

Introduced by: Smith, Mayor
Date: 10/11/11
Hearing: 12/06/11
Action: Enacted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2011-39**

**AN ORDINANCE REPEALING THE SUNSET PROVISION OF ORDINANCE
2006-21, WHICH SET REQUIREMENTS FOR REAL PROPERTY TAX
EXEMPTION ELIGIBILITY FOR SENIOR CITIZENS AND THEIR
SURVIVING SPOUSES IN KPB 5.12.105(B)**

WHEREAS, in Ordinance 2006-21 the assembly amended KPB 5.12.105 to enact eligibility requirements for real property tax exemptions for senior citizens and their surviving spouses based on eligibility for the Alaska permanent fund, and provided a sunset date of January 1, 2010; and

WHEREAS, since enactment of Ordinance 2006-21 the voters approved a \$300,000 cap on this exemption and the assembly has amended KPB 5.12.105 numerous times; and

WHEREAS, the sunset date provided in Ordinance 2006-21 has never been extended nor eliminated; and

WHEREAS, the requirements for eligibility for real property tax exemptions for senior citizens and spouses thereof based on eligibility for the Alaska permanent fund has enabled the assessing department to administer and verify eligibility for the exemption in a fair and reasonable manner consistent with state law;

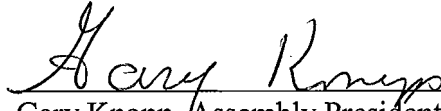
NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That the expiration date of January 1, 2010, in Ordinance 2006-21 is hereby repealed.

SECTION 2. That all actions taken pursuant to Ordinance 2006-21 and related later amendments to KPB Chapter 5.12 since January 2, 2010, are hereby ratified.

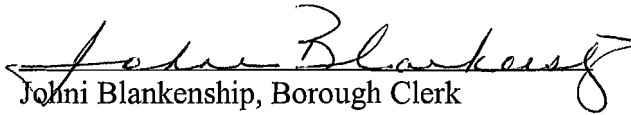
SECTION 3. That this ordinance takes effect retroactively on January 1, 2010.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF DECEMBER, 2011.

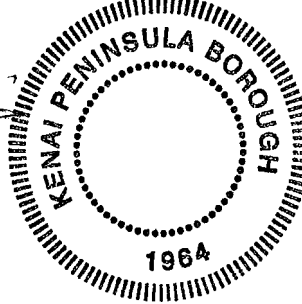


Gary Knopp, Assembly President

ATTEST:



Johni Blankenship, Borough Clerk



Yes: Haggerty, Johnson, McClure, Murphy, Pierce, Smalley, Smith, Tauriainen, Knopp
No: None
Absent: None