

Kenai Peninsula Borough
Legal Department

MEMORANDUM

TO: Wayne Ogle, Assembly President
Members, Kenai Peninsula Borough Assembly

THRU: Charlie Pierce, Borough Mayor *CP*

FROM: Colette Thompson, Borough Attorney *CT*

DATE: September 17, 2018

RE: Amendment to Title of Ordinance 2018-31, Authorizing the Assessor to Accept One Late-Filed Senior Exemption Application for 2018 Filed After March 31 and Providing an Exception to KPB 5.12.040(B) (Mayor)

Ordinance 2018-31 authorizes the assessor to accept a late-filed senior citizen exemption application and provides for an exception to KPB 5.12.040(B), which allows the assessor to change the assessment roll after June 1st for certain specific reasons. These reasons do not include the acceptance of a late-filed exemption application after June 1.

Resolution 2018-028 authorized the mayor to accept one late-filed disabled veteran exemption and two other late-filed senior citizen exemption applications. However, it was approved after June 1, 2018 and did not provide for an exception to KPB 5.12.040(B). For future ease of reference, the title of this ordinance should be amended to clarify that it provides that exception for those applications as well.

The following amendment to the title is requested. (Please note the underlined language is new.)

➤ Amend the title to read as follows:

AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED SENIOR EXEMPTION APPLICATION FOR 2018 FILED AFTER MARCH 31 AND PROVIDING AN EXCEPTION TO KPB 5.12.040(B) FOR THIS APPLICATION AND THOSE LATE-FILED EXEMPTION APPLICATIONS APPROVED IN RESOLUTION 2018-028