Kenai Peninsula Borough

144 North Binkley Street Soldotna, AK 99669



Meeting Agenda

Tuesday, October 28, 2025 6:00 PM

Meeting ID: 835 6358 3837 Passcode: 606672

Betty J. Glick Assembly Chambers

Meeting ID: 835 6358 3837 Passcode: 606672

Assembly

Kelly Cooper, Vice President

Willy Dunne

Cindy Ecklund

Dale Eicher

Scott Griebel

Michael Hicks

Lenora Niesen

Sarge Truesdell

Ryan Tunseth

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

Any invocation that may be offered at the beginning of the assembly meeting shall be a chaplain from borough fire and emergency service areas. No member of the community is required to attend or participate in the invocation.

ROLL CALL

COMMITTEE REPORTS

APPROVAL OF AGENDA AND CONSENT AGENDA

(All items listed with an asterisk (*) are considered to be routine and non-controversial by the Assembly and will be approved by one motion. Public testimony will be taken. There will be no separate discussion of these items unless an Assembly Member so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.)

ACTION ITEMS CURRENTLY ON CONSENT AGENDA:

KPB-7264: October 14, 2025 Regular Assembly Meeting Minutes

Ordinance 2025-19-17: Appropriating Funds for the Central Peninsula Landfill Leachate Evaporator Project

Ordinance 2025-24: Amending KPB Chapter 10.04 Relating to Solid Waste Disposal and Amending KPB 1.24.090 Relating to the Minor Offense Penalty Schedule to Include Violations of KPB Chapter 10.04

KPB-7267: Petition to Vacate a 66' section line easement – 33' in T06S R14W SEC 12 and 33' in T06S R14W SEC 13, running east to west through Lot 2 of Arno Subdivision, Plat HM 2001-78, KPB File 2025-144V, Dimond Ridge Area

KPB-7268: Petition to Vacate Corona Ct & Hidden Valley Cir & associated utility easements per Stephen Subdivision, Plat KN 76-111, KPB File 2025-143V, Nikiski Area

KPB-7269: Confirming Appointments to the Service Area Boards

KPB-7270: Confirming Appointments to the Advisory Planning Commissions

ACTION ITEM ELIGIBLE TO BE ADDED TO THE CONSENT AGENDA:

Ordinance 2025-19-15: Appropriating Supplemental Funds form the General Fund for the Finance Budgeting Software Project

Ordinance 2025-19-16: Appropriating Funds for Ordinance 2025-16 Implementation Costs Including Mailers to Every Taxpayer to Reapply for the Residential Real Property Tax Exemption

ASSEMBLY REORGANIZATION

1. Election of President and Vice President

APPROVAL OF MINUTES

*1. KPB-7264 October 14, 2025 Regular Assembly Meeting Minutes

<u>Attachments:</u> October 14, 2025 Regular Assembly Meeting Minutes

COMMENDING RESOLUTIONS AND PROCLAMATIONS

PRESENTATIONS WITH PRIOR NOTICE

(20 minutes total)

1. KPB-7266 Central Peninsula General Hospital Quarterly Report, Shaun Keef,

Chief Executive Officer (10 Minutes)

Attachments: Quarterly Report

PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA

(3 minutes per speaker; 20 minutes aggregate)

MAYOR'S REPORT

KPB-7271 Mayor's Report Cover Memo

Attachments: Mayor's Report Cover Memo

- 1. Assembly Requests/Responses None
- 2. Agreements and Contracts

a.	KPB-7272	Fire	Station	Training	Room	AV	Systems	_	CES	Station	#1

Construction

Attachments: Fire Station Training Room AV System - CES Station #1 Construction-Key Cod

b. KPB-7273 ACS Fiber Build Agreement – Central Emergency Fire Station #1

Attachments: ACS CES1 Fiber Build

c. KPB-7274 Kenai Central High School Lockers, Co-op Purchase Authorization

<u>Attachments:</u> Kenai HS - KCDA Co-Op Locker

3. Other

a. <u>KPB-7275</u> Budget Revisions – September 2025

Attachments: Budget Revisions September 2025

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b. KPB-7276 Revenue-Expenditure Report – Septembe	er 2025
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Attachments: Revenue-Expenditure Report-September 2025

c. <u>KPB-7277</u> Investment Report – Quarter ended 09/30/25

Attachments: Investment Report Quarter Ending 9-30-25

ITEMS NOT COMPLETED FROM PRIOR AGENDA

PUBLIC HEARINGS ON ORDINANCES

(Testimony limited to 3 minutes per speaker)

Ordinances referred to Finance Committee

1. 2025-19-15 An Ordinance Appropriating Supplemental Funds from the General

Fund for the Finance Budgeting Software Project (Mayor)

Attachments: Ordinance 2025-19-15

<u>Memo</u>

2. 2025-19-16 An Ordinance Appropriating Funds for Ordinance 2025-16

Implementation Costs Including Mailers to Every Taxpayer to Reapply

for the Residential Real Property Tax Exemption (Mayor)

Attachments: Ordinance 2025-19-16

Memo

Fiscal Note 2025-16

Reference Copy O2025-16

UNFINISHED BUSINESS

1. Notice to Rescind

Unfinished Business referred to Policies and Procedures Committee

a. 2025-21 An Ordinance Repealing and Reenacting KPB Chapter 5.12, Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax Appeals (Mayor, Cox)

Attachments: Ordinance 2025-21

Notice to Rescind

Amendment Memo

Cooper/Mayor Amendment

Morton Amendment
Cox Amendment

Memo

Sectional Analysis

Sectional Analysis Revised

2025 Real Property Assessment Notice Values

Presentation Work Session 091625

NEW BUSINESS

1. Ordinances for Introduction

Ordinances for Introduction and referred to the Finance Committee

*a. 2025-19-17 An Ordinance Appropriating Funds for the Central Peninsula Landfill Leachate Evaporator Project (Mayor) (Hearing on 11/18/25)

Attachments: Ordinance 2025-19-17

<u>Memo</u>

*b. 2025-24 An Ordinance Amending KPB Chapter 10.04 Relating to Solid Waste

Disposal and Amending KPB 1.24.090 Relating to the Minor Offense Penalty Schedule to Include Violations of KPB Chapter 10.04 (Mayor)

(Hearing on 12/02/25)

Attachments: Ordinance 2025-24

Memo

2. Other

Other items referred to Lands Committee

*a. KPB-7267

Petition to Vacate a 66' section line easement – 33' in T06S R14W SEC 12 and 33' in T06S R14W SEC 13, running east to west through Lot 2 of Arno Subdivision, Plat HM 2001-78, KPB File 2025-144V, Dimond Ridge Area

[Clerk's Note: At its regular meeting of October 13, 2025, the Planning Commission unanimously approved the referenced petition to vacate.]

Attachments:

Petition to Vacate SLEV Arno Sub

Submittal Petition

***b.** KPB-7268

Petition to Vacate Corona Ct & Hidden Valley Cir & associated utility easements per Stephen Subdivision, Plat KN 76-111, KPB File 2025-143V, Nikiski Area

[Clerk's Note: At its regular meeting of October 13, 2025, the Planning Commission unanimously approved the referenced petition to vacate.]

Attachments:

Petition to Vacate ROWV Corona & Hidden Valley

Submittal Petition

Other items referred to Policies and Procedures Committee

*c. KPB-7269

Confirming Appointments to the Service Area Boards (Mayor)

Eastern Peninsula Highway Emergency Service Area Board Sean Carrington, Seat C, Expires 10/2028

Road Service Area Board

Paul Hartley, Seat At-Large #2, Expires 09/2028

South Kenai Peninsula Hospital Service Area Board

Storm Hansen, Seat A, Expires 10/2027

Western Emergency Service Area Board Dawson Slaughter, Seat B, Expires 10/2028 Katherine Covey, Seat D, Expires 10/2028

Attachments:

Confirming Appointments to Service Area Boards

*d. KPB-7270 Confirming Appointments to the Advisory Planning Commissions

(Mayor)

Nikiski

Jonathan L. Harman, Seat F, Expires 09/30/2028

Jason Ross, Seat G, Expires 09/30/2028

Attachments: Confirming Appointments to Advisory Planning Commission

PUBLIC COMMENTS AND PUBLIC PRESENTATIONS

ASSEMBLY COMMENTS

PENDING LEGISLATION

(This item lists legislation which will be addressed at a later date as noted.)

INFORMATIONAL MATERIALS AND REPORTS

ASSEMBLY MEETING AND HEARING ANNOUNCEMENTS

1. November 18, 2025 6:00 PM

Regular Assembly Meeting

Betty J. Glick Assembly Chambers

Borough Administration Building

Remote participation available through Zoom

Meeting ID: 835 6358 3837 Passcode: 606672

ADJOURNMENT

This meeting will be broadcast on KDLL-FM 91.9 (Central Peninsula), KBBI-AM 890 (South Peninsula), and KIBH FM 91.7 (East Peninsula).

The meeting will be held in the Betty J. Glick Assembly Chambers, Borough Administration Building, Soldotna, Alaska. The meeting will also be held via Zoom, or other audio or video conferencing means whenever technically feasible. To attend the Zoom meeting by telephone call toll free 1-888-788-0099 or 1-877-853-5247 and enter the Meeting ID: 835 6358 3837 Passcode: 606672. Detailed instructions will be posted on at the Kenai Peninsula Borough's main page at www.kpb.us

For further information, please call the Clerk's Office at 714-2160 or toll free within the Borough at 1-800-478-4441, Ext. 2160. Visit our website at https://kpb.legistar.com/Calendar.aspx for copies of the agenda, meeting minutes, ordinances and resolutions.



Kenai Peninsula Borough

144 North Binkley Street Soldotna, AK 99669

Meeting Minutes - Draft Assembly

Peter Ribbens, President
Kelly Cooper, Vice President
James Baisden
Tyson Cox
Willy Dunne
Cindy Ecklund
Brent Johnson
Leslie Morton
Ryan Tunseth

Tuesday, October 14, 2025

6:00 PM

Betty J. Glick Assembly Chambers Meeting ID: 835 6358 3837 Passcode: 606672 https://yourkpb.zoom.us/j/83563583837? pwd=eTO44Um9ao1JJGaVtBJG86PXlsuNvm.1

Meeting ID: 835 6358 3837 Passcode: 606672

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

The invocation was given by Tim Weekley, Chaplain for Central Emergency Services.

ROLL CALL

Present: 9 - Brent Johnson, Tyson Cox, Ryan Tunseth, Vice President Kelly Cooper, President Peter Ribbens, Cindy Ecklund, James Baisden, Willy Dunne, and Leslie Morton

Also present were:

Peter A. Micciche, Borough Mayor Brandi Harbaugh, Finance Director Sean Kelley, Borough Attorney Michele Turner, Borough Clerk Sue Ellen Essert, Deputy Borough Clerk

COMMITTEE REPORTS

Assembly Member Tunseth stated the Finance Committee met and discussed its agenda items.

