

Introduced by: Cooper  
Date: October 31, 1978  
Hearing: December 5, 1978  
Vote: 43.67 yes, 96.33 no  
Action: Failed w/Recon.-12/19  
Final Action: Recon Failed 54.17 to 66.83

KENAI PENINSULA BOROUGH

ORDINANCE 78-60

PROVIDING A UNIFORM DATE FOR THE FINAL ACCEPTANCE OF APPLICATIONS FOR TAX EXEMPTION.

WHEREAS, this assembly has provided for certain property tax exemptions which must be made by application to the Borough Assessor; and

WHEREAS, the uniform treatment of all taxpayers requires that a date be set beyond which no applications for property tax exemptions will be accepted for a particular tax year; and

WHEREAS, Ordinance 78-45 provides that no application for exemption of the first \$10,000 of residential property valuation will be accepted after January 15 of the tax year; and

WHEREAS, it is desirable that a single date be established for the final acceptance of any application for any type of property tax exemption;

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

Section 1. That the Borough Code of ordinances is hereby amended by adding a new section, to be numbered 5.12.115, which shall read as follows:

5.12.115 Final date for filing of applications for real property tax exemptions. A. An application for exemption from all or a portion of real property taxation shall be filed with and in the possession of the Assessor,

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**DEFEATED**

or postmarked on or before 12:01 o'clock a.m. January 16 of any year for which the application for exemption is submitted. The expiration of time is conclusive, and no application filed or received after this deadline will be accepted or acted upon.

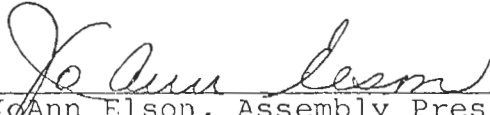
B. This section shall apply to all applications for exemption from all or a portion of real property taxation, unless the real property is exempted from taxation by state statute or borough ordinance without an application.

Section 2. That Section 5.12.130 of the Borough Code of ordinances is hereby amended to read as follows:

5.12.130 Exemptions--Household effects. In addition to exemptions required by law, the household furniture and effects of the head of a family or a householder are classified and exempted from taxation. If an application must be made for exemption from any personal property tax, then application for exemption must be filed before 12:01 o'clock a.m. January 16 of any year for which the exemption is sought. The expiration of time is conclusive, and no application filed or postmarked or received after this deadline will be accepted or acted upon.

Section 3. That this ordinance shall become effective immediately upon enactment.

FAILED ENACTMENT  
ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH  
ON THIS 5 DAY OF December, 1978.

  
JoAnn Elson, Assembly President

ATTEST:

  
Borough Clerk