

KENAI PENINSULA BOROUGH

ORDINANCE 70-14

AN ORDINANCE ENTITLED: AN ORDINANCE RELATING TO A REAL  
PROPERTY TAX EXEMPTION FOR SENIOR  
CITIZENS

BE IT ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA  
BOROUGH:

Section 1. Chapter 25.05 of the Kenai Peninsula Borough  
Code of Ordinances is amended to add a new section to read:

Section 25.05.051. Senior Citizens Exemption.  
One piece of residential property owned and occu-  
pied by a citizen either 65 years of age, or more, or  
62 years of age, or more, and disabled within the  
meaning of the U. S. Social Security Act, who is a  
resident of the Kneai Peninsula Borough, Alaska,  
shall be exempt from the property tax up to and in-  
cluding the amount of \$250.00, providing such senior  
citizen of the Kenai Peninsula Borough has been a  
resident of Alaska for not less than 10 years last  
past and is the head of the household, and providing  
that not more than one exemption shall be allowed on  
any piece of property. This exemption is not auto-  
matic, but must be applied for at any time during  
the year by each qualified citizen but not later  
than May 31st of the current tax year.

Section 2. This ordinance is adopted pursuant to the  
authority contained in AS 07.15.320(b) which permits the  
Kenai Peninsula Borough to adjust its tax structure to that  
of any home rule city within it; the home rule City of Kenai  
having adopted Ordinance 186-70 providing such exemption.

Section 3. This ordinance takes effect thirty (30)  
days after enactment.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH  
THIS 15 DAY OF December, 1970.

*C. W. Rainwater*

C. W. Rainwater, Assembly Pres.

ATTEST:

*Flora ...*  
Borough Clerk