

Introduced by:	Mayor
Date:	08/15/17
Action:	Adopted
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2017-052**

**A RESOLUTION AUTHORIZING THE ASSESSOR TO ACCEPT FOUR LATE-
FILED SENIOR EXEMPTION APPLICATIONS AND TWO LATE-FILED SENIOR
HARDSHIP EXEMPTION APPLICATIONS FOR 2017 FILED AFTER MARCH 31
AND JULY 1, RESPECTIVELY**

WHEREAS, KPB 5.12.105(E) provides that an application for a senior citizen 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 applicants have submitted affidavits stating that they had extraordinary circumstances which prevented them 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 four late-filed senior citizen exemption applications and documentation submitted with this resolution, the assembly hereby waives the March 31 deadline for filing an application for the 2017 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. Upon reviewing the two late-filed senior citizen hardship exemption applications and documentation submitted with this resolution, the assembly hereby waives the July 1 deadline for filing an application for the 2017 senior citizen exemptions based upon good cause shown

SECTION 3. That the assessor shall process the applications in accordance with standard assessing department procedures for processing such applications.

SECTION 4. That this resolution takes effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 15TH DAY OF AUGUST, 2017.

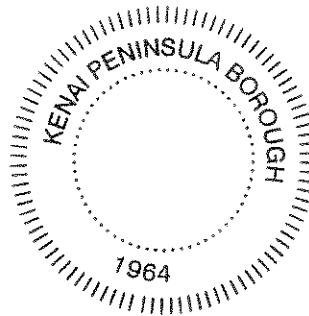


Kelly Cooper, Assembly President

ATTEST:



John Blankenship, Borough Clerk



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