

Introduced by: Mayor
Date: 02/17/09
Hearing: 03/24/09
Action: Enacted as Amended
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2009-12**

**AN ORDINANCE AMENDING KPB 5.12.105 ESTABLISHING A LATE-FILING
DEADLINE OF MARCH 31 FOR THE SENIOR CITIZEN AND DISABLED VETERAN
EXEMPTIONS**

WHEREAS, under Alaska Statute 29.45.030(f), the governing body for good cause shown may waive a claimant's failure to make timely application; and

WHEREAS, KPB 5.12.105(E) sets the filing deadline on February 15 and allows for the assembly to approve accepting late applications filed by March 31 for good cause shown; and

WHEREAS, pursuant to KPB 5.12.105(E), an application filed after March 31 may only be accepted with assembly approval based on a determination that the applicant was "unable to comply with the March 31 deadline"; and

WHEREAS, an applicant is considered "unable to comply" with the March 31 deadline if the inability is based on a serious condition or event beyond the taxpayer's control, such as a serious medical condition or other serious condition or event that prevented the applicant from timely filing the application; and

WHEREAS, processing applications filed after March 31 requires significant staff time and associated expenses; and

WHEREAS, setting March 31 as the final deadline for filing late applications provides applicants with a reasonable additional time period after the February 15 deadline and would eliminate the additional costs associated with processing applications filed after March 31;

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

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

- E. 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 February 15 of the tax year for which the exemption is sought. A qualified senior citizen or surviving widow or widower, 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. Additionally, a qualified senior citizen or qualifying surviving widow or widower must meet the requirements for permanent fund eligibility as described above in KPB 5.12.105.B in order to continue to be qualified without filing an application for successive tax years. Exemption applications filed after February 15 of the tax year must be accompanied by a signed affidavit stating good cause for failure to comply with the February 15 filing deadline. [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 by March 31 of the year for which the exemption is sought [UNLESS THE APPLICANT IS UNABLE TO COMPLY WITH THIS REQUIREMENT AS DEFINED BELOW IN SUBPARAGRAPH E(4)]. [THE ASSEMBLY SHALL DETERMINE WHETHER THE APPLICANT WAS UNABLE TO COMPLY WITH THIS REQUIREMENT.] However, the application, whether timely filed or filed after a grant of extension of time to file, may be held open for consideration through the following three years if eligibility for the exemption is contingent upon a determination by another entity. 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.

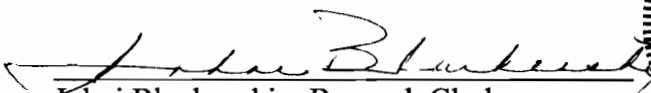
1. If property is occupied by a person other than the eligible applicant and his or her spouse and minor children, this exemption applies only to the portion of the property occupied by the eligible applicant and his or her spouse and minor children as a permanent place of abode.
2. It shall be the responsibility 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.


4. [INABILITY TO COMPLY. THE REQUEST FOR A FINDING OF INABILITY TO COMPLY MUST BE BASED UPON A SERIOUS CONDITION OR EVENT BEYOND THE TAXPAYER'S CONTROL THAT RESULTED IN THE INABILITY TO TIMELY FILE THE APPLICATION]. Good cause shown. Good cause for failure to file by February 15. [F]for purposes of this subsection, include but are not limited to extended travel out of state, medical conditions, health related conditions, family medical needs or emergencies, or other similar causes that reasonably prevented the applicant from timely filing. [A SERIOUS CONDITION OR EVENT MAY INCLUDE A SERIOUS MEDICAL CONDITION OR OTHER SIMILAR SERIOUS CONDITION OR EVENT THAT PREVENTED THE APPLICANT FROM TIMELY FILING THE APPLICATION.] Absent extraordinary circumstances, a mere failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail or a failure to timely provide a current address to the Department of Assessing will not be deemed good cause. [TO RESULT IN AN INABILITY TO COMPLY.]
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.


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

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 24TH DAY OF MARCH, 2009.

ATTEST:


 John Blankenship, Borough Clerk


 Milt Martin, Assembly President



Yes: Fischer, Knopp, Long, Pierce, Smalley, Smith, Sprague, Superman, Martin

No: None

Absent: None