

Introduced	Wiley
Date:	5/20/97
Action:	Adopted
Vote:	7 Yes, 2 No

**KENAI PENINSULA BOROUGH
RESOLUTION 97-041**

**A RESOLUTION GRANTING THE ASSESSOR AUTHORITY TO ACCEPT AND
CONSIDER LATE FILED APPLICATIONS OF PER OSMAR FOR THE SENIOR
CITIZEN REAL PROPERTY EXEMPTION AFFORDED BY KPB 5.12.105 FOR THE
YEARS 1986 THROUGH 1991**

WHEREAS, Per Osmar turned 65 years old on September 27, 1982 and therefore became qualified to apply for the senior citizen exemption from real property taxation for 1983 and all subsequent years; and

WHEREAS, Mr. Osmar did not know he was entitled to the senior citizen exemption until 1992 at which time he applied for and received the senior citizen exemption and has continued to receive it each year since that time; and

WHEREAS, Mr. Osmar has requested that he be granted a refund of the real property taxes he paid on his residence for the years 1986 through 1991 in the total approximate amount of \$ \$5,406.34.

WHEREAS, this retroactive exemption request cannot be granted by the Mayor because it exceeds the authority granted him by KPB 5.12.119 to accept late filed exemption applications; and

WHEREAS, in other cases, the senior citizen and disabled veteran exemptions have been granted retroactively by the Mayor and the Assembly; and


WHEREAS, under the specific facts of this case the Assembly believes Mr. Osmar is entitled to similar treatment;

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

SECTION 1. That the assessor is hereby authorized to accept Mr. Osmar's late filed senior citizen exemption applications for the years 1986 through 1991 as timely filed and consider such applications on the merits.

SECTION 2. That this resolution takes effect upon adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 20th DAY OF MAY, 1997.



Jack Brown, Assembly President

ATTEST:



Borough Clerk