

Introduced by: Mayor
Date: 2/20/96
Action: Adopted
Vote: Unanimous

**KENAI PENINSULA BOROUGH
RESOLUTION 96-016**

**A RESOLUTION CREATING A REGULATION DEFINING "SINGLE PARCEL" AS
IT IS USED IN KENAI PENINSULA BOROUGH SECTION 5.12.105 GOVERNING
ADMINISTRATION OF THE SENIOR CITIZEN/DISABLED VETERAN REAL
PROPERTY TAX EXEMPTION**

WHEREAS, KPB 5.12.105 was amended for the 1996 tax year in which the Senior Citizen and Disabled Veteran property tax exemption was limited to a single parcel; and

WHEREAS, over the years property which was initially a single parcel has been involuntarily subdivided resulting in multiple parcels and assigned distinct and individual assessor parcel numbers as stand alone real property parcels; and

WHEREAS, some of these involuntary subdivided parcels could be deemed taxable under the new provisions of KPB 5.12.105 as subsidiary parcels; and

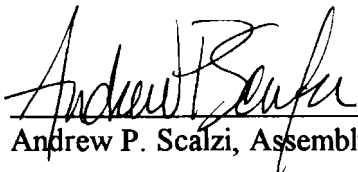
WHEREAS, it was not the intent of the Borough Assembly and Administration to cause taxability of these involuntarily subdivided parcels;

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

SECTION 1. That property which was originally conveyed to an applicant in a single document and subsequently having been split, severed, separated and/or subdivided at any time (past, present or future) by any action other than voluntarily by the owner, shall not be excluded from eligibility for the Senior Citizen and Disabled Veteran Property Tax Exemption, provided the condition for qualification is congruous with KPB 5.12.105.

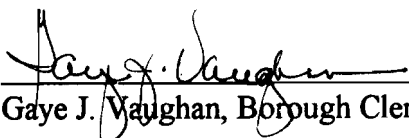
SECTION 2. That this resolution is retroactively effective to January 1, 1996.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 20th DAY OF FEBRUARY, 1996.



Andrew P. Scalzi, Assembly President

ATTEST:



Gaye J. Vaughan, Borough Clerk