

Introduced Drathman, Scalzi  
Date: 09/02/97  
Hearing: 10/14/97  
Action: Postponed until 12/2/97  
Postponed until  
12/16/97  
Final Action: Defeated  
Date: 12/16/97  
Vote: 0 Yes, 9 No

**KENAI PENINSULA BOROUGH  
ORDINANCE 97-66**

**AN ORDINANCE ESTABLISHING A ONE-TIME GRACE PERIOD TO  
FILE LATE SENIOR CITIZEN AND DISABLED VETERAN EXEMPTION  
APPLICATIONS FOR 1992 THROUGH 1996**

**WHEREAS,** KP.B 5.12.105 provides that the primary residence and permanent place of abode of senior citizens, disabled veterans and qualifying widows or widowers of such persons is exempt from taxation by the borough, provided each applicant must file an application for the exemption by January 15 of each assessment year for which the exemption is sought; and

**WHEREAS,** under KP.B 5.12.119 the Borough Mayor may extend this January 15 deadline to allow late exemption applications for the current assessment year, but may not accept exemption applications for previous years; and

**WHEREAS,** in Resolutions 94-93 and 97-41 the assembly granted the administration authority to accept and consider late-filed exemption applications of a disabled veteran and a senior citizen, and has since received requests from other residents to allow late exemption applications for prior years; and

**WHEREAS,** the Borough Assessor is presently working on methods to simplify the exemption application process and further improve publicity of the exemptions toward preventing future missed filings; and

**WHEREAS,** the assembly believes it is in the best interests of the borough and taxpayers to provide a single opportunity for senior citizens and disabled veterans to file late exemption applications for a limited number of prior years, after which time no more such late exemption applications may be accepted;

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

**SECTION 1.** That for 180 days from the effective date of this ordinance the assessor is hereby authorized to accept late-filed senior citizen and disabled veteran exemption

applications for the years 1992 through 1996 as timely filed, and consider such applications on the merits.

**SECTION 2.** Exemption applications for years prior to 1992 shall not be accepted.

**SECTION 3.** Following the expiration of this grace period, borough policy shall be that no senior citizen or disabled citizen exemption applications for years prior to the current tax year shall be considered.

**SECTION 4.** Notice of the grace period and policy established by this ordinance shall be mailed to all known senior citizen and veteran associations with offices in the borough, and published at least monthly in newspapers of general circulation in the borough throughout the 180-day grace period, and in such other manner as the administration deems appropriate to provide effective notice of this grace period.

**SECTION 5.** That this ordinance shall take effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \*, 1997.**

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Jack E. Brown, Assembly President

ATTEST:

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Linda S. Murphy, Borough Clerk