[9 Present: Baisden, Cox, Cooper, Ecklund, Dunne, Johnson, Morton, Tunseth, Ribbens]

Assembly Member Ecklund stated the Lands Committee met and discussed its

agenda item.

[9 Present: Baisden, Cox, Cooper, Ecklund, Dunne, Johnson, Morton, Tunseth, Ribbens]

Assembly Member Cox stated the Policies and Procedures Committee met and discussed its agenda items.

[9 Present: Baisden, Cox, Cooper, Ecklund, Dunne, Johnson, Morton, Tunseth, Ribbens]

APPROVAL OF AGENDA AND CONSENT AGENDA

Cooper moved to approve the agenda and consent agenda.

Copies have been made available to the public, Borough Clerk Michele Turner noted by title only the resolutions, ordinances and other new business items that were on the consent agenda.

APPROVAL OF MINUTES

KPB-7207 September 16, 2025 Regular Assembly Meeting Minutes

The following public hearing items met the required conditions of KPB 22.40.110 and were added to the consent agenda:

2024-19-42 An Ordinance Deobligating Some or All In-Kind Services by the City of Seldovia and the City of Seward, and Appropriating Their Cash Contributions as Required Match Funds for the Safe Streets and Roads for All Grant Project (Mayor)

This Budget Ordinance was enacted.

2025-19-13 An Ordinance Accepting and Appropriating Remaining Unspent Federal Pass-Through Grant Funds from the State of Alaska for Woody Fuel Disposal and Authorizing the Mayor to Enter into a New Memorandum of Agreement (Mayor)

This Budget Ordinance was enacted.

2025-19-14 An Ordinance Appropriating U.S. Treasury Local Assistance and Tribal Consistency Funds to Support the Central Peninsula Landfill Infrastructure Capital Improvements (Mayor)

This Budget Ordinance was enacted.

NEW BUSINESS

2025-039 A Resolution Authorizing a Sole Source Award to SCS Engineers to

Assembly Meeting Minutes - Draft October 14, 2025

Provide a Phase 1 Evaluation for the Feasibility of a Class I Underground Injection Control Well at Central Peninsula Landfill (Mayor)

This Resolution was adopted.

2025-19-15 An Ordinance Appropriating Supplemental Funds from the General Fund for the Finance Budgeting Software Project (Mayor)

This Budget Ordinance was introduced and set for public hearing.

2025-19-16 An Ordinance Appropriating Funds for Ordinance 2025-16 Implementation Costs Including Mailers to Every Taxpayer to Reapply for the Residential Real Property Tax Exemption (Mayor)

This Budget Ordinance was introduced and set for public hearing.

Authorizing the Issuance of a Letter of Non-Objection to the Marijuana Control Board Regarding the New Limited Marijuana Cultivation Facility, Requested by Kasilof River Aero-Garden's LLC dba Kasilof River Aero-Garden's, License No. 40302, Subject to Standard Conditions, Kasilof

Approved

Authorizing the Issuance of a Letter of Non-Objection to the Alcohol Beverage Control Board Regarding the New Restaurant Endorsement as Requested by Sunrise Holdings, LLC dba Sunrise Inn, License No. 1096, Cooper Landing

Approved

Authorizing the Issuance of a Letter of Non-Objection to the Alcohol Beverage Control Board Regarding the New Restaurant Endorsement as Requested by Seward Eateries, LLC dba Los Cenotes Restaurant & Cantina, License No. 876, Near Mile Post 4 Seward Highway Outside Seward City Limits

Approved

KPB-7233 Authorizing the Issuance of a Letter of Non-Objection to the Alcohol Beverage Control Board Regarding the New Restaurant Endorsement as Requested by The Angry Salmon, LLC dba The Angry Salmon, License No. 1309, Anchor Point

Approved

KPB-7234 Petition to Vacate the entire 50-foot section line easement on the north

line of Government Lots 2 and 3 and the entire 50-foot section line easement on the west line of Government lots 3 and 4 in Section 27; and the entire west 50 feet and the entire south 50 feet of the S1/2 SW1/4 of Section 22 all being located in Township 3 North, Range 12 West, Kasilof Area

[Clerk's Note: At its regular meeting of September 22, 2025, the Planning Commission unanimously approved the referenced petition to vacate.]

Approved

<u>KPB-7236</u> Confirming Appointments to the Advisory Planning Commissions (Mayor)

Funny River Glenda Radvansky, Seat F, Term Expires 09/30/2028 Michael Masters, Seat G, Term Expires 09/30/2028

Moose Pass Jennifer Boyle, Seat F, Term Expires 09/30/2028 Jeff Hetrick, Seat G, Term Expires 09/30/2028 Approved

<u>KPB-7237</u> Confirming an Appointment to the Resilience and Security Advisory Commission (Mayor)

Brentwood Higman, Seat Southwest Borough, Term Expires 09/30/2028

Approved

Approval of the Agenda and Consent Agenda as Amended

President Ribbens called for public comment.

The following people addressed the Assembly regarding Ordinance 2025-19-14.

Ben Boettger, Soldotna **Brian Shackleton**, Soldotna

There being no one else to speak, the public comment period was closed.

The motion to approve the agenda and consent agenda as amended carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

COMMENDING RESOLUTIONS AND PROCLAMATIONS

<u>KPB-7238</u> Mayor's Proclamation Declaring October 2025 as "Domestic Violence Awareness Month"

[Clerk's Note: Mayor Micciche presented the Mayor's proclamation to Tawyna Barrickman, Leeshore Center Manager and Dana Cannava, Board Member.]

PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA

President Ribbens called for public comment.

Joan Corr, K-Beach, addressed the Assembly regarding the transmitting of election results.

Alyssa Murphy, Soldotna, addressed the Assembly regarding Ordinance 2025-19-14 and thanked the Resilience and Security Advisory Commission board for their work.

Mary Mae, Soldotna, addressed the Assembly regarding recycling and Ordinance 2025-19-14.

There being no one else to speak, the public comment period was closed.

MAYOR'S REPORT

KPB-7239 Mayor's Report Cover Memo

- 1. Assembly Requests/Responses None
- 2. Agreements and Contracts
- a. <u>KPB-7240</u> HDR Seepage Repair Sole Source Waiver
- **b.** <u>KPB-7241</u> Purchase of Dell Storage Arrays, Under the National Association of State Procurement Officials (NASPO) Contract
- 3. Other
- a. <u>KPB-7242</u> Budget Revisions August 2025
- **b.** KPB-7243 Litigation Status Report 3rd Quarter 2025
- **c.** <u>KPB-7244</u> Revenue-Expenditure Report August 2025

d. KPB-7246 Tax Adjustment Request Approval

ITEMS NOT COMPLETED FROM PRIOR AGENDA

PUBLIC HEARINGS ON ORDINANCES

An Ordinance Repealing and Reenacting KPB Chapter 5.12, Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax Appeals (Mayor, Cox)

Cox moved to enact Ordinance 2025-21.

President Ribbens called for public comment with none being offered.

Cox moved to amend Ordinance 2025-21 as follows:

Amend Section 2, at KPB 5.11.150(A), to read as follows:

"5.11.150. - Enforcement of Personal Property Tax Lien by Distraint and Sale.

(A) Distraint and Sale. The [LIEN OF] personal property tax[ES] <u>lien</u> may be enforced by distraint and sale of property. The procedure for distraint and sale of property shall be as follows:

..."

Amend Section 3, at KPB 5.12.020(A), to read as follows:

"5.12.020. Assessing standards

In accordance with AS 29.45.110, the assessor shall assess property at its full and true value as of January 1 of the assessment year. Assessment, establishment of the rate of levy, collection of taxes and foreclosure of tax liens shall be in accordance with Alaska Statutes governing municipal taxation, this chapter, and standards consistent with standards adopted by the International Association of Assessing Officers."

Amend Section 4, at KPB 5.13.050(B), to read as follows:

"5.13.050. Review and determination.

. . .

(B) For an economic development tax exemption, subject to the requirements of this chapter and KPB Chapter 5.12, the assembly will determine whether the applicant is eligible for a tax exemption. The assessor will provide the borough clerk a copy of the application and staff report containing the assessor's recommendation. The borough clerk will then schedule the matter for a public hearing before the assembly. [THE DECISION TO APPROVE OR DENY AN ECONOMIC DEVELOPMENT [OR

COMMUNITY PURPOSE PROPERTY TAX EXEMPTIONS IS A DISCRETIONARY LEGISLATIVE DECISION BY THE ASSEMBLY.]"

Amend Section 4, at KPB 5.13.080(E), to read as follows:

"5.13.080. Real property exemptions, tax credits, and deferrals.

Pursuant to AS 29.45, and subject to the application deadlines and procedures set forth below and in KPB chapter 5.13, the following real property is exempt from general taxation:

. . .

- (E) Optional Exemptions and tax credits adopted by the $[B]\underline{\mathbf{b}}$ or ough pursuant to AS 29.45 Individuals or Entities.
- (1) Harvesting insect infested timber resources. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.130.
- (2) Anadromous waters habitat protection area. Subject to the maximum [CREDIT] exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.140.
- (3) Disaster damages. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.150.

(4) Residential renewable energy systems. Subject to application procedure and criteria set forth in KPB 5.13.155.

(4)(5) Economic development property exemption. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.180.

(6) Fish habitat protection and restoration projects tax credit. Subject to the maximum credit amount, application procedure and criteria set forth in KPB 5.14.

..."

Amend Section 4, at KPB 5.13.140(A) and (B), to read as follows:

"5.13.140. Anadromous waters habitat protection areas <u>exemption[TAX CREDIT]</u>-Application requirements and criteria.

(A) *Exemption*. Pursuant to KPB 5.13.080(C), the increase in assessed value of improvements to real property located within 150 horizontal feet from the mean high tide line or ordinary high water line of the anadromous waters listed in KPB 21.18.025 is eligible for a general tax [CREDIT]exemption as set forth in KPB

Chapter 5.12 and this chapter.

 $(\mathbf{C})(\mathbf{B})$ Criteria. To qualify for this <u>exemption[TAX CREDIT]</u>, certain improvements to the real property are exempt if:

...."

Amend Section 4 to add a new section, KPB 5.13.155, to read as follows:

- "5.13.155. Residential renewable energy systems exemption-Application and requirements.
- (A) Residential renewable energy systems that are used to develop means of energy production using energy sources other than fossil or nuclear fuel, including, but not limited to windmills and water and solar energy devices located in the borough are exempt from taxation under this chapter.
- (B) No exemption under this section may be granted except upon written application on a form prescribed by the assessor. The owner must file the application no later than February 15 of the tax year for which the exemption is sought.
- (C) The assessor may require such information as is reasonably necessary to determine the type and/or nature of the renewable energy system, and the improvements or components that make up that system. The exemption in this section will not be approved unless the required information is provided to the assessor.

(D) Definitions.

