

Introduced by:	Mayor
Date:	01/21/03
Hearing:	02/18/03
Action:	Enacted
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2003-02**

**AN ORDINANCE AMENDING KPB 5.12.105(D) RELATING TO LIMITING THE
ACCEPTANCE OF LATE-FILED REAL PROPERTY EXEMPTION REQUESTS FOR
SENIOR CITIZENS, DISABLED VETERANS, AND SURVIVING SPOUSES THEREOF**

WHEREAS, HB 118 amended AS 29.45.030(f) to require that each municipality establish procedures and deadlines for filing applications for senior and disabled veteran property tax exemptions; and

WHEREAS, Ordinance 2002-03 removed the requirement in KPB 5.12.105 for annual filing for senior and disabled veteran exemptions; and

WHEREAS, the amendment of AS 29.45.030(f) permits a municipality for good cause shown to waive a claimant's failure to make a timely application for an exemption for any year; and

WHEREAS, a three-year limitation will limit the consumption of staff resources necessary to retrieve archival records to recreate and recalculate historic values and eligible exemptions to a reasonable period; and

WHEREAS, it is in the borough's best interest for administrative budgetary purposes and sound use of borough resources to limit the approval to three years; and

WHEREAS, the creation of a maximum period for which the failure to make a timely application may be waived will promote equality and fairness;

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

SECTION 1. KPB 5.12.105(D) is hereby amended as follows:

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 the tax year for which the exemption is sought. A qualified senior citizen or disabled veteran need not file such an application for successive tax years if there is no change in ownership, no change in permanent place of abode by the owner of record, or no change in status of disability if the owner is a disabled veteran. Exemption applications filed after January 15 of the tax year must be accompanied by a signed affidavit stating the reason for the late filing. If a qualified senior citizen or

disabled veteran files an untimely application, the assembly may, for good cause shown, waive the claimant's failure to make timely application and authorize the Assessor to accept the application as if timely filed. A late application must be filed not more than three years after the original deadline for filing the application. If a failure to timely file has been waived and the application for exemption is approved, the amount of tax that the claimant has already paid, if any, for the year the property would have been eligible for exemption shall be refunded to the claimant.

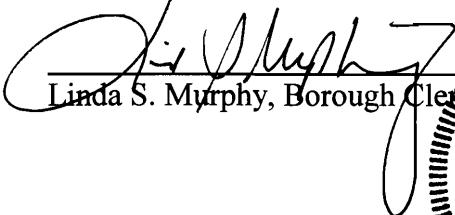
1. If property is occupied by a person other than the eligible applicant and his or her spouse and minor children, this exemption applies only to the portion of the property occupied by the eligible applicant and his or her spouse and minor children as a permanent place of abode.
2. It shall be the responsibility of every person who obtains an exemption under this section to notify the borough assessor of any change in ownership, residency, permanent place of abode or status of disability. A disabled veteran who has less than a permanent disability must submit an official disability percentage letter each year prior to January 15th showing a 50 percent or greater disability. Property owners shall notify the borough when the requirements for exemption are no longer met.
3. It shall be the responsibility of every person who obtains a property tax exemption under this chapter to notify the borough assessor of any change in ownership, property use, residency, permanent place of abode, status of disability, or other factor affecting qualification for the exemption. If the assessor determines that the property is not eligible for this exemption, all taxes, penalty, and interest due on the property for all tax years beginning with the year the property should have been subject to taxation shall be immediately due and owing.

SECTION 2. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 18TH DAY OF FEBRUARY, 2003.


Pete Sprague, Assembly President

ATTEST:


Linda S. Murphy, Borough Clerk

