Introduced by: Mayor
Date: 05/17/22
Action: Adopted
Vote: 8 Yes, 0 No, 1 Absent

## KENAI PENINSULA BOROUGH RESOLUTION 2022-033

## A RESOLUTION AUTHORIZING THE ASSESSOR TO ACCEPT FIVE LATE-FILED SENIOR CITIZEN EXEMPTION APPLICATIONS AND ONE (1) LATE-FILED DISABLED VETERAN EXEMPTION APPLICATION 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 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,** the applicants have submitted an affidavit stating that they had extraordinary circumstances which prevented them from timely filing a 2022 senior citizen or disabled veteran exemption application;

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

- **SECTION 1.** That the assembly hereby grants an extension to the March 31 deadline for filing of the 2022 senior citizen and disabled veteran exemption applications submitted with this resolution, based upon a finding that the applicants were unable to comply with the deadline due to a serious condition or extraordinary event beyond their control.
- **SECTION 2.** That the assessor shall process the applications in accordance with standard assessing department procedures for processing such applications.
- **SECTION 3.** That this resolution is effective immediately upon its adoption.

Kenai Peninsula Borough Resolution 2022-033

## ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 17TH DAY OF MAY, 2022.

Brent Johnson, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes: Bjorkman, Chesley, Cox, Derkevorkian, Ecklund, Elam, Tupper, Johnson

No: None

Absent: Hibbert