- (1) For purposes of this section "renewable energy" means energy which comes from natural resources such as sunlight, wind, rain, tides, geothermal heat, or other natural movements and mechanisms of the environment, or other sources that are renewable and naturally replenished in a short amount of time. Renewable energy does not include energy derived from fossil fuels.
- (2) For purposes of this section "renewable energy system" means any residential real property improvement that produces renewable energy on site to provide all or a portion of the electricity, heating, cooling or other energy needs of the property.
- (3) For purposes of this section "fossil fuel" means a carbon or hydrocarbon source such as coal, petroleum, or natural gas, derived from living matter of a previous geologic time and used for fuel.
- (4) Notwithstanding any other provision of this section, "renewable energy" and "renewable energy systems" specifically do not include any heating or other energy producing system utilizing wood as a fuel source."

Amend Section 2, at KPB 5.13.180, as follows:

"5.13.180. - Economic development property tax exemption or tax deferral-Application requirements and criteria.

- (A) *Exemption, tax credit, or tax deferral*. Pursuant to KPB 5.13.080(D), property used exclusively for community purpose is eligible for a partial tax exemption, tax credit, or tax deferral as set forth in this section, KPB Chapter 5.12 and KPB Chapter 5.13.
- (D)(B) Criteria. To qualify for this exemption, on January 1 of the assessment year the property must be used for economic development purposes, provide an economic benefit to the borough, and:
- (1)A business applicant must have a current business license; and
- (2) The property owner is in compliance with all borough, city, and state tax obligations; and
- (3) The applicant must specify: (a) whether an exemption, tax credit, or tax deferral is requested; (b) the exemption, tax credit, or tax deferral amount and length of time being requested. The amount requested may be expressed as a percentage of the full taxable amount.
- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. The applicant must include a business plan and other documents requested by the assessor. If the assessor determines that the application is deemed complete and meets the subsection (B) criteria, the mayor will submit a resolution to the assembly for a determination under subsection (F).
- (E)(D) Assembly determination. The assembly may by resolution grant a tax exemption, tax credit, or tax deferral at an amount <u>up to fifty percent (50%) of the assessed value of the property</u> and for a length of time to be determined by the assembly. If approved under this section, a tax exemption may not exceed five years unless the assembly finds it is in the best interests of the borough to grant a longer exemption. A tax credit or tax deferral may not exceed seven years. The grant or denial of an application is a discretionary legislative act which shall not give rise to any claim against the borough or its agents. The assembly, in determining whether to grant an exemption, tax credit or tax deferral, and the amount granted, may consider various factors including, but not limited to, whether:
- (1) The proposal creates at least five full time new employment positions within the

borough;

- (2) The proposal generates sales outside of the borough of goods or services produced in the borough;
- (3) The proposal materially reduces the importation of goods or services from outside the municipality;
- (4) The proposal competes with a taxpaying trade or business already established in the borough;
- (5) The proposal will enable a significant capital investment in physical infrastructure that will generate property tax revenue after the exemption, tax credit, and/or deferral expires;
- (6) The location of the trade, industry, or business is compatible with land use and development plans of the borough;
- (7) The exemption, tax credit, and/or deferral is necessary to allow adequate time for improvements to be completed and revenue to be generated by the property; or
- (8) The exemption, tax credit, and/or deferral will provide measurable public benefits commensurate with the level of incentive granted.
- (E) Independent power producer exception. Notwithstanding the durational limits set forth in KPB 5.13.180(D) above, an independent power producer is eligible for an exemption for a designated period up to fifteen consecutive years if the requirements and criteria in KPB 5.12.180 are otherwise met and the assembly approves the exemption application. To qualify as an Independent Power Producer under this section, an entity must:
- (1) Own and operate a generation facility larger than two-megawatts;
- (2) Sell electricity to a public utility which is regulated by the Regulatory Commission of Alaska.
- (G)(F) Service area taxes excluded. This exemption will not apply to taxes levied for special services in a service area. An exemption for property used for economic development under this section may not be combined with or in addition to any other exemption required or allowed under law.
- (H) (G) Revocation. The applicant must annually certify that the factors establishing qualification for the tax relief under this section upon which approval was granted

remain in existence. If the applicant's proposal is not competed as stated in the application or if the applicant becomes delinquent in any tax obligation to the borough, the mayor will forward to the assembly a resolution revoking the tax relief granted under this section."

The motion to amend Ordinance 2025-21 carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

Cooper moved to amend Ordinance 2025-21 as follows.

Amend Section 2, at KPB 5.12.090(E), to read as follows:

"5.13.090. Senior Citizens and Disabled Veteran Tax Exemption-Application Requirements and Criteria

. . .

(E) One exemption per parcel. One senior or disabled veteran exemption per primary parcel. Only one senior or disabled veteran exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties must decide among themselves who is to receive the benefit of the exemption. [NOTWITHSTANDING THIS SUBSECTION, AN APPLICANT WHO IS ELIGIBLE FOR BOTH THIS EXEMPTION AND A RESIDENTIAL REAL PROPERTY TAX UNDER KPB 5.13.060 MAY BE GRANTED MULTIPLE EXEMPTIONS, UP TO A MAXIMUM OF \$350,000 FOR THE SENIOR CITIZEN EXEMPTION, FOR THE SAME PROPERTY.]"

Morton moved to amend the Cooper/Mayor amendment as follows.

Amend Section 2, at KPB 5.12.090(E), to read as follows:

"5.13.090. Senior Citizens and Disabled Veteran Tax Exemption-Application Requirements and Criteria

. . .

(E) One exemption per parcel. One senior or disabled veteran exemption per primary parcel. Only one senior or disabled veteran exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties must decide among themselves who is to receive the benefit of the exemption. Notwithstanding this subsection, an applicant who is eligible for both this exemption and a residential real property tax under KPB 5.13.060 may be granted [MULTIPLE]an exemption[S,] up to a maximum amount of \$3[50]00,000 for [THE SENIOR CITIZEN EXEMPTION, FOR] the same property."

Assembly Members Baisden and Johnson spoke in opposition to the amendment.

Morton withdrew her motion to amend the Cooper/Mayor amendment.

Cox moved to amend the Cooper/Mayor amendment as follows.

Amend Section 2, at KPB 5.12.090(E), to read as follows:

"5.13.090. Senior Citizens and Disabled Veteran Tax Exemption- Application Requirements

and Criteria

. . .

(E) One exemption per parcel. One senior or disabled veteran exemption per primary parcel. Only one senior or disabled veteran exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties must decide among themselves who is to receive the benefit of the exemption. Notwithstanding this subsection, an applicant who is eligible for both this exemption and a residential real property tax under KPB 5.13.060 may be granted multiple exemptions, up to a maximum of \$3[50]75,000 [FOR THE SENIOR CITIZEN EXEMPTION,] for the same property."

Assembly Member Johnson spoke in support of the Cox amendment.

Assembly Members Cooper and Tunseth spoke in opposition to the Cox amendment.

Cox's motion to amend the Cooper/Mayor amendment carried by the following vote:

Yes: 5 - Johnson, Cox, Ecklund, Baisden, and Morton

No: 4 - Tunseth, Cooper, Ribbens, and Dunne

Cox moved to call the question.

The motion to call the question carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

The Cooper/Mayor amendment as amended carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

The motion to enact Ordinance 2025-21 as amended carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

A brief at ease was taken to discuss the amendments to Ordinance 2025-21.

The Borough Attorney and Clerk offered explanation of the two amendments that took place. Due to the confusion, Borough Attorney Kelley recommended the assembly re-conduct the final vote.

Pursuant to *Mason's Manual of Legislative Procedure* (MMLP), Chapter 46 Section 527, the vote regarding Ordinance 2025-21 was questioned. The vote to enact Ordinance 2025-21 as amended was retaken.

Per MMLP Chapter 46, Section 527, the previous motion to enact Ordinance 2025-21 as amended was void and the vote was retaken:

The motion to enact Ordinance 2025-021 as amended carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

An Ordinance Amending Borough Code, KPB 22.30.110, Regarding Assembly Compensation to Take Effect in Fiscal Year 2027 (Ribbens)

Cox moved to enact Ordinance 2025-23.

President Ribbens called for public comment with none being offered.

Motion to enact Ordinance 2025-23 carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

UNFINISHED BUSINESS

1. Resolutions

2025-040 Certifying the Results of the October 7, 2025 Regular Election (Ribbens at the request of the Borough Clerk)

Cox moved to adopt Resolution 2025-040.

President Ribbens called for public comment with none being offered.

The Motion to adopt Resolution 2025-040, carried by the following vote:

Yes: 9 - Johnson, Cox, Tunseth, Cooper, Ribbens, Ecklund, Baisden, Dunne, and Morton

VACANCY, DESIGNATION OR SEATING MEMBERS

1. Swear-In Newly Elected Assembly Members

The borough clerk swore-in the newly elected assembly members:

Scott Griebel, District 1 - Kalifornsky Lenora (Len) Niesen, District 3 - Nikiski Sargeant Truesdell, District 4 - Soldotna Dale Eicher, District 5 - Sterling/Funny River

Michael W. Hicks, District 7 - Central

PUBLIC COMMENTS AND PUBLIC PRESENTATIONS

President Ribbens called for public comment with none being offered.

ASSEMBLY COMMENTS

Assembly Member Dunne thanked outgoing assembly members and welcomed the new members joining the assembly.

Assembly Member Tunseth expressed appreciation to the outgoing members, stating it was an honor and pleasure to work with them.

Assembly Member Baisden thanked everyone for their kind departing words and welcomed the incoming members.

Assembly Member Johnson thanked the Mayor's Office staff for their work on South Peninsula community meetings, recognized borough staff for their dedication, and expressed that it was an honor to serve.

Assembly Member Morton stated she had enjoyed her time on the assembly and praised the professionalism of borough employees.

Assembly Member Cox thanked everyone and stated he had enjoyed his time on the assembly.

Assembly Member Ecklund thanked the outgoing assembly members and wished them well. Ms. Ecklund announced that a Community Landslide Hazard Forum will be held in Homer on October 21, 2025 and then in Seward on October 23, 2025. Ms. Ecklund thanked the Clerk's Office for the hard work on the recent borough elections.

Assembly Member Cooper stated she was grateful for a great election and all the hard work. Ms. Cooper thanked the outgoing assembly members for their service. Ms. Cooper gave notice of reconsideration of Ordinance 2025-21.

Assembly Member Ribbens stated he appreciated working with all the assembly members and special thank yous to Vice President Cooper as well as Michele Turner, Borough Clerk.

PENDING LEGISLATION

INFORMATIONAL MATERIALS AND REPORTS

ASSEMBLY MEETING AND HEARING ANNOUNCEMENTS

1. October 28, 2025 6:00 PM

Regular Assembly Meeting

Betty J. Glick Assembly Chambers

Borough Administration Building

Remote participation available through Zoom

Meeting ID: 835 6358 3837 Passcode: 606672

ADJOURNMENT

With no further business to come before the assembly, President Ribbens adjourned the meeting at 09:16 p.m.

I certify the above represents accurate minutes of the Kenai Peninsula Borough Assembly meeting of October 14, 2025.

