

Introduced by:	Mayor
Date:	08/09/22
Hearing:	08/23/22
Action:	Enacted
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2022-34**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED
COMMUNITY PURPOSE EXEMPTION APPLICATION FILED AFTER MARCH 31
AND PROVIDING AN EXCEPTION TO KPB 5.12.040(B)**

WHEREAS, KPB 5.12.100(B) provides that an application for one (1) community purpose exemption application must be filed by March 31 of the year for which the exemption is sought; and

WHEREAS, KPB 5.12.119(A) allows for the mayor to grant an extension of filing time; and

WHEREAS, in accordance with KPB 5.12.119(C) the applicants have submitted an application stating that they had extraordinary circumstances which prevented them from timely filing a 2022 community purpose exemption application; 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 community purpose exemption application; and

WHEREAS, an exception to KPB 5.12.040(B) is required because even when the assembly has approved a late-filed community purpose exemption application 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 upon reviewing the community purpose exemption and application submitted, the assembly hereby waives the March 31 deadline for filing an application for the 2022 community purpose exemption based upon a finding that the applicants were 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 one (1) late-filed community purpose application 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.

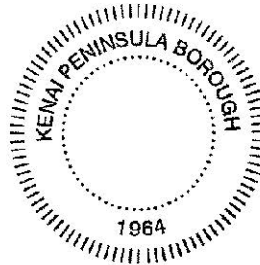
SECTION 4. That this ordinance shall be effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 23RD DAY OF AUGUST, 2022.


Brent Johnson, Assembly President

ATTEST:


John Blankenship, MMC, Borough Clerk



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