

Introduced by: Navarre, Brown
Date: 7/11/95
Hearing: 8/15/95
Action: Defeated
Vote: 0 Yes, 6 No

**KENAI PENINSULA BOROUGH
ORDINANCE 95-24**

**AN ORDINANCE AMENDING 5.12.040 OF THE PROPERTY TAX CODE BY ADDING
A SECTION GIVING THE MAYOR AUTHORITY TO WAIVE THE 30 DAY
DEADLINE FOR FILING AN APPEAL TO THE ASSESSOR**

WHEREAS, there are often good reasons that citizens of the Borough are unable to timely request a meeting with the Assessor to discuss the Assessor's determination of value or exemptability of their property; and

WHEREAS, there is currently no provision in the Kenai Peninsula Borough Code of Ordinances that authorizes acceptance of late-filed meeting requests;

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

Section 1. That 5.12.040(C) is amended to read as follows:

**5.12.040. Corrections — Valuation and tax exemption disputes — Administrative
adjustment meeting.**

C. The assessor shall provide, upon request, an informal adjustment meeting between the assessor and the person receiving an assessment notice, for the purpose of resolving a valuation or tax exemption dispute. The meeting shall be requested within 30 days of the mailing of the notice of assessment, and shall be held prior to board of equalization hearings. For good cause shown, the mayor may waive the 30-day deadline for filing this request but only for the current year's taxes during that year.

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

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 15th
DAY OF AUGUST, 1995.**

Andrew P. Scalzi, Assembly President

ATTEST:

Gaye J. Vaughan, Borough Clerk