Michele Turner, CMC, Borough Clerk

Approved by the Assembly:



CPGH, Inc. Quarterly Report

Prepared for

The Kenai Peninsula Borough Assembly and Administration

October 28, 2025

Presentation Agenda

- Finance Report as of June 30, 2025 (Unaudited)
- Community Benefit Program and Bad Debt
 FY25
- PREF Update
- Statistical Review FY25
- CPGH, Inc. Board Updates
- CPH Updates



CPH Gross Patient Revenue – FY2025





CPH Net Patient Revenue – FY2025





Operating Income / (Loss) – FY2025



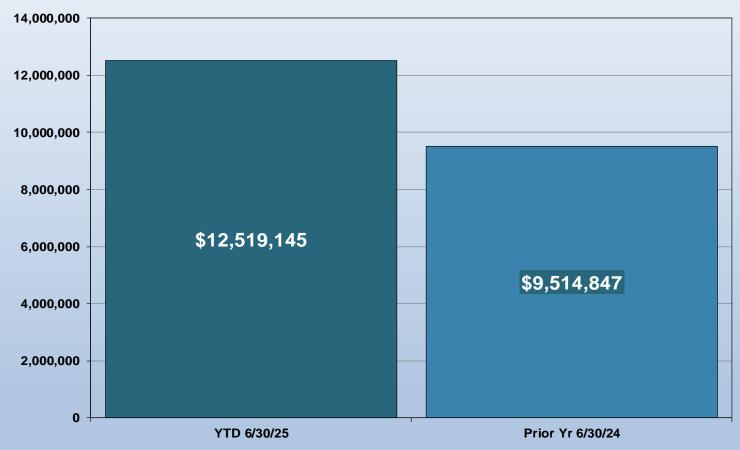


CPH Net Income / (Loss) – FY2025





Uncompensated Care – FY2025 Community Benefits Program



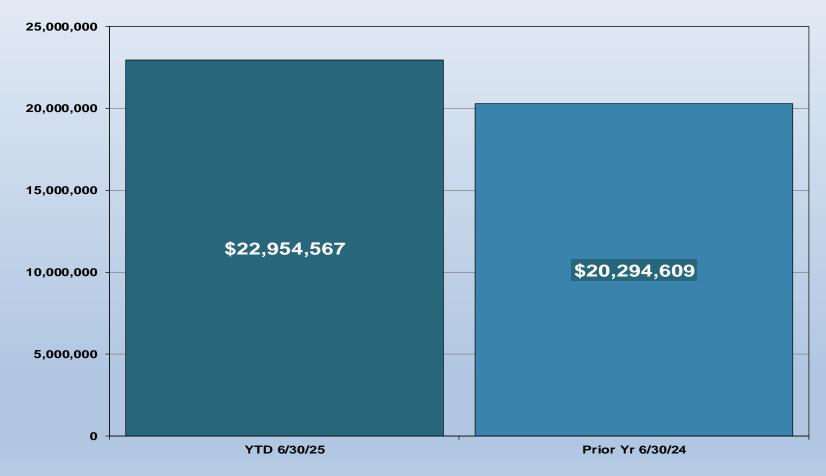


Uncompensated Care – FY2025 Bad Debt





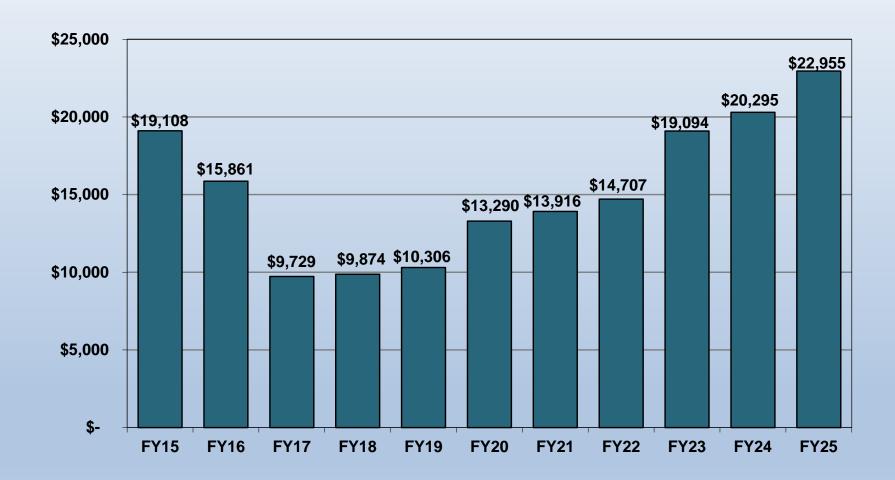
Uncompensated Care – FY2025 Community Benefits Program & Bad Debt Combined





Uncompensated Care Trend

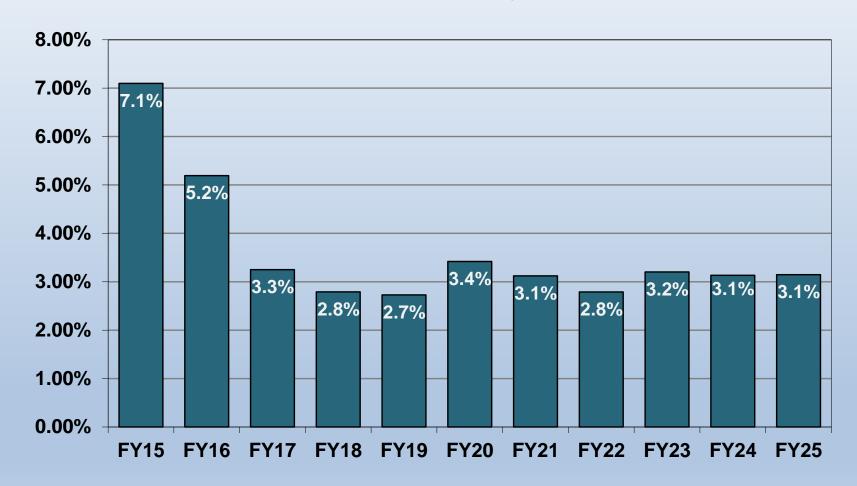
(Community Benefits Program & Bad Debt, in thousands of Dollars)





Uncompensated Care Trend

(Community Benefits Program & Bad Debt as Percentage of Gross Revenue)





Community Benefits Program & Bad Debt FY 2025

- \$23.0 Million in uncompensated care provided to community members YTD.
- Community Benefits Program Brochure and application available at the following website:
 - https://www.cpgh.org/financial
- Want to do a quick check to see if you qualify for a Community Benefit Discount?
 - https://www.cpgh.org/check



Cash & Cash Equivalents FY2025



• No Cash Transfers to Plant Replacement Fund thus far in FY25.



Transfers to Plant Replacement & Expansion Fund

- PREF account balance at 6/30/2025 = \$78,065,919
- CPH Days Operating Cash on Hand at 6/30/2025 = 80.97 days
- No transfers to PREF in FY25 as of 6/30/2025



Statistical Review FY24 vs. FY25

	FYTD25			
		Prior FYTD24	Difference	
Acute Care Patient Days	11,766	10,885	881	
Swing Bed Days	6,546	4,755	1,791	
Births	377	385	(8)	- CV
Serenity House Census Days	4,015	4,156	(141)	ENCY 4
Total Ambulatory Outpatient Visits	205,606	187,334	18,272	IICES
Surgery Cases	6,120	5,500	620	ICL
Oncology/Infusion Units	43,205	41,540	1,665	MAIN
Emergency Room Visits	18,788	17,574	1,214	VIALLA
Laboratory Total Billed Procedures	326,563	298,161	28,402	ANCE
Pathology Procedures	14,192	12,265	1,927	
Radiology Procedures	25,046	23,800	1,246	Inonina
CT Scans	13,762	12,785	977	l peninsu
MRI Procedures	5,730	4,927	803	Ital
Mammography/Bone Density Procedures	5,581	5,199	382	
Pharmacy Doses Dispensed	4,225,722	3,578,169	647,553	
Physical Therapy Units	61,209	59,943	1,266	
Occupational Therapy Units	19,170	14,600	4,570	
Speech Therapy Units	10,081	9,611	470	
Family Practice Clinic Visits	15,576	11,971	3,605	
Specialty Clinic Visits	46,307	39,259	7,048	
Specialty Clinic Surgical Cases	4,860	4,126	734	
Cath Lab Procedures	1,170	1,280	(110)	
Urgent Care Visits	8,395	8,087	308	



CPH Staff Member Additions



Angela Hinnegan
(Chief Financial Officer)



Sean Costello, MD (Psychiatrist)



Ian Burtenshaw, DPM (Surgical Podiatrist)



Gus Salazar, PhD (Psychologist)



CPH Updates and Events



In honor of Breast Cancer Awareness Month the CPH Imaging Department is making screening simple with two Public Walk-In Mammogram Days! **No appointment is necessary, just show up!**

Saturday, October 18th & Saturday, October 25th from 7:30 am to 7:00 pm in the Imaging Department at Central Peninsula Hospital.



CPH Updates and Events





Field House Access for Seniors





- Free access to the Elevated Walking Track Offering Seniors age 65 and over
- Monday Friday, 8am to Noon





QUESTIONS?



Kenai Peninsula Borough

Office of the Borough Mayor

MAYOR'S REPORT TO THE ASSEMBLY

TO: Peter Ribbens, Assembly President

Members, Kenai Peninsula Borough Assembly

FROM: Peter A. Micciche, Kenai Peninsula Borough Mayor

DATE: October 28, 2025

Assembly Request / Response

None

Agreements and Contracts

- a. Fire Station Training Room AV System CES Station #1 Construction
- b. ACS Fiber Build Agreement-Central Emergency Services Fire Station #1
- c. Kenai Central High School Lockers, Co-op Purchase Authorization

Other

- a. Budget Revisions September 2025
- b. Revenue-Expenditure Report September 2025
- c. Investment Report-quarter ended 9/30/25

Kenai Peninsula Borough

Purchasing and Contracting Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director \mathcal{B} t

THRU: Ben Hanson, IT Director 3H

THRU: Roy Browning, CES Fire Chief

FROM: John Hedges, Purchasing & Contracting Director MFJ

DATE: September 26, 2025

RE: Fire Station Training Room AV System – CES Station #1 Construction, Under the

Government General Services Administration (GSA) Contract - NPPGov Contract

#PS20350

The Kenai Peninsula Borough Purchasing and Contracting Department requests to contract the installation of an advanced Audio-Visual system for the Central Emergency Services (CES) Station #1 under GSA pricing, NPPGov – Contract #PS20350.

During the IT Department's engagement with Keycode Media overhauling the KPB Assembly Chambers and NPRSA Conference Space in 2021, they were highly effective designing AV systems that allowed professional production quality with no additional ongoing staff or labor cost. Additionally, they have an understanding of production broadcast technology which has helped KPB implement robust, maintainable systems that are forward leaning, rather than instantly obsolete.

The hardware and technology included in this design will improve CES capacity as a training hub for Fire and EMS on the peninsula. The system will support CES the service area board meetings and also offer the space for general KPB or even community conference room uses when available.

