

Introduced by: Bagley, Mayor
Date: 04/01/14
Hearing: 05/06/14
Action: Enacted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2014-13**

**AN ORDINANCE AMENDING KPB 5.12.105(E)(5) TO PROVIDE THAT THE
ASSEMBLY MAY BY RESOLUTION WAIVE THE MARCH 31 DEADLINE
TO FILE A SENIOR CITIZEN OR DISABLED VETERAN PROPERTY TAX
EXEMPTION APPLICATION IF THE CLAIMANT IS UNABLE TO COMPLY
WITH THE DEADLINE**

WHEREAS, KPB 5.12.105 provides certain exemptions from property taxes for qualifying residential property of senior citizens, a surviving widow or widower of such person, and disabled veterans; and

WHEREAS, to receive the exemption claimants must initially file an application by February 15 of the tax 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, by resolution authorize the assessor to accept late applications filed by March 31; and

WHEREAS, KPB 5.12.105(E)(5) provides that the assembly may by ordinance authorize the assessor to accept late applications filed after March 31 if an otherwise qualified claimant is unable to comply with the March 31st deadline and the inability is caused by a serious condition or extraordinary event beyond the taxpayer's control; and

WHEREAS, Alaska Statutes do not require that the assembly use an ordinance to authorize the acceptance of a late-filed exemption application; and

WHEREAS, using a resolution to authorize the assessor to accept applications filed after March 31 would not change the requirement that the applicant demonstrate an inability to comply and would enable the administration to process any authorized applications more expediently;

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

SECTION 1. That KPB 5.12.105(E)(5) is hereby amended as follows:

5.12.105. Real property tax—Exemptions—Senior citizens, disabled veterans and surviving spouses thereof.

E. No exemption under this section may be granted except upon written application on a form prescribed by the assessor. The applicant/owner must file the application no later than February 15 of the tax year for which the exemption is sought. A qualified senior citizen or surviving widow or widower, or disabled veteran, need not file such an application for successive tax years if there is no change in ownership, no change in permanent place of abode by the owner of record, or no change in status of disability if the owner is a disabled veteran. Additionally, a qualified senior citizen or qualifying surviving widow or widower must meet the requirements for permanent fund eligibility as described above in KPB 5.12.105(B) in order to continue to be qualified without filing an application for successive tax years. Exemption applications filed after February 15 of the tax year must be accompanied by a signed affidavit stating good cause for failure to comply with the February 15 filing deadline. If a qualified senior citizen or disabled veteran files an untimely application, 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. A late application must be filed by March 31 of the year for which the exemption is sought. However, the application, whether timely filed or filed after a grant of extension of time to file, may be held open for consideration through the following three years if eligibility for the exemption is contingent upon a determination by another entity. If a failure to timely file has been waived and the application for exemption is approved, the amount of tax that the claimant has already paid, if any, for the year the property would have been eligible for exemption shall be refunded to the claimant.

5. If an otherwise qualified claimant is unable to comply with the March 31 deadline for filing an application, the assembly may, by resolution [ORDINANCE], waive the claimant's failure to file the application by such date, and authorize the Assessor to accept the application as if timely filed. For purposes of this subsection, an inability to comply must be caused by a serious condition or extraordinary event beyond the taxpayer's control. This section does not create any private rights whatsoever, nor does it in any manner require the mayor or any assembly member to introduce or approve any such ordinance.

SECTION 2. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF MAY, 2014.

Hal Smalley, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes: Bagley, Haggerty, Johnson, McClure, Ogle, Pierce, Smith, Wolf, Smalley

No: None

Absent: None