

Introduced by: Mayor  
Date: 09/19/23  
Hearing: 10/10/23  
Action: Enacted  
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2023-22**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED  
COMMUNITY PURPOSE EXEMPTION APPLICATION FOR 2023 AND PROVIDING  
AN EXCEPTION TO KPB 5.12.040(B)**

**WHEREAS**, KPB 5.12.100(A) provides that a property of an organization not organized for business or profit-making purposes and used exclusively for community purposes is exempt from taxation; 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 January 6, 2022, resulting in the removal of the previous community purpose exemption; and

**WHEREAS**, the new owner is actively involved with the previous entity that had the exemption in place; and

**WHEREAS**, the Assembly finds there was a good cause basis that resulted in the failure to apply timely for the community purpose 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 2023 community purpose exemption based upon a finding that the applicant, Funny River Community Association, was unable to comply with that deadline due to a serious condition or extraordinary event beyond their control.

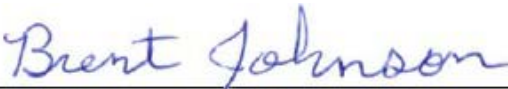
**SECTION 2.** That the Assessor will process the application in accordance with standard assessing department procedures for processing such applications.

**SECTION 3.** Notwithstanding KPB 5.12.040(B), in the event the Assessor finds that the late-filed community purpose 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 4.** The Assessor is authorized to waive any late fees for the late-filed community purpose exemption and no interest may be added to any tax refund due to the after processing this late-filed community purpose exemption.

**SECTION 5.** That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 10TH DAY OF OCTOBER, 2023.**

  
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Brent Johnson, Assembly President

ATTEST:  
  
\_\_\_\_\_  
Michele Turner, CMC, Borough Clerk



Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson  
No: None  
Absent: None