Key Code Media Inc. will provide the design, install and commissioning of the system once awarded. Your approval is requested to allow award of this contract for the not to exceed amount of \$235,143.37. Funding for this project is in account number 443-51610-23CES-43011.

Alyims	10/10/2025	
Peter A. Micciche, Mayor	Date	

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct: 443-51610-23CES-48811XX 48511

Amount: \$235,143.37

By: Date: 10/7/2025

NOTES:NA

Docusign Envelope ID: FFE8033D-40BB-4692-9CA2-3130447FC651

Key Code Media, Inc. - Washington

6632 S 191st Pl. Suite E102 Kent, WA 98032 206-870-0244 www.keycodemedia.com



Central Emergency Services - Fire Station # 1- Relocation Project AV

Quote # 234887 Version 10

Prepared for:

Kenai Peninsula Borough

Prepared by:

Tom Arenz





Quote #234887 v 10

Oct 1, 2025

Client Objectives

Executive Summary

Key Code Media, Inc. (KCM) is pleased to present this proposal for the design, installation, and commissioning of an advanced Audio-Visual (AV) system for the Kenai Peninsula Borough's Central Emergency Services Fire Station #1. This system is designed to enhance training, hybrid meetings, and emergency response operations with cutting-edge AV technology. The project includes a flexible training room that can be divided into two separate areas, providing seamless presentation and communication capabilities.

KCM will deliver a comprehensive AV solution, including Extron control systems, Panasonic PTZ cameras, Shure microphones, and LG UHD displays. Our scope of work encompasses system design, equipment procurement, professional installation, programming, testing, and post-installation support. The total project cost is estimated at \$229,280.38, covering both equipment and professional services.

This document outlines the full Statement of Services and Scope of Work, detailing the technical approach, project timeline, and support services. Our team is committed to delivering a high-quality AV solution that meets the operational needs of the fire station.

Statement of Services

Key Code Media, Inc. (KCM) will provide, install, and commission an Audio-Visual (AV) system for the Kenai Peninsula Borough's Central Emergency Services Fire Station #1. This AV system will support training, hybrid meetings, and emergency operations with state-of-the-art audio and video technology. The system will be integrated into a new training room that can be divided into two separate areas (A+B) using an operable partition. The AV solution will allow seamless control, presentation, and communication, whether the room is used as a single space or divided into two separate areas.

Analysis of Key Product Selections and Their Advantages

1. Extron AV System Control and Infrastructure

Advantages: Provides a centralized control solution with seamless integration of AV components. The Extron
TLP Pro touch panel enables intuitive control, while the DTP CrossPoint switcher ensures efficient signal
distribution.

2. Panasonic PTZ Cameras

 Advantages: The AW-UE80 4K network cameras deliver high-resolution video with remote pan-tilt-zoom functionality, ideal for training and hybrid meetings. They offer excellent low-light performance and support for H.264/H.265 streaming, ensuring superior video quality.

3. Shure Ceiling Microphones and Wireless Audio Components

 Advantages: The Shure MXA920 ceiling array microphones provide advanced beamforming technology, capturing clear audio across the room. The wireless handheld and bodypack transmitters enhance mobility and flexibility in training sessions.

4. LG UHD Commercial Displays



Quote #234887 v 10

Oct 1, 2025

 Advantages: The 86-inch LG UHD displays offer crisp, high-resolution visuals, essential for detailed presentations and training material display. These displays have a robust commercial-grade build and support extended operation hours.

5. Extron Sound Field Ceiling Speakers

o **Advantages:** Provide high-quality, evenly distributed audio throughout the training room. The speakers ensure clear sound reproduction, making them ideal for presentations and remote conferencing.

By incorporating these high-performance AV components, Key Code Media ensures an advanced, reliable, and user-friendly solution tailored to the needs of the Kenai Peninsula Borough's Central Emergency Services Fire Station #1.

Comment: To keep installation costs to a minimum, we are asking for assistance from the GC when our team installs the 6 85" displays. We will need a person or two to help lift them onto the wall mounts.

AV System for Fire Station # 1

Mfr. Name	Mfr. Part #	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contract Pricing
		AV System Control and Infrastructure							
Extron	60-1566-13	Extron TLP Pro 1025M 10" Wall Mount TouchLink Pro Touchpanel White - Wall Mount	2	42.00%	\$3,400.00	\$1,972.00	\$3,944.00	\$1,972.00	Y
replaces the	e phased out 60-	-1566-03 (no operational o	r phys	ical differe	ence)				
Extron	60-1331-12	Extron DTP HDMI 4K 330 Tx Long Distance HDMI Twisted Pair Transmitter - 330 feet (100 m)	10	42.00%	\$690.00	\$400.20	\$4,002.00	\$400.20	Y
Extron	60-1331-13	Extron Long Distance HDMI Twisted Pair Receiver - 330 feet (100 m)	10	42.00%	\$690.00	\$400.20	\$4,002.00	\$400.20	Y
Extron	60-1873-01	Extron MediaPort 3004K HDMI and Audio to USB Scaling Bridge	2	42.00%	\$4,610.00	\$2,673.80	\$5,347.60	\$2,673.80	Y
Extron	60-1381-93	Extron DTP CrossPoint 108 4K IPCP MA 70 Scaling Presentation Switcher with 70V Mono Audio Amp and A/V LAN, Includes Rack Ears	1	42.00%	\$21,140.00	\$12,261.20	\$12,261.20	\$12,261.20	Y
Extron	60-1836-01	Extron XMP 240 Dante Expansion DSP Matrix Processor	1	42.00%	\$3,640.00	\$2,111.20	\$2,111.20	\$2,111.20	Y
									277



Quote #234887 v 10

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AV System for Fire Station # 1

Mfr. Name	Mfr. Part#	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contrac Pricing
Extron	42-351-01	Extron ShareLink Pro 2500 Miracast Kit US, replaces retired Sharelink 1100	2	42.00%	\$3,280.00	\$1,902.40	\$3,804.80	\$1,902.40	
Cisco Systems, Inc	C9200L-24P-4G-E	CATALYST 9200L 24-PORT POE+, 4 X 1G Catalyst 9200L 24-port PoE+, 4 x 1G, Network Essentials, support RIPv1, RIPv2, RIPng,OSPF, IEEE 802.1s, IEEE 802.1v,IEEE 802.1x,IEEE 802.3ad,IEEE 802.3ad,IEEE 802.3af,IEEE 802.3af, 9198 bytes Jumbo Frame, 16000 MAC Address Table Size, Enhanced Limited Lifetime Warranty	1	58.57%	\$3,113.49	\$1,289.95	\$1,289.95	\$0.00	N
Extron	22-235-03	Extron XTP DTP 24P/1000 Plenum 1000' (305 m) spool	2	42.00%	\$4,120.00	\$2,389.60	\$4,779.20	\$2,389.60	Y
		Section Subtotal					\$41,541.95		
		PTZ Cameras							
Panasonic	AW-UE50WPJ	Panasonic Video Conferencing Camera - 3840 x 2160 Video - 74° Angle	4	10.00%	\$5,401.26	\$4,861.13	\$19,444.52	\$4,861.13	Y
Panasonic	AV- SVCEXTWAR5Y B	Panasonic Pro AV Premium Support - Extended Warranty - 5 Year - Warranty - Technical	4	15.00%	\$694.74	\$590.53	\$2,362.12	\$590.53	Y
PANASONIC	AW-RP150GJ5	Advanced Joystick PTZ Camera Controller PTZ Camera Controller	1	5.00%	\$6,133.62	\$5,826.94	\$5,826.94	\$5,826.94	Y
Panasonic	AV- SVCEXTWAR5Y B	Panasonic Pro AV Premium Support - Extended Warranty - 5 Year - Warranty - Technical	1	15.00%	\$694.74	\$590.53	\$590.53	\$590.53	Y
Panasonic	FEC-40WMW	FEC Panasonic Camera Mount for Network Camera, PTZ Camera - White - Rugged	4	0.00%	\$180.00	\$180.00	\$720.00	\$180.00	N



Quote #234887 v 10

Oct 1, 2025

AV System for Fire Station # 1

Mfr. Name	Mfr. Part #	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contract Pricing
		Section Subtotal					\$28,944.11		
		Audio							
Extron	60-1766-02	Extron NetPA U 1004-70V Four Channel Dante Amp, 100 watts at 70 volts	1	42.00%	\$3,140.00	\$1,821.20	\$1,821.20	\$1,821.20	Υ
Extron	60-1767-02	Extron NetPA U 1002-70V 2 Channel Dante Amp, 100 watts at 70 volts	1	42.00%	\$2,720.00	\$1,577.60	\$1,577.60	\$1,577.60	Υ
Shure	MXA920W-S	Shure MXA920W-S 24 inch Ceiling Array Microphone, Square, White Shure MXA920W-S 24 inch Ceiling Array Microphone, Square, White	4	36.00%	\$4,732.00	\$3,028.48	\$12,113.92	\$3,028.48	Y
Shure	MXW1/O=-Z10	Shure Bodypack Transmitter with Integrated Omnidirectional Microphone and 4-Pin Mini Connector (TA4M) (Includes one SB901 Battery)	2	36.00%	\$961.00	\$615.04	\$1,230.08	\$615.04	Υ
Shure	MXW2X/SM86=- Z10	Shure MXW2X/SM86 Handheld Transmitter with SM86 Capsule - 1.90 GHz Operating Frequency - 160 ft Operating Range	2	36.00%	\$942.00	\$602.88	\$1,205.76	\$602.88	Y
Shure	MXWAPT8=-Z10	Shure Access Point Transceiver	2	36.00%	\$5,867.00	\$3,754.88	\$7,509.76	\$3,754.88	Υ
Shure	MXWNCS4	Shure Networked Charging Station - Transmitter/Receiver, Microphone - Charging Capability - Synchronizing Capability	2	36.00%	\$2,374.00	\$1,519.36	\$3,038.72	\$1,519.36	Y
Extron	60-1310-03	Extron SoundField XD 6.5" Two-Way Ceiling Speaker with 8" Composite Back Can and 70/100 V Transformer. Ship as pairs of speakers	10	42.00%	\$670.00	\$388.60	\$3,886.00	\$388.60	Y
		Section Subtotal					\$32,383.04		
									279



Quote #234887 v 10

Oct 1, 2025

AV System for Fire Station # 1

Mfr. Name	Mfr. Part#	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contract Pricing
		Display							
LG Electronics	86UL3J-B	LG Commercial Display86 UHD, 330 nit, HDMI(3), RS232C IN/OUT, RJ45 (LAN), USB2.0 (2), Audio Out,Wi-Fi, WebOS 6.0 IPS, 16:9, Direct LED, 60Hz Refresh Rate, 1,200:1 Contrast Ratio, 178 x 178 Viewing Angle, 5ms (G to G), 30,000 Hrs Life Time, 16/7 Operation Hours, 8GB Internal Memory, Wi-Fi Built-In, Temperature Sensor, Auto Brightness Sensor,	6	25.00%	\$3,500.00	\$2,625.00	\$15,750.00	\$2,625.00	Y
Legrand Group	LTM1U-G	Chief Fusion Large Micro- Adjustable Tilt TV Wall Mount - For Displays 42-86" - TAA Compliant - Black - 1 Display (s) Supported - 42" to 86" Screen Support - 200 lb Load Capacity	6	33.00%	\$575.00	\$385.25	\$2,311.50	\$385.25	Y
		Section Subtotal					\$18,061.50		
	Comment	Omnia/University of California Purchasing Agreement # 2019.001407. Ground freight is included. Air freight and/or shipment via barge will be pre-paid and added to invoice	1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	
	Comment	Estimated shipping via 2nd day air and/or barge. Actual shipping will be prepaid and added to invoice.	1	0.00%	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	N

