

Introduced by: Mayor
Date: 05/21/24
Action: Adopted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2024-021**

A RESOLUTION AUTHORIZING THE ASSESSOR TO ACCEPT TWO LATE-FILED DISABLED VETERAN EXEMPTION APPLICATIONS, ONE LATE-FILED PROOF OF DISABILITY AND ONE LATE-FILED SENIOR CITIZEN EXEMPTION APPLICATION

WHEREAS, KPB 5.12.105(E) provides that an application for a disabled veteran or senior citizen exemption 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 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 by such date, and authorize the assessor to accept the application as if timely filed; and

WHEREAS, each of the four applicants have submitted an affidavit stating that they had extraordinary circumstances which prevented them from timely filing a 2024 disabled veteran or senior citizen exemption application or providing current proof of disability;

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

SECTION 1. Upon reviewing the four disabled veteran and senior citizen exemption applications and documentation or affidavit submitted with this resolution, the Assembly hereby waives the March 31 deadline for filing an application for the 2024 disabled veteran and senior citizen exemptions or disability documentation, based upon a finding that the four applicants were 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 applications in accordance with standard assessing department procedures for processing such applications.

SECTION 3. That this resolution is effective immediately.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 21ST DAY OF MAY, 2024.

Brent Johnson

Brent Johnson, Assembly President

ATTEST:

Michele Turner

Michele Turner, CMC, Borough Clerk



Yes: Cooper, Cox, Ecklund, Elam, Hibbert, Ribbens, Tunseth, Tupper, Johnson

No: None

Absent: None