

Introduced Scalzi
Date: August 5, 1997
Postponed to: September 2, 1997
Action: Adopted
Vote: Unanimous

**KENAI PENINSULA BOROUGH
RESOLUTION 97-056**

**A RESOLUTION GRANTING THE ASSESSOR AUTHORITY TO ACCEPT AND
CONSIDER LATE FILED APPLICATIONS OF DUANE BELNAP FOR THE SENIOR
CITIZEN REAL PROPERTY EXEMPTION AFFORDED BY KPB 5.12.105 FOR THE
YEARS 1986 THROUGH 1995**

WHEREAS, Duane Belnap has been a resident of the Kenai Peninsula Borough since 1947; and

WHEREAS, Mr. Belnap is 77 years of age and became eligible for the borough's senior citizen exemption from real property taxation in 1985; and

WHEREAS, Mr. Belnap was not aware of the senior citizen exemption program until tax year 1996 at which time he applied for and received the senior exemption; and

WHEREAS, Mr. Belnap has requested that he be granted a refund of the real property taxes he paid on his residence from the years 1986 through 1995; and

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. Belnap is entitled to similar treatment;

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

SECTION 1. That the Borough Assessor is hereby authorized to accept Mr. Duane Belnap's late filed senior citizen exemption applications for the years 1986 through 1995 as timely filed and consider such applications on the merits.

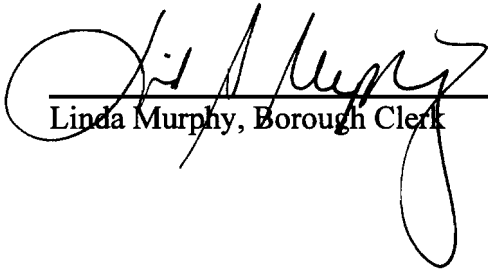
SECTION 2. That this resolution takes effect upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2nd DAY OF SEPTEMBER, 1997.



Jack Brown, Assembly President

ATTEST:



Linda Murphy, Borough Clerk