Subtotal: \$124,930.60

Professional Services

Mfr. Name	Mfr. Part#	Product Details	Qty.	Discount	MSRP	KCM Unit Price		
		Key Code Media Professional Services						



Quote #234887 v 10

Oct 1, 2025

Professional Services

Mfr. Name	Mfr. Part #	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contract Pricing
Key Code Media Professional Services	Installer 1	Installer 1 - Install/terminate low voltage, network cabling and hardware to industry standards.	120	0.00%	\$105.00	\$105.00	\$12,600.00	\$105.00	Υ
Key Code Media Professional Services	Installer 2	Advanced Installer and Crew Lead. Oversees Installation/termination of low voltage, network cabling and hardware to industry standards.	80	0.00%	\$120.00	\$120.00	\$9,600.00	\$120.00	Y
Key Code Media Professional Services	Engineer 2 (Commissioning)	Engineer with advanced system knowledge. Responsible for setting up, configuring, and maintaining systems for Post, Broadcast and AV Communications.	56	0.00%	\$146.00	\$146.00	\$8,176.00	\$146.00	Y
Key Code Media Professional Services	Programmer 3	Senior AV Systems Programmer with advanced System Programming, Commissioning and Configuration experience.	40	0.00%	\$200.00	\$200.00	\$8,000.00	\$200.00	Υ
Key Code Media Professional Services	Project Manager 2	Manages projects to ensure the proposed plan adheres to the timeline, budget and scope. Their duties include planning projects in detail, setting schedules for all stakeholders and executing each step of the project.	32	0.00%	\$166.00	\$166.00	\$5,312.00	\$166.00	Y
Key Code Media Professional Services	Engineer 2 (Design Drawings)	Responsible for the creation of technical and detailed design drawings. Produce designs that meet client requirements and targets. Provide detailed design plans for architects and engineers from other disciplines to follow. Oversees assistant drafters	16	0.00%	\$146.00	\$146.00	\$2,336.00	\$146.00	Y
Key Code Media Professional Services	KCM-INT-MAT	Materials budget, detailed list to be submitted to purchasing upon closing	1	0.00%	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	Υ
Key Code Media Professional Services	KCM-INT-MAT	Local rental of ladders and other equipment for the installation	1	0.00%	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	Y





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Oct 1, 2025

Professional Services

Mfr. Name	Mfr. Part #	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contract Pricing
	TRAVEL	Travel costs (as billed) for air fare, hotel, per diem, car rental.	1	0.00%	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	
		Section Subtotal					\$68,024.00		
	Comment	Omnia/University of California Purchasing Agreement # 2019.001407. Ground freight is included. Air freight and/or shipment via barge will be pre-paid and added to invoice	1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	

Subtotal: \$68,024.00

Scope of Work

Scope of Work

1.1 System Design and Equipment Procurement

- Supply and deliver all necessary AV equipment as specified in Quote #234887 v3, including displays, cameras, microphones, speakers, switching systems, and controllers.
- Verify compatibility and system architecture with the Kenai Peninsula Borough and K+A Design Studios.

1.2 Installation Services

- Install and configure the AV system infrastructure, including:
 - Extron AV system control and infrastructure components
 - Panasonic PTZ cameras and control system
 - o Shure ceiling microphones and wireless audio components
 - LG UHD commercial displays with wall mounting solutions
- Ensure proper cabling and connectivity between all AV system components.
- Conduct signal flow tests and network configuration for optimal AV performance.

1.3 Programming & Commissioning

- Program Extron control systems for seamless operation.
- Configure AV system presets for single-room and divided-room configurations.
- Optimize microphone and speaker placements for maximum clarity and minimal audio feedback.





Quote #234887 v 10

Oct 1, 2025

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Integrate Microsoft Teams and Zoom conferencing capabilities using OFE laptops or desktop computers.

1.4 Testing & Quality Assurance

- Perform full system testing and calibration.
- Conduct user acceptance testing with designated personnel.
- Troubleshoot and resolve any system issues prior to final handoff.

1.5 Training & Documentation

- Provide on-site training sessions for designated users on system operation and troubleshooting.
- Deliver system documentation, including user manuals, schematics, and maintenance guides.

1.6 Post-Installation Support

- Provide a 30-day remote support period as part of the Key Code Total Care Bronze package.
- Offer additional service agreements and extended warranty options upon request.

2. Project Timeline

Task	Duration
Equipment Procurement	4-6 Weeks
System Installation	2-3 Weeks
Programming & Testing	1-2 Weeks
Training & Handover	1 Week

3. Pricing Summary

• Total Equipment Cost: \$124,930.60

• Professional Services Cost: \$68,024.00

• Total Project Cost: \$192,954.60

4. Assumptions

- Power outlets will be supplied and installed by the client or others.
- The project will take place in rooms featuring T-Bar ceilings with a maximum height of 14 feet above the finished floor.
- Conduits will not be installed according to the key code; only J-Hooks will be installed as required in the pathway
- Structural backing for TV mounts and its integrity will be the responsibility of the General Contractor or the client.
- Customer or their contractor will run and install all Cat6E AV cable to locations designated on the final drawing set
- The AV rack will be provided by the owner.
- · Laptops or desktops not included



1- Relocation Project AV Prepared for: Kenai Peninsula Borough

Quote #234887 v 10

Oct 1, 2025

Key Code Total Care

30 Day Key Code Total Care Bronze

Thank you for choosing Key Code Media, this quote is covered under a 30-day remote support plan. The equipment is covered under manufacturing warranty and the labor is covered by Key Code Support.

Key Code support hosts its own secure remote access support system. This system is much like a TeamViewer remote access, with the exception that it's hosted by Key Code Media and sits behind our firewall. As part of Change Me and Key Code Media support agreement, we can install this lightweight utility on all purchased computers at the discretion of facility staff. This will allow a support engineer to log in and see what the operator is seeing in real time.

Service Expectations

This support proposal includes the following Service Level agreements:

- 1. Provide normal business hours support
 - a. Access to M-F 9am EST 6pm PST support line
 - b. Includes emergency and non-emergency call for:
 - i. Software Issues and Version Upgrades
 - ii. Hardware support for purchased equipment
 - iii. Remote support
 - c. Major Holidays are not included in coverage
 - i. Christmas Day
 - ii. Julv 4th
 - iii. Thanksgiving +1
 - iv. New Year's Day
 - v. Memorial Day
 - vi. Labor Day
- 2. Contract Includes Costs for Mileage Associated with support visits
 - a. Does not include for Airfare, Hotel, Rental Car, or Per-Diem
 - b. Does not include Travel Costs associated with other quotes
 - c. All Non-Covered T&E will be invoiced at actual cost

Warranty Terms

The warranty begins upon completion of install and lasts for 30 days.

Support Contract Information

Service Hotline: 818-303-3980

Email Support: Support@keycodemedia.com (Email is monitored from 9a - 6p)

Call Back Response Time

9am – 6pm response time 5 – 30 minutes

Central Emergency Service

Sales Quotation

Quote #234887 v 10

Oct 1, 2025

Central Emergency Services - Fire Station # 1- Relocation Project AV Prepared for: Kenai Peninsula Borough

Central Emergency Services - Fire Station # 1- Relocation Project AV



Prepared by:

Key Code Media, Inc. Washington

Tom Arenz
206-249-4061
tarenz@keycodemedia.com

Kenai Peninsula Borough

47140 East Poppy Lane Soldotna, AK 99669 Chris Parker 907.260.4440 cparker@ka-designstudios.com Ship To:
Kenai Peninsula Borough

144 N Binkley St Soldotna, AK 99669-7520 Chris Parker 907.260.4440 cparker@ka-designstudios.com Quote Information:

Quote #: 234887

Version: 10
Delivery Date: 10/01/2025
Expiration Date: 10/31/2025
Terms: 50% deposit, 35%
on delivery of hardware,
balance on substantial
completion

Quote Summary

Description	Amount
AV System for Fire Station # 1	\$124,930.60
Professional Services	\$68,024.00
Total:	\$192,954.60

This Sales Quote ("SO") includes the Terms and Conditions ("T&C") available at https://www.keycodemedia.com/purchase-terms-conditions/ and https://www.keycodemedia.com/master-service-agreement/, which are applicable to all professional service-related purchases. It constitutes an offer or counter-offer, as applicable, by Key Code Media, Inc. or Burst Communications ("Seller"). This SO, along with the incorporated T&C, becomes binding upon the Buyer listed herein ("Buyer") at the earliest of the following events: (i) Buyer's acknowledgment of this agreement; or (ii) the receipt of any goods and/or services ordered under this agreement. Please note that no Buyer acknowledgment form, purchase order, or any other document can modify the terms outlined in the SO or the T&C.

Key Code Media, Inc. - Washington

Kenai Peninsula Borough

Signature:		Signature:		
Name:	Tom Arenz	Name:	Ben Hanson	
Title:	Senior Account Manager, PNW	Date:		
Date:	10/01/2025			



KEY CODE MEDIA, INC.

Unique Entity ID CAGE / NCAGE Purpose of Registration

PMX3FJW97ZA6 1XH61 All Awards

Registration Status Expiration Date
Active Registration Jan 4, 2026
Physical Address Mailing Address

270 S Flower ST 270 South Flower ST

Burbank, California 91502-2101 Burbank, California 91502-2101

United States United States

Business Information

Doing Business as Division Name Division Number

KEY CODE MEDIA INC (blank) (blank)

Congressional District State / Country of Incorporation URL

California 30 Delaware / United States (blank)

Registration Dates

Activation Date Submission Date Initial Registration Date

Jan 8, 2025 Jan 4, 2025 Mar 7, 2002

Entity Dates

Entity Start Date Fiscal Year End Close Date

Sep 19, 2001 Dec 31

Immediate Owner

CAGE Legal Business Name

(blank) (blank)

Highest Level Owner

CAGE Legal Business Name

(blank) (blank)

Executive Compensation

Registrants in the System for Award Management (SAM) respond to the Executive Compensation questions in accordance with Section 6202 of P.L. 110-252, amending the Federal Funding Accountability and Transparency Act (P.L. 109-282). This information is not displayed in SAM. It is sent to USAspending.gov for display in association with an eligible award. Maintaining an active registration in SAM demonstrates the registrant responded to the questions.

