

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

**KENAI PENINSULA BOROUGH  
ORDINANCE 2022-33**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED  
DISABLED VETERAN EXEMPTION AND FOUR LATE-FILED SENIOR CITIZEN  
EXEMPTION APPLICATIONS FILED AFTER MARCH 31 AND PROVIDING AN  
EXCEPTION TO KPB 5.12.040(B)**

**WHEREAS,** KPB 5.12.105(E) provides that an application for one (1) disabled veteran exemption application and three (3) senior citizen exemption applications 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 applicants have submitted affidavits stating that they had extraordinary circumstances which prevented them from timely filing a 2022 disabled veteran exemption application and the 2022 senior citizen exemption applications; 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 disabled veteran exemption application; and

**WHEREAS,** an exception to KPB 5.12.040(B) is required because even when the assembly has approved a late-filed disabled veteran and senior citizen exemption applications 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 exemption and senior citizen exemption applications and affidavits submitted, the assembly hereby waives the March 31 deadline for filing applications for the 2022 disabled veteran and senior citizen exemptions 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 disabled veteran application and four (4) senior citizen applications 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.

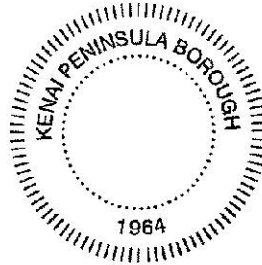
**SECTION 4.** That this ordinance shall take effect immediately upon enactment.

**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