

Introduced by: Mayor  
Date: Jan. 5, 1982  
Hearing: Feb. 2, 1982  
Vote: Unanimous  
Action: Enacted

KENAI PENINSULA BOROUGH

ORDINANCE 82-2

AMENDING SECTION 5.12.110 OF THE BOROUGH CODE OF ORDINANCES TO INCREASE THE BOROUGH PROPERTY TAX EXEMPTION FOR DISABLED RESIDENTS FROM \$250 OF SUCH TAX TO \$500.

WHEREAS, the Borough has traditionally provided as exemption from real property taxes for disabled residents to a maximum of \$250 of such real property tax otherwise due and owing; and

WHEREAS, due to rising assessments and inflation, a limit of \$250 is no longer realistic and places an undue burden upon disabled Borough residents;

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

Section 1. That KPB 5.12.110 is amended to read as follows:

5.12.110 Exemptions--Disabled residents--Conditions.  
1 piece of residential real property, 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 B[B]orough tax up to a maximum amount of \$[250.00] 500.00 of such tax, provided that not more than 1 such exemption shall be allowed on any 1 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 15th of the assessment year for which the exemption is sought, in such form as may be prescribed by the B[B]orough A[A]ssessor 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 chapter if the A[A]ssessor 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 A[A]ssessor is appealable under AS §§44.62.560--44.62.570.

Section 2. That the Mayor is authorized to effectuate this ordinance, which takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 2nd DAY OF February, 1982.

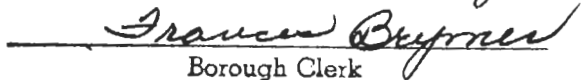
  
John C. Davis, Assembly President

ATTEST:

  
Borough Clerk

The undersigned does hereby certify that the Ord 82-2 is a true and correct copy of the official record of the Kenai Peninsula Borough on file in the Clerk's office.

Soldotna, Alaska 3 day of February, 1982

  
Borough Clerk

BOROUGH CLERK  
KENAI PENINSULA BOROUGH  
P. O. BOX 850  
SOLDOTNA ALASKA 99669

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