

Introduced by: Mayor
Date: 09/19/17
Action: Adopted
Vote: 7 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2017-058**

**A RESOLUTION AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE FILED
SENIOR CITIZEN EXEMPTION APPLICATION FOR 2017,
FILED AFTER MARCH 31**

WHEREAS, KPB 5.12.105(E) provides that an application for a senior citizen/disabled veteran 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, 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 applicant has submitted an affidavit stating that he had extraordinary circumstances which prevented him from timely filing a 2017 senior citizen exemption application;

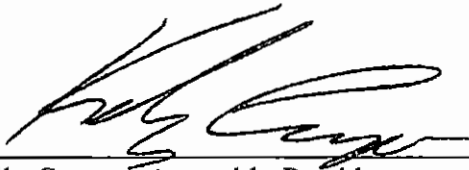
NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. Upon reviewing the one senior citizen exemption application and documentation submitted with this resolution, the assembly hereby waives the March 31 deadline for filing an application for the 2017 senior citizen exemption based upon a finding that the applicant was unable to comply with that deadline due to a serious condition or extraordinary event beyond his control.

SECTION 2. That the assessor shall process the application in accordance with standard assessing department procedures for processing such applications.

SECTION 3. That this resolution takes effect immediately upon its adoption.

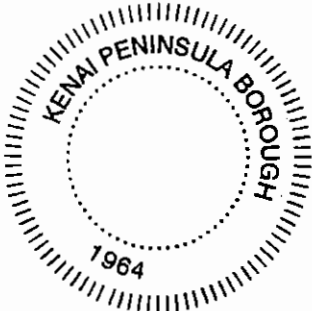
ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 19TH DAY OF SEPTEMBER, 2017.



Kelly Cooper, Assembly President

ATTEST:


John Blankenship, MMC, Borough Clerk



Yes: Bagley, Carpenter, Dunne, Fischer, Hibbert, Ogle, Cooper
No: None
Absent: Schaefer