

Introduced by: Eicher  
Date: 01/20/26  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
RESOLUTION 2026-005**

**A RESOLUTION REQUESTING THE STATE LEGISLATURE PROVIDE MUNICIPALITIES AUTHORITY TO SET THE NOT TO EXCEED AMOUNT FOR THE VOLUNTEER FIREFIGHTER/EMS OPTIONAL REAL PROPERTY TAX EXEMPTION**

**WHEREAS**, Alaska Statutes (AS) 29.45.050(r) provides, "[a] municipality may by ordinance exempt from taxation an amount not to exceed \$10,000 of the assessed value of real property owned and occupied as a permanent place of abode by a resident who provides in the municipality volunteer (1) fire fighting services and is certified as a firefighter by the Department of Public Safety, or (2) emergency medical services or mobile intensive care paramedic services and is certified or licensed under AS 18.08.082. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted"; and

**WHEREAS**, volunteer firefighters and emergency medical services (EMS) providers are critical to enabling local fire and EMS crews to function at a high-level while reducing the tax burden on taxpayers; and

**WHEREAS**, the current maximum amount not to exceed \$10,000 of the assessed value of real property provide minimal incentive to serving as a volunteer firefighter or paramedic; and

**WHEREAS**, as an optional exemption, the State should defer to municipalities to determine the maximum exemption amount; and

**WHEREAS**, this resolution requests the State Legislature to allow municipalities to increase the optional volunteer firefighter/EMS at an amount deemed appropriate by the governing body;

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

**SECTION 1.** That the Assembly requests that the Alaska State Legislature review and amend AS 29.45.050(r) to provide that a municipality may by ordinance partially exempt from taxation, at a not to exceed amount set by the municipality, the assessed value of real property owned and occupied as a permanent place of abode by a resident who provides in the municipality volunteer (1) fire fighting services and is certified as a firefighter by the Department of Public Safety, or (2) emergency medical services

or mobile intensive care paramedic services and is certified or licensed under AS 18.08.082. The ordinance must provide that if two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

**SECTION 2.** That a copy of this resolution will be provided to the State Legislators representing Kenai Peninsula Borough constituents: State Senator Gary Stevens; State Senator Jesse Bjorkman; State Representative Louise Stutes; State Representative Bill Elam; State Representative Justin Ruffridge; and State Representative Sarah Vance.

**SECTION 3.** That this resolution takes effect immediately.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 20TH DAY OF JANUARY, 2026.**

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Ryan Tunseth, Assembly President

ATTEST:

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Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent: