Introduced by: Mayor
Date: 05/21/19
Action: Adopted
Vote: 9 Yes, 0 No, 0 Absent

KENAI PENINSULA BOROUGH RESOLUTION 2019-035

A RESOLUTION AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED DISABLED VETERAN EXEMPTION APPLICATION, FILED AFTER MARCH 31

- 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, 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 applicant has submitted an affidavit stating that he had extraordinary circumstances which prevented him from timely filing a 2019 disabled veteran exemption application;

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

- SECTION 1. Upon reviewing the disabled veteran exemption application and documentation or affidavit submitted with this resolution, the assembly hereby waives the March 31 deadline for filing an application for the 2019 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 his control.
- SECTION 2. That the assessor shall process the application in accordance with standard assessing department procedures for processing such applications.
- **SECTION 3.** That this resolution takes effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 21ST DAY OF MAY, 2019.

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Wayne H. Ogle, Assembly President

THE THINKSULA BOOK

Yes:

Bagley, Blakeley, Carpenter, Cooper, Dunne, Fischer, Hibbert, Smalley, Ogle

No:

None

Absent:

None