

Introduced by: Mayor, Tupper
Date: 07/05/22
Hearing: 08/09/22
Action: Enacted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2022-29**

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

WHEREAS, KPB 5.12.105(E) provides that Senior Citizen/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 have submitted affidavits stating extraordinary circumstances have prevented them from timely filing the 2022 Senior Citizen Exemption Applications and the 2021 Disabled Veteran Exemption Applications; and

WHEREAS, in accordance with KPB 5.12.040(B), the assessor shall 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 and Disabled Veteran Exemption Applications; and

WHEREAS, an exception to KPB 5.12.040(B) is required because even when the assembly approves late-filed exemption applications 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. That the assembly hereby waives the March 31 deadline for filing of the one 2022 Senior Citizen Application and two 2021 Disabled Veteran Exemption Applications submitted based upon a finding that the applicants were unable to comply with the deadline due to serious conditions or extraordinary events 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. Notwithstanding KPB 5.12.040(B), in the event the assessor finds that the one late-filed Senior Exemption Application and two late-filed Disabled Veteran Exemption Applications should be otherwise approved, the assessor is hereby authorized to make a change to the assessment roll after June 1, 2022 to reflect the approved exemption.

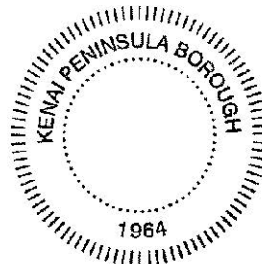
SECTION 4. That this ordinance shall be effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 9TH DAY OF AUGUST 2022.


Brent Johnson, Assembly President

ATTEST:


John Blankenship, MMC, Borough Clerk



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

No: None

Absent: None