

Introduced by: Mayor  
Date: February 4, 1975  
Hearing: March 4, 1975  
Action: Enacted  
Vote: Unanimous.

KENAI PENINSULA BOROUGH

ORDINANCE 75-12

AN ORDINANCE AMENDING KPC 25.05.051 TO DELETE TAX EXEMPTION FOR SENIOR RESIDENTS INELIGIBLE FOR STATE EXEMPTION BECAUSE OF INCOME AS IT IS INEFFECTIVE SINCE THE STATE HAS REPEALED THE INCOME LIMITATION.

WHEREAS, KPC 25.05.051 provided a tax exemption to a maximum amount of \$250.00 on real property owned and occupied by a resident 65 years of age, or over, and ineligible for exemption under AS 29.53.020 because of the income limitation; and

WHEREAS, state law has been amended to remove the income limitation and therefore provide for state exemption from taxes on realty owned and occupied by such residents, and the provision of borough ordinances is therefore no longer effective; Now Therefore,

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

Section 1. That KPC 25.05.051 is hereby amended as follows:

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 exemption shall be