

Introduced by:	Mayor
Date:	08/05/08
Action:	Introduced and Set for Public Hearing
Hearing:	09/02/08
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2008-23**

**AN ORDINANCE AMENDING PARAGRAPH 1 OF KPB 5.12.105(I), HARDSHIP
EXEMPTION, TO EXTEND THE APPLICATION DEADLINE FROM
BEFORE MAY 15 TO BEFORE JULY 1**

WHEREAS, Alaska Statute 29.45.030(e) authorizes the borough to provide for a hardship exemption from property taxes for senior citizens who meet criteria as set out in the Alaska Administrative Code; and

WHEREAS, prior to tax year 2008, this hardship exemption was not available for borough property taxes as senior citizens were completely exempted from paying borough property taxes for their qualifying property; and

WHEREAS, beginning in tax year 2008, pursuant to a proposition approved by the voters in October 2007, the senior citizen exemption from property taxes only applies to the first \$300,000 of assessed value of real property owned and occupied as the primary residence and permanent place of abode of the senior citizens; and

WHEREAS, state regulations provide that to qualify for a hardship exemption a person shall submit the state application from either before July 1 of the exemption year or before a date provided by ordinance; and

WHEREAS, the assembly set the deadline to file for a hardship application as before May 15; and

WHEREAS, to simplify this process and avoid confusion, it is appropriate to establish the same deadline as that set out in state regulations, which is July 1 of the exemption year; and

WHEREAS, as this is a new program, numerous senior citizens were not aware of the May 14 deadline and submitted their applications after that date; and

WHEREAS, making this ordinance effective retroactively to May 14 would allow persons who submitted their applications on or after May 15 but before July 1, 2008, to be considered for the hardship exemption;

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

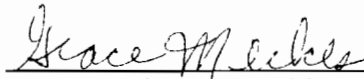
SECTION 1. That KPB 5.12.105(I)(1) is hereby amended as follows:

I. **Hardship Exemption.**

1. To qualify for a hardship exemption beyond the first \$300,000.00 of assessed value of real property under AS 29.45.030(e), the applicant must apply by completing State Form 21-400c and submitting the form, including necessary attachments, to the borough assessor before [MAY 15] July 1 of the exemption year.


SECTION 2. That this ordinance takes effect retroactively on May 14, 2008.

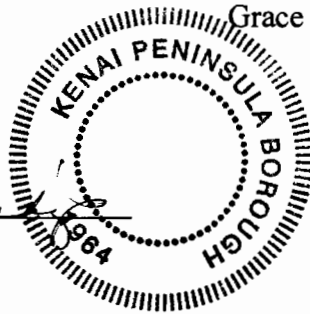
ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF SEPTEMBER, 2008.



Grace Merkes, Assembly President

ATTEST:


Johni Blankenship, Borough Clerk



Yes: Fischer, Gilman, Knopp, Long, Martin, Smith, Sprague, Superman, Merkes
No: None
Absent: None