

Introduced by:	Mayor
Date:	06/02/20
Hearing:	06/16/20
Action:	Enacted
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2020-28**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT THREE LATE-  
FILED SENIOR EXEMPTION APPLICATION FOR 2020 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 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 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 2020 senior citizen exemption application; 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 late-filed senior exemption applications; and

**WHEREAS,** an exception to KPB 5.12.040(B) is required because even when the assembly has approved a late-filed senior exemption application 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 three senior citizen exemption applications and documentation or affidavits submitted with this ordinance, the assembly hereby waives the March 31 deadline for filing an application for those three 2020 senior citizen exemption applications 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 applications 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 three late-filed senior exemption applications should be otherwise approved, the assessor is hereby authorized to make a change to the assessment roll after June 1, 2020 to reflect the approved exemptions.

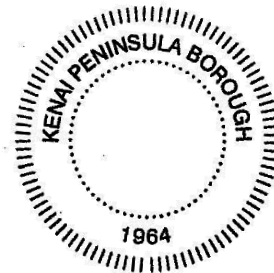
**SECTION 4.** That this ordinance shall take effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 16TH DAY OF JUNE, 2020.**

  
\_\_\_\_\_  
Kelly Cooper, Assembly President

ATTEST:

  
\_\_\_\_\_  
Johni Blankenship, MMC, Borough Clerk



Yes: Bjorkman, Blakeley, Carpenter, Cox, Dunne, Hibbert, Johnson, Smalley, Cooper  
No: None  
Absent: None