

Introduced by: Mayor
Date: 11/19/94
Hearing: 01/03/95
Action: Enacted
Vote: Unanimous

**KENAI PENINSULA BOROUGH
ORDINANCE 94-64**

**AN ORDINANCE ESTABLISHING A POLICY REGARDING WAIVER OF THE
TIMELY FILING REQUIREMENT FOR EXEMPTION APPLICATIONS**

WHEREAS, Kenai Peninsula Borough Code of Ordinance 5.12.119 delegates to the mayor the authority to grant extensions of time for filing any of the exemptions permitted by statute or ordinance; and

WHEREAS, the issue of whether the mayor may accept exemption applications for previous years has arisen; and

WHEREAS, it is in the public's best interest to have this issue answered and the answer expressly codified in the Borough Code of Ordinances;

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

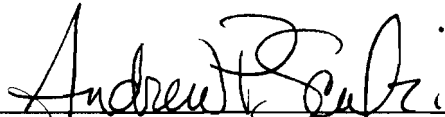
SECTION 1. That KPB 5.12.119 shall be amended to read as follows:

5.12.119. Real property tax - Exemptions - Borough mayor - Authority to grant extensions of time or to waive timely filing requirement - Approve TAR.

The borough mayor is delegated the authority to grant extensions of time for filing any of the various exemptions permitted by statute or ordinance[.]. This authority to grant extensions cannot be exercised so as to allow acceptance of an exemption application for years prior to the current year. However, the application, whether timely filed or filed after a grant of extension of time to file, may be held open for consideration through the following year in the event eligibility for the exemption is contingent upon a determination by another entity. If the extension is granted, notwithstanding the foregoing, the application must be filed with the Assessor and this filing must occur within the year for which the exemption is sought. An exemption may not be granted beyond one year from the current tax year. The mayor shall approve requests as required by changes in the tax assessment roles as prepared by the borough assessor. The mayor shall publish any regulations governing this administrative procedure, and he shall make periodic reports of exemptions and tax adjustment requests to the assembly for its information and acknowledgement as prepared by the borough assessor.

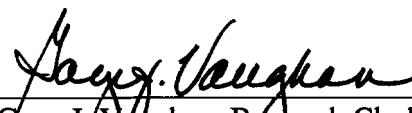
SECTION 2. That this ordinance shall take effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS
3rd DAY OF JANUARY, 1995.**



Andrew P. Scalzi, Assembly President

ATTEST:



Gaye J. Vaughan, Borough Clerk