

Introduced by: Moock
Date: 3/03/92
Action: Adopted
Vote: Unanimous

**KENAI PENINSULA BOROUGH
RESOLUTION 92-30**

**A RESOLUTION URGING THE ALASKA LEGISLATURE TO FULLY FUND
THE REIMBURSEMENT TO MUNICIPALITIES FOR SENIOR CITIZENS,
DISABLED VETERANS' EXEMPTIONS AND AGRICULTURE DEFERMENT
AS MANDATED BY THE ALASKA STATUTES**

WHEREAS, Alaska Statutes mandate an exemption of the first \$150,000 of value of property owned by and used as a residence by a qualified senior citizen or disabled veteran and also mandates a partial deferment of assessment and taxation on certain agricultural properties; and

WHEREAS, the statutes providing for these exemptions also provide that the Legislature will appropriate funds and reimburse municipalities for all revenues lost due to the operation of these mandates; and

WHEREAS, the Legislature has appropriated amounts only sufficient to reimburse the municipalities for a small portion of the revenues lost to these mandatory exemptions and deferments; and

WHEREAS, the amount reimbursed in the past years was only 26 percent and has decreased substantially for the last five years; and

WHEREAS, failure to fully fund the reimbursement program creates the impacts on local government that this program was designed to prevent;

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

Section 1. That the Assembly urges the Alaska Legislature to appropriate sufficient funds to fully reimburse municipalities for the revenues lost to them by operation of the disabled veteran and senior citizen mandatory exemption provided in AS 29.45.030 and the agricultural exemption deferment mandated in AS 29.45.060.

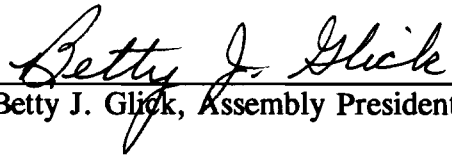
Section 2. That in the event the Legislature does not consider this program of sufficient importance to fully fund the reimbursement then the Legislature is urged to repeal the mandatory exemptions and deferment and replace them with a local government option as to whether these should be granted. This change would allow municipalities to determine the appropriate allocation of the tax burden at

the local level.

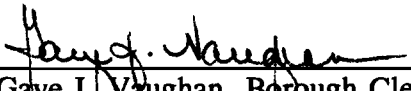
Section 3. That copies of this resolution shall be distributed to Senators Paul Fischer, Jay Kerttula and Curt Menard and Representatives Gene Kubina, Mike Navarre, Gail Phillips and Jim Zawacki.

Section 4. That this resolution shall take effect immediately upon its adoption.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS
3rd DAY OF MARCH, 1992.**


Betty J. Glick, Assembly President

ATTEST:


Gaye J. Vaughan, Borough Clerk