

Introduced by: Mayor  
Date: February 20, 1973  
Hearing: March 20, 1973  
Revised: February 14, 1973  
Adopted: March 20, 1973  
Ratified: October 2, 1973

KENAI PENINSULA BOROUGH

ORDINANCE 73-6

AN ORDINANCE ENTITLED: AN ORDINANCE RELATING TO REAL  
PROPERTY TAX EXEMPTIONS FOR SENIOR  
RESIDENTS AND FOR DISABLED RESIDENTS

BE IT ORDAINED 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 Resident and Disabled  
Resident Exemption. One piece of residential real  
property, owned or partly owned, and occupied as a  
permanent place of abode by a resident 65 years of  
age, or over, as of January 1 of the assessment  
year, and ineligible for exemption under AS 29.53.020  
(e) because of the income limitation, or owned, or  
partly owned, and occupied as a permanent place of  
abode by a resident disabled within the meaning of  
the U. S. Social Security Act, shall be exempt from  
the borough tax up to a maximum amount of \$250.00  
of such tax provided that not more than one such ex-  
emption shall be allowed on any one piece of property  
and no such exemption shall be allowed if the property  
is subject to the exemption granted by the State of  
Alaska in AS 29.53.020(e). In order to qualify for such  
exemption for any taxable year, the claimant shall  
make written application for each year, not later than  
January 15 of the assessment year for which the exemp-  
tion is sought, in such form as may be prescribed by  
the borough assessor who may at any time require  
proof in the form he considers necessary of the right  
and amount of an exemption claimed under this section.  
No exemption may be allowed under this ordinance if  
the assessor determines, after notice to the parties  
concerned and hearing, that the applicant does not  
qualify for the exemption hereunder or that the real  
property has been conveyed to the applicant primarily  
for the purpose of obtaining said exemption. The  
determination of the assessor is appealable under  
AS 44.62.560-44.62.570.

Section 2. This ordinance shall be placed before the voters for ratification pursuant to AS 29.53.025 at the next election more than thirty (30) days after the date of its adoption by the assembly.

Section 3. If this ordinance is ratified by the voters, it shall become effective on January 1, 1974.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH  
THIS 20 DAY OF March, 1973.

  
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Assembly President

ATTEST:

  
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Borough Clerk

*Ratified 10-2-73*  
Kenai Peninsula Borough  
Ordinance 73-6 Page 2