

Introduced by: Mayor
Date: June 6, 1989
Hearing: July 18, 1989
Action: Enacted
Vote: 12 Yes, 1 No

KENAI PENINSULA BOROUGH

ORDINANCE 89-29

AMENDING THE KENAI PENINSULA BOROUGH CODE OF ORDINANCES TO CLARIFY THE DISABLED RESIDENT EXEMPTION

WHEREAS, the Kenai Peninsula Borough Code contains a property tax exemption available to disabled residents under certain conditions; and

WHEREAS, this exemption is based on a similar exemption provided by the City of Kenai; and

WHEREAS, disputes have arisen over the interpretation of the borough's ordinance because it does not contain the identical language used in the City of Kenai exemption; and

WHEREAS, Alaska Statutes require a borough exemption based on a city exemption to be the same as the city exemption;

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

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

5.12.110 Exemptions--Disabled residents--Conditions. One (1) tax parcel 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] who has been determined, in writing, to be totally disabled by the administrator, board or other appropriate authority of the U.S. Social Security Program, the Federal Civil Service System, the postal employees retirement system, the civil service retirement system of any state, the Alaska Public Employees Retirement System, the Alaska Teachers' Retirement System or similar programs which are alternatives to participation in the U.S. Social Security Act, shall be exempt from the borough tax up to a maximum amount of \$500.00 of such tax, provided that not more than one (1) such exemption shall be allowed on any one (1) tax parcel 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 29.45.030(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

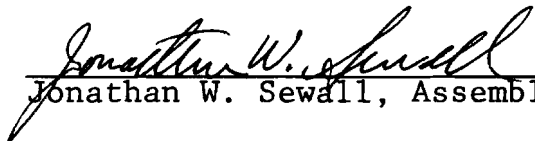
exemption is sought, in such form as may be prescribed by the borough assessor who may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. No exemption may be allowed under this chapter if the assessor determines, after notice 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 the Alaska Administrative Procedure Act.

Section 2. That regardless of the amendments accomplished by this ordinance, any person who has previously been determined to be entitled to an exemption under KPB 5.12.110 shall continue to receive that exemption from borough property tax.

Section 3. That the January 15, deadline for applying for an exemption under KPB 5.12.110 amendments under this ordinance shall be extended until August 15, 1989.

Section 4. That this ordinance shall take effect immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON
THIS 18th DAY OF July, 1989.


Jonathan W. Sewall, Assembly President

ATTEST:


Borough Clerk