Absent: Derkevorkian