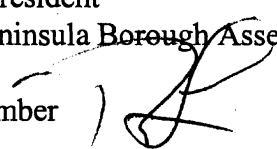


MEMORANDUM

TO: Milli Martin, Assembly President
Members of the Kenai Peninsula Borough Assembly

FROM: Ron Long, Assembly Member 

DATE: March 24, 2009

SUBJECT: Ordinance 2009-012, Establishing a Late-Filing Deadline of March 31 for Senior Citizen and Disabled Veteran Exemptions

While this ordinance is intended to establish a final deadline of March 31 for filing senior citizen or disabled veteran exemption applications, there may be occasional compelling circumstances that the assembly would find justify accepting an application filed after that date. Only ordinances may create exceptions to prior ordinances. As this provision is enacted by ordinance, a future ordinance would be required to enable persons in such exceptional cases to seek approval to file an application after March 31. The following amendment would help ensure that the public may be made aware of this option:

- Amend Section 1 by adding a new paragraph KPB 5.12.105 (E)(5) as follows:

5. If an otherwise qualified claimant is unable to comply with the March 31 deadline for filing an application, the assembly may, by ordinance, waive the claimant's failure to file the application by such date, and authorize the Assessor to accept the application as if timely filed. For purposes of this subsection, an inability to comply must be caused by a serious condition or extraordinary event beyond the taxpayer's control. This section does not create any private rights whatsoever, nor does it in any manner require the mayor or any assembly member to introduce or approve any such ordinance.

Agenda Item M.6.

Committee P+P

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