Proceedings Questions

Registrants in the System for Award Management (SAM.gov) respond to proceedings questions in accordance with FAR 52.209-7, FAR 52.209-9, or 2. C.F.R. 200 Appendix XII. Their responses are displayed in the responsibility/qualification section of SAM.gov. Maintaining an active registration in SAM.gov demonstrates the registrant responded to the proceedings questions.

Exclusion Summary

Active Exclusions Records?

No

SAM Search Authorization

I authorize my entity's non-sensitive information to be displayed in SAM public search results:

Yes

Entity Types

Business Types

Entity Structure Entity Type Organization Factors

Corporate Entity (Not Tax Exempt) Business or Organization Subchapter S Corporation

Profit Structure

For Profit Organization

Socio-Economic Types

Check the registrant's Reps & Certs, if present, under FAR 52.212-3 or FAR 52.219-1 to determine if the entity is an SBA-certified HUBZone small business concern. Additional small business information may be found in the SBA's Dynamic Small Business Search if the entity completed the SBA supplemental pages during registration.

Financial Information		
Accepts Credit Card Payments Yes	Debt Subject To Offset No	
EFT Indicator	CAGE Code 1XH61	

Points of Contact

Electronic Business

% 270 S Flower Street
Kim Riste, Accounts Receivable Burbank, California 91502

United States

KA MAN CHAN, CFO 270 S Flower Street

Burbank, California 91502

United States

Government Business

% 270 S Flower Street
Kim Riste, Accounts Receivable Burbank, California 91502
United States

Service Classifications

NAICS Codes

Primary NAICS Codes NAICS Title

Yes 423430 Computer And Computer Peripheral Equipment And Software

Merchant Wholesalers

Product and Service Codes

PSC PSC Name

5820 Radio And Television Communication Equipment, Except Airborne

6720 Cameras, Still Picture

Disaster Response

This entity does not appear in the disaster response registry.

Kenai Peninsula Borough

MEMORANDUM

TO:		Peter A Micciche, Borough Mayor			
THRU	HRU: Risk Finance Purchasing Legal				
FROM	FROM: John Hedges, Project Manager Signature: <u>John Hedges</u>				
DATE	•	October 7, 2025			
RE:		ACS Fiber Build – CES Station #1			
The ab	ove	referenced document is submitted for review	w and signature	as follows:	
				Date	Initials
(1)	Pur	chasing & Contracting to Risk Management		10/9/2025	<u></u>
(2)	2) Risk Management to Finance		Sk		
(3)	Fina	nce to Purchasing		10/14/2025	BH
(4)	Pur	chasing to Legal		10/14/2025	JH_
(5)	Leg	al to Mayor's Office		10/14/2025	<u>aws</u>
(6)	May	or's Office to Clerk's Office		10/15/2025	PAM
(7)	Cler	k to Purchasing & Contracting (sig. page(s)	copies)		
				NCE DEPARTMENT UNDS VERIFIED 0-23CES-49101 Date:	25
			NOTES: R26-000838		

PO 26-0775



Services Agreement (ACSA)

Contract Type	
 ☑ New ☐ Amendment / Order to Contract ID # ☐ Renewa ☐ Co-terminus with Existing Agreement, Date 	al, Effective Date
Business/ Customer Information	
Business Name: Kenai Peninsula Borough	Account Number: 1821354
Billing Address Line 1: 253 Wilson Ln	Service Street Address*: 265 Wilsom Ln
Billing Address Line 2:	Service Address – Line 2:
City/State/Zip: Soldotna, AK	Service City/State/Zip*: Soldotna, AK
Order Contact: John Hedges	Contact Phone Number: 907-714-2260
Contact Email: purchasing@kpb.us	*If different from Billing Address:
Scope of Services Products and Services Service Descriptio	Inside wiring: ☐ Yes ns Attachments Exhibits
Professional Services	Exhibit 1: [Intentionally Omitted] Exhibit 2: Service Pricing
Cost are incremental to any existing services: Term No Term	ns for the numbers listed on the Service Order. I authorize orders to be ng Distance Network Information detail to me at my request, without prior password the ACSA. Toducts, promotions, and services. Contractual affiliates on products, promotions, and services. Dicable exhibits and attachments, including the pricing applicable to all
☐ I am an individual that directly or indirectly owns 20% or more of the	

BUSINESS'S PERFORMANCE UNDER THIS AGREEMENT.

⊠I am authorized to sign this ACSA and agree to be bound by it. I UNDERSTAND AND AGREE THAT EARLY TERMINATION MAY RESULT IN EARLY

TERMINATION CHARGES.
Docusign Envelope ID: 4531670E-252B-4709-9993-819C204F242A

C ~	:			etai	: 1 ~
70	r v/i	('0	1)(וגוב	ΠS

Fiber Build at 265 Wilson Ln, Soldotna, AK - one time charge of \$60,480.00

Customer

Alaska Communications

Signature: Almini	Signature: Bianca Durrant
Name: Mayor Peter A. Micciche	Name: Bianca Durrant
Business Name: Kenai Peninsula Borough	Business Name: Alaska Communications
Date: 10/15/2025	Date: 10/9/2025



Exhibit 2 Service Pricing

Sales Rep: Binca Durrant

KENAI PENINSULA BOROUGH	
Site Quantity:	
	Monthly and

Monthly and Non Recurring Charges Below Do Not Include Taxes and Surcharges

Per Site Summary

SITE	Site Name	Address	SERVICES	BW	Monthly Recurring	No	n Recurring
Prepayment		265 Wilson Ln	Prepayment			\$	60,480.00
Total					\$ -	\$	60,480.00

ACS AGREEMENT – FIBER BUILD CES FIRE STATION #1 Purchasing and Contracting Department

ATTEST:	APPROVED AS TO FORM AND LEGAL SUFFICIENCY:
Michele Turner, Borough Clerk	<u>l. Walker Steinlage</u> A. Walker Steinhage, Deputy Borough Attorne
(Borough Seal)	Date: 10/14/2025

ALASKA COMMUNICATIONS

ACS Fiber Build Agreement Central Emergency Services Fire Station #1 First Rider to Services Agreement

This First Rider is incorporated into the Services Agreement between Alaska Communications and the Kenai Peninsula Borough for Fiber Build at Central Emergency Services Fire Station #1. For the purposes of this First Rider, Alaska Communications will be referred to as "ACS", the Kenai Peninsula Borough will be referred to as "Customer", and together ACS and Customer will be referred to as "the Parties".

In consideration of the mutual covenants contained below, the Parties agree to add to and amend the ACS Services Agreement (ACSA) Terms and Conditions (Terms and Conditions) referenced on Page 1 of 2 of the ACSA as set forth in italics below.

A new section, Section 44, will be added to the Terms and Conditions to read as follows:

Notwithstanding other indemnity provisions in the Agreement, including the indemnity provisions found in Section 6, "Termination and Remedies", in Section 13, "Customer Responsibilities", and in Section 15, "Taxes", this Section supersedes and replaces any indemnity provisions in the Agreement.

- (a) ACS agrees to defend, indemnify, and hold harmless Customer, its employees, public officials, and volunteers, with respect to any action, claim, or lawsuit arising out of a breach of the Agreement. This agreement to defend, indemnify, and hold harmless includes all losses and liabilities without limitation as to any damages except as excluded in subsections (c) and (d) resulting from judgment, or verdict, and includes the award of any attorney's fees even if in excess of Alaska Civil Rule 82. The obligations of ACS arise immediately upon notice to Customer of any action, claim, or lawsuit. Customer will notify ACS in a timely manner of the need for indemnification but such notice is not a condition precedent to ACS's obligation and may be waived where ACS has actual notice. This agreement applies and is in full force and effect whenever and wherever any action, claim, or lawsuit is initiated, filed, or otherwise brought against Customer relating to the Agreement. Notwithstanding the foregoing, ACS's duty to indemnify, defend, and hold harmless Customer as set forth above shall not apply to the extent a claim arises from the negligence or willful misconduct of Customer, its employees, public officials, and volunteers.
- (b) To the extent allowed by law and subject to a specific appropriation by the Kenai Peninsula Borough Assembly for this purpose, Customer agrees to defend, indemnify, and hold harmless ACS, its employees, affiliates, officers, directors, successors and assigns, with respect to any action, claim, or lawsuit arising out of a breach of the Agreement. This agreement to defend, indemnify, and hold harmless includes all losses and liabilities without limitation as to any damages except as excluded in subsection (c) resulting from judgment, or verdict, and includes the award of any attorney's fees even if in excess of Alaska Civil Rule 82. The obligations of Customer arise immediately upon notice to ACS of any action, claim, or lawsuit. ACS will notify Customer in a timely manner of the need for indemnification but such notice is not a condition precedent to Customer's obligation and may be waived where Customer has actual notice. This agreement applies and is in full force and effect whenever and wherever any action, claim or lawsuit is initiated, filed, or otherwise brought against ACS relating to the Agreement. Notwithstanding the foregoing, Customer's duty to indemnify, defend, and hold harmless ACS as set forth above shall not apply to the extent a claim arises from the negligence or willful misconduct of ACS, its employees, affiliates, officers, directors, successors and assigns. ACS further acknowledges the following: (1) Customer currently has no appropriation currently available to it to defend and indemnity ACS under this provision; (2) the enactment of any such appropriation remains in the sole discretion of the Kenai Peninsula Borough Assembly; and (3)

Agreement First Rider – ACS / KPB

the Kenai Peninsula Borough Assembly's failure to make such an appropriation creates no further obligation or duty on behalf of Customer.

- (c) Neither Party will be liable to the other Party for indirect, incidental, consequential, exemplary, special, reliance, or punitive damages (including but not limited to damages for lost profits, lost revenues, loss of anticipated savings, or loss of revenues of any kind or increased cost of operations), whether or not such Party has been advised of the possibility of such damages.
- (d) ACS will not be liable for any damages arising out of or relating to:
 - (i) service interruptions or lost or altered messages or transmissions;
 - (ii) unauthorized access to or theft, alteration, loss or destruction of Customer's, users' or third parties' applications, content, data, programs, information, network or systems;
 - (iii) 911 service or failure thereof; or
 - (iv) interoperability, interaction or interconnection problems with applications, equipment, services or networks provided by Customer, users or other third parties.

A new section, Section 45, will be added to the Terms and Conditions to read as follows:

Insurance Requirements

The minimum levels of insurance coverage required under this Agreement must be primary and exclusive of any other insurance carried by Customer. Minimum levels of insurance coverage required under this Agreement must remain in effect for the life of this Agreement. If ACS's policies contain higher limits, Customer will be entitled to coverage to the extent of such higher limits. Certificates of Insurance must be delivered to KPB at the time of submission of the signed Agreement. KPB may request copies of required policies and endorsements, which must be provided within ten calendar days of KPB's request.

General Liability

ACS must provide and maintain general liability insurance (GL). The GL policy must be written on an occurrence basis and with a limit of not less than one million dollars (\$1,000,000.00) per occurrence. If necessary to provide the required limits, the GL policy's limits may be layered with an umbrella or excess liability policy.

