

Introduced by: Mayor
Date: 07/09/24
Hearing: 08/06/24
Action:
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 2024-18**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED
DISABLED VETERAN DISABILITY DOCUMENTATION FILED AFTER MARCH 31
AND PROVIDING AN EXCEPTION TO KPB 5.12.040(B)**

WHEREAS, KPB 5.12.105(E) provides that VA disability documentation for a disabled veteran 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 submission of documentation and authorize the assessor to accept the documentation 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 current veteran disability documentation, and the inability to comply is caused by a serious condition or extraordinary event beyond the taxpayer's control, the assembly may, by ordinance, waive the claimant's failure to file the documentation by such date, and authorize the assessor to accept the documentation as if timely filed; and

WHEREAS, the applicant submitted an affidavit stating that extraordinary circumstances prevented timely filing 2024 VA disability documentation; 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 VA disability documentation; and

WHEREAS, an exception to KPB 5.12.040(B) is required because even when the assembly has approved to accept a late-filed disabled veteran exemption documentation 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. Upon reviewing the disabled veteran documentation and affidavit submitted, the assembly hereby waives the March 31 deadline for filing the veteran documentation for the disabled veteran exemption based upon a finding that the applicant 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 documentation 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 veteran disability documentation should be otherwise accepted, the assessor is hereby authorized to make a change to the assessment roll after June 1, 2024 to reflect the approved exemption.

SECTION 4. That this ordinance shall take effect immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF * 2024.

Brent Johnson, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk