

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

**KENAI PENINSULA BOROUGH
RESOLUTION 97-057**

**A RESOLUTION GRANTING THE ASSESSOR AUTHORITY TO ACCEPT AND
CONSIDER LATE FILED APPLICATIONS OF MAE MARIE BENSON FOR THE
SENIOR CITIZEN REAL PROPERTY EXEMPTION AFFORDED BY KPB 5.12.105
FOR THE YEAR 1996**

WHEREAS, Mae Marie Benson was born June 15, 1915, and has been eligible for the borough's senior citizen exemption from real property since turning 65 in 1980; and

WHEREAS, Ms. Benson's home was constructed for her and occupied by her in 1993; and

WHEREAS, according to Ms. Benson's tax preparer, Robert M. Thaggard, CPA, Ms. Benson is not fully cognizant of her financial matters and, therefore, failed to request an exemption from property tax on her residence for tax year 1996; and

WHEREAS, Mr. Thaggard has requested that Ms. Benson be granted a refund of the real property taxes she paid on her residence for the year 1996; 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 Ms. Benson 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 Ms. May Marie Benson's late filed senior citizen exemption application for the year 1996 as timely filed and consider such applications on the merits.

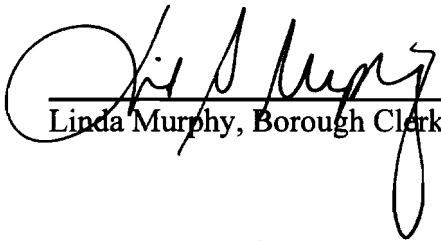
SECTION 2. That this resolution takes effect upon its adoption.

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



Jack Brown, Assembly President

ATTEST:



Linda Murphy, Borough Clerk

