

Introduced by: Borough Manager thru the Mayor
Drafted by: Borough Assessor
Introduced on: 10/21/2021
Public Hearing Date: 11/04/2021
Adopted on: 11/04/2021

**KODIAK ISLAND BOROUGH
ORDINANCE NO. FY2022-06**

**AN ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH AMENDING
KODIAK ISLAND BOROUGH CODE TITLE 3 REVENUE AND FINANCE, CHAPTER 3.35
REAL PROPERTY TAX, SECTION 3.35.030 REAL AND PERSONAL PROPERTY EXEMPTED
FROM TAXATION**

WHEREAS, Kodiak Island Borough Code 3.35.030 provides Real and Personal Property Exempted from Taxation; and

WHEREAS, this ordinance would bring this section more in line with Alaska Statutes; and

WHEREAS, this ordinance will address the administrative review process as outlined in the State Assessor's audit. State of Alaska Superior Courts Decision; and

WHEREAS, the Assembly desires to clarify that senior and disabled veteran property tax exemption applications must be filed and reviewed by the assessor each year regardless of whether there has been a change in ownership, residency or status.

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH that:

Section 1: This ordinance is of a general and permanent nature and shall become a part of the Kodiak Island Borough Code of Ordinances.

Section 2: That section 3.35.030 (D) and (E) of the Kodiak Island Borough Code of Ordinances is amended to read as follows:

3.35.030 Real and personal property exempted from taxation.

D. In the event that a claimant fails to apply for a senior exemption as provided by AS 29.45.030(e) by January 15th of the assessment year for which the exemption is sought, the borough ~~assessor~~ assembly for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and if the assembly finds good cause for the failure to make a timely filing the borough assessor shall accept the application, as if timely filed, subject to the provisions contained in AS 29.45.030(e).

1. A waiver may only be granted for the year in which an application is filed. A delay in filing an application shall be presumed to lack good cause for the delay and may be denied

47 unless the assembly finds good cause for the delay as defined in subsection (D)(2)
48 of this section.

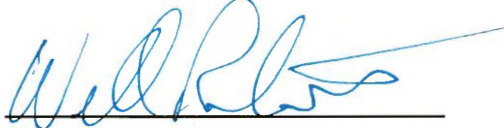
- 49
- 50 2. "Good cause" shall mean extraordinary circumstances beyond the control of the
51 applicant, including but not limited to a medical condition or disability, impaired mental
52 capacity, family emergency, death in the family, or similar serious condition or event that
53 substantially impaired the applicant's ability to file a timely application. "Good cause" shall
54 not mean late filing due to the applicant's inadvertence, oversight, or lack of knowledge
55 regarding the filing requirements or deadline, financial hardship, or failure to pick up or
56 read mail or to make arrangements for an appropriate and responsible person to pick up
57 or read mail.
- 58
- 59 E. Applications for Exemptions. The borough assessor shall grant or deny all applications for
60 exemptions, except for community purpose exemptions, which must be granted by the
61 borough assembly.
- 62
- 63 1. Strict Enforcement of Deadlines to File an Exemption Application and Annual Certification.
- 64
- 65 a. Properties qualifying for an exemption under this section must be owned and in use
66 on January 1st of the applicable tax year. There shall be no proration of taxes under
67 this section.
- 68
- 69 b. Written application for real property exemptions under this section, including any
70 required supporting documentation, must be received by the assessor no later than
71 January 15th of the tax year in which the exemption is requested.
- 72
- 73 c. Once an exemption based upon the use of the property has been approved, the
74 assessor will review the subject property's exempt status annually, and may require
75 the exempt party to provide annual certification that the exempt use of the property
76 remains consistent with the use described and approved in the original application.
77 Senior and disabled veteran exemptions must be reapplied for on or before January
78 15 and reviewed by the assessor annually.
- 79
- 80 d. Reapplication for the exemption shall be required upon any change in the ownership
81 or use of the property, and shall meet the deadlines prescribed under this chapter.
- 82
- 83 e. The deadline for filing an application for exemption, filing a reapplication if
84 necessary, requesting an administrative review from the assessor, and filing an
85 appeal to court shall be strictly enforced and shall not be waived except as provided
86 by subsection D of this section.
- 87
- 88 f. If the assessor determines that a property is not eligible for an exemption, all taxes,
89 penalty, and interest due for all tax years, beginning with the first year that the
90 property should have been subject to taxation, shall become due and owing.

g. No exemption shall be available under this section if, by the determination of the assessor, the subject property has been conveyed to the applicant for the primary purpose of obtaining the exemption.

Effective Date: This ordinance takes effect upon adoption.

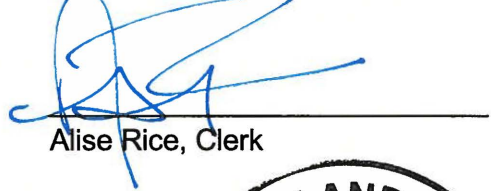
**ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH
THIS FOURTH DAY OF NOVEMBER 2021.**

KODIAK ISLAND BOROUGH



William Roberts, Mayor

ATTEST:



Alise Rice, Clerk

VOTES:

Ayes:

Notes:

