

Introduced by:	Mayor
Date:	05/02/23
Action:	Adopted
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH  
RESOLUTION 2023-036**

**A RESOLUTION AUTHORIZING THE ASSESSOR TO ACCEPT THREE  
LATE-FILED DISABLED VETERAN EXEMPTION APPLICATIONS**

**WHEREAS,** KPB 5.12.105(E) provides that an application for a 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 affidavits stating that they had extraordinary circumstances which prevented them from timely filing a 2023 disabled veteran exemption application;

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

**SECTION 1.** That the Assembly hereby waives the March 31 deadline for the applicants for filing an application for the 2023 disabled veteran 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 should process the application in accordance with standard Assessing Department procedures for processing such applications.

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

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF MAY, 2023.**

  
Brent Johnson, Assembly President

ATTEST:

  
Michele Turner, CMC, Acting Borough Clerk



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