

Introduced by: Navarre & Moock  
Date: 8/15/95  
Hearing: 9/19/95  
Postponed to: 10/10/95  
Action: Enacted as Amended  
Vote: Unanimous

**KENAI PENINSULA BOROUGH  
ORDINANCE 95-29**

**AN ORDINANCE AMENDING THE PROVISIONS FOR ADMINISTERING  
THE TAX EXEMPTION FOR SENIOR CITIZENS AND DISABLED VETERANS  
CONTAINED IN KPB 5.12.105**

**WHEREAS,** many of the standards for qualification for the senior citizen/disabled veteran real property tax exemption have to this point been uncoded; and

**WHEREAS,** codification of the standards for entitlement to the exemption is needed as soon as possible so to eliminate any confusion on the part of the applicants for the exemption:

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

**SECTION 1.** That KPB 5.12.105, as presently written, is hereby repealed and reenacted to read:

**5.12.105. Real property tax — Exemptions — Senior Citizens, disabled veterans and surviving spouses thereof.**

A. A single parcel of real property owned and occupied as the primary residence and permanent place of abode by a (1) resident 65 years of age or older; (2) disabled veteran; or a resident at least 60 years old who is the widow or widower of a person who qualified for this exemption under (1) or (2) of this subsection, is exempt from taxation. The maximum amount of the exemption is unlimited. The limitation to a single parcel shall apply unless the applicant has applied for and received a determination that any additional parcel proposed for exemption qualifies as a subsidiary parcel eligible for inclusion as part of the primary residence and permanent place of abode under state law.

B. Only one exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties shall decide among themselves who is to receive the benefit of the exemption.

C. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption.

D. No exemption under this section may be granted except upon written application on a form prescribed by the assessor. The applicant/owner must file the application no later than January 15 of each assessment year for which the exemption is sought.

E. The assessor may presume that property has not been occupied as a primary residence and permanent place of abode if the applicant occupied it for less than 183 days during the previous

year unless the applicant provides satisfactory evidence that the failure to meet this requirement did not involve occupancy of another dwelling as a primary residence and permanent place of abode.

F. Definitions.

1. For purposes of this section "real property" includes mobile homes whether classified as real or personal property for municipal tax purposes.

2. For purposes of this section, to be eligible for inclusion, a "subsidiary parcel" means the smallest portion of land which is adjacent to the primary parcel, and is necessary for the residential use of the primary parcel. Examples of a subsidiary parcel use which would qualify as necessary and beneficial for the residential use of the primary parcel include, but are not limited to, subsidiary parcels containing a well, septic system, or reasonable driveway, storage building/garage, and personal use gardens.

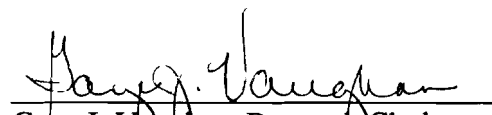
3. For purposes of this section a "disabled veteran" means a disabled person (a) separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veteran's Administration; or (b) who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more.

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

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 10th DAY OF OCTOBER, 1995.**

  
Andrew P. Scalzi, Assembly President

ATTEST:

  
Gaye J. Vaughan, Borough Clerk