Auto Liability

ACS must provide and maintain auto liability insurance. The auto liability policy must include a combined single limit of not less than one million dollars (\$1,000,000.00).

Workers' Compensation

ACS must provide and maintain workers' compensation insurance in accordance with the laws of the State of Alaska for all of its employees engaged in work under this Agreement. This coverage must include statutory coverage for states in which employees are engaging in work and employer's liability protection not less than the minimum amounts required by law. Subrogation will be waived.

The aforementioned insurance requirements can be met through any combination of self-insurance and excess/umbrella policies that fulfill the stipulated coverage as cited above.

Except as otherwise expressly provided in this First Rider, all other terms, provisions, and conditions

Agreement First Rider – ACS / KPB

Page 2 of 3

of the Agreement remain unchanged.

KENAI PENINSULA BOROUGH:

Alyins

Willele June

ATTEST:

Michele Turner, CMC, Borough Clerk

ALASKA COMMUNICATIONS

Bianca Durrant

Bianca Durrant, Director, Enterprise Sales Date: 10/6/2025

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

A. Walker Steinhage

A. Walker Steinhage, Deputy Borough Attorney Date: ________



An official website of the United States government Here's how you know



Federal Service Desk Not Open During Temporary **Government Shutdown Show Details**



See All Alerts

Revolutionary FAR Overhaul Impacts to SAM.gov **Show Details**



Aug 15, 2025

Oct 1, 2025





Help Home Search Data Bank **Data Services**

Core Data

Entity Registration Core Data **Business Information Entity Types Financial Information Points of Contact** Assertions Reps and Certs (FAR/DFARS) Reps and Certs (Financial Assistance) **Exclusions** Responsibility / Qualification

Active Registration

ALASKA COMMUNICATIONS INTERNET, LLC

Unique Entity ID

CAGE/NCAGE

QLA2YRECQ643 5HTH7

Expiration Date

Jan 7, 2026

Physical Address

600 Telephone AVE
Anchorage, Alaska

99503-6010, United States

Mailing Address **600 Telephone Avenue**

Attn Government Accounts Ms 8

Anchorage, Alaska

99503-6010, United States

Purpose of Registration

All Awards

Version

Current Record

BUSINESS INFORMATION

Doing Business As URL

(blank) http://www.AlaskaCo

mmunications.com

Division Name Division Number

(blank) (blank)

Congressional District State/Country of Incorporation

Alaska, United States

Registration Dates

Activation Date Initial Registration

Jan 9, 2025 Date

Submission Jun 5, 2009

Jan 7 2025

Jan 7, 2025

Date

Owner CAGE Legal Business

Name

Immediate 1LU90 ALASKA

Owner COMMUNICATIONS

SYSTEMS

HOLDINGS, INC.

Entity Dates

Entity Start Fiscal Year End Close

Date Date

Oct 13, 1998 Dec 31

Highest Level Owner	(blank) (blank)	

Executive Compensation

Registrants in the System for Award Management (SAM) respond to the Executive Compensation questions in accordance with Section 6202 of P.L. 110-252, amending the Federal Funding Accountability and Transparency Act (P.L. 109-282). This information is not displayed in SAM. It is sent to USAspending.gov for display in association with an eligible award. Maintaining an active registration in SAM demonstrates the registrant responded to the questions.

SAM SEARCH AUTHORIZATION

I authorize my entity's non-sensitive information to be displayed in SAM public search results:



ENTITY TYPES

Business Types

Entity Structure	Corporate Entity (Not Tax Exempt)
Entity Type	Business or Organization
Profit Structure	For Profit Organization
Organization Factors	Limited Liability Company

Socio-Economic Types

Check the registrant's Reps & Certs, if present, under FAR 52.212-3 or FAR 52.219-1 to determine if the entity is an SBA-certified HUBZone small business concern. Additional small business information may be found in the SBA's Dynamic Small Business Search if the entity completed the SBA supplemental pages during registration.

FINANCIAL INFORMATION

Payments

Accepts Credit Card Payments

Debt Subject To Offset ?

No

ACCOUNT DETAILS

EFT Indicator **0000** CAGE Code **5HTH7**

POINTS OF CONTACT

Electronic Business

Primary Point of Contact

Melissa Robertson, Client Account Manager I

Address 600 Telephone Avenue Ms 8 Anchorage, Alaska 99503-6010

United States

Government Business

Primary Point of Contact

Lynn Concepcion-Glover, Manager, Legal Operations

Address

600 Telephone Avenue Ms 65 Anchorage, Alaska 99503-6010

United States



Our Website Our Partners

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Our Community USASpending.gov

Release Notes Grants.gov

System Alerts More Partners

Policies Customer Service

Terms of Use Help

Privacy Policy Check Entity Status

Restricted Data Use Federal Service Desk

Freedom of Information Act External Resources

Accessibility Contact



↑ WARNING

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SAM.gov

An official website of the U.S. General Services Administration



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 10/13/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

	mileate accented to men inginie to the commence house in house of	(-)	
PRODUCER	Lockton Companies, LLC	CONTACT NAME:	
	DBA Lockton Insurance Brokers, LLC in CA	PHONE FAX (A/C, No, Ext): (A/C, No):	
	CA license #0F15767	E-MAIL	
	444 W. 47th St., Ste. 900	ADDRESS:	
	Kansas City MO 64112-1906	INSURER(S) AFFORDING COVERAGE	NAIC #
	(816) 960-9000 kcasu@lockton.com	INSURER A: Safety National Casualty Corporation	15105
INSURED	ALASKA COMMUNICATIONS SERVICES, INC.	INSURER B: ** SELF INSURED **	
1544533	600 TELEPHONE AVE, MS 60	INSURER C: Associated Electric & Gas Ins Services Limited (AEC	SIS)
	ANCHORAGE AK 99503	INSURER D:	
		INSURER E :	
		INSURER F:	

COVERAGES CERTIFICATE NUMBER: 22493393 **REVISION NUMBER:** THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR		TYPE OF INSURANCE		SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP	LIMIT	s
В		COMMERCIAL GENERAL LIABILITY	Y	N	\$1,000,000 SELF INSURED	9/1/2025	9/1/2026	EACH OCCURRENCE	\$ XXXXXXX
		CLAIMS-MADE OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ XXXXXXX
								MED EXP (Any one person)	\$ XXXXXXX
								PERSONAL & ADV INJURY	\$ XXXXXXX
	GEI	N'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	\$ XXXXXXX
		POLICY PRO- JECT LOC						PRODUCTS - COMP/OP AGG	\$ XXXXXXX
		OTHER:							\$
В	ΑU٦	TOMOBILE LIABILITY	Y	N	\$1,000,000 SELF INSURED	9/1/2025	9/1/2026	COMBINED SINGLE LIMIT (Ea accident)	\$ XXXXXXX
		ANY AUTO						BODILY INJURY (Per person)	\$ XXXXXXX
		OWNED SCHEDULED AUTOS						BODILY INJURY (Per accident)	\$ XXXXXXX
		HIRED NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	\$ XXXXXXX
									\$ XXXXXXX
C	X	UMBRELLA LIAB OCCUR	N	N	XL60203803P	9/1/2025	9/1/2026	EACH OCCURRENCE	\$ 35,000,000
		EXCESS LIAB CLAIMS-MADE						AGGREGATE	\$ 70,000,000
		DED RETENTION \$							\$ XXXXXXX
Α		RKERS COMPENSATION EMPLOYERS' LIABILITY		N	LDC4046836	9/1/2025	9/1/2026	X PER OTH-ER	
		PROPRIETOR/PARTNER/EXECUTIVE ICER/MEMBER EXCLUDED?	N/A					E.L. EACH ACCIDENT	\$ 1,000,000
	(Mar	ndatory in NH)						E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
	DES	s, describe under CRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
								'	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) THIS CERTIFICATE SUPERSEDES ALL PREVIOUSLY ISSUED CERTIFICATES FOR THIS HOLDER, APPLICABLE TO THE CARRIERS LISTED AND THE POLICY TERM(S) REFERENCED. RE: WHERE REQUIRED BY CONTRACT, KENAI PENINSULA BOROUGH IS AN ADDITIONAL INSURED ON THE GENERAL LIABILITY AND AUTOMOBILE POLICIES, SUBJECT TO THE TERMS, CONDITIONS AND LIMITATIONS OF SAID POLICIES AND ADDITIONAL INSURED ENDORSEMENTS.

CERTIFICATE HOLDER	CANCELLATION
22493393 KENAI PENINSULA BOROUGH 144 NORTH BINKLEY STREET	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
SOLDOTNA, AK 99669	AUTHORIZED REPRESENTATIVE

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TO: Peter Micciche, Mayor

Thru: John Hedges, Purchasing & Contracting Director \mathcal{M}

FROM: Nick Kemp, Maintenance Director

DATE: October 10, 2025

RE: Kenai Central High School Lockers, Co-op Purchase Authorization

Under Section 5.28.030e of the Borough code, it is requested that Kenai Central High School corridor locker purchase quoted to KCDA purchasing cooperative pricing be approved. The price quoted from the KCDA bid approved vendor is for \$150,846.00 for 343 lockers. These lockers meet the KPBM minimum locker specifications of a welded frame with 18-gauge side walls and 16-gauge doors to ensure a quality product. The replacement of lockers at the Kenai Central High School was selected from many potential locker projects due to the deterioration of existing lockers.

The KCDA (King County Director's Association) purchasing cooperative bid process includes newspaper advertising and posting bids on their website; allowing bidders a month to respond to bids; 2 months are provided for evaluating bids and request and receive clarifications; bid awards are recommended by assigned purchasing agents, reviewed by the Purchasing Manager and approved by the KCDA Board of Directors for final approval.

Your approval of this request will allow the timely purchase of needed lockers, and significantly reduce time and effort in obtaining competitive pricing by taking advantage of the competitive bidding process utilized by KCDA.

This office is available for any questions regarding this request.

Approved: _____ Date: _____

Acct. No. 400.78050.24855.48630

FINANCE DEPARTMENT FUNDS VERIFIED

Amount \$150,846,00

U C S BH Date: 10/10/2025

NOTES: NA

Finance Department

MEMORANDUM

TO:

Assembly President

Members of the Kenai Peninsula Borough Assembly

THRU:

Peter A. Micciche, Borough Mayor

THRU:

Brandi Harbaugh, Finance Director

FROM:

Tyra Rivera, Payroll Accountant

DATE:

October 16, 2025

RE:

Budget Revisions - September 2025

Attached is a budget revision listing for September 2025. The attached list contains budget revisions between major expenditure categories (i.e., maintenance & operations and capital outlay). Other minor transfers were processed between object codes within major expenditure categories.

SEPTEMBER 2025	<u>INCREASE</u> D	ECREASE
CENTRAL EMERGENCY SERVICES Move funds for the purchase of tires to meet IRS guidelines. 211-51610-00000-42360 (Motor Vehicle Repair Supplies) 211-51610-00000-42410 (Small Tools & Minor Equipment) 211-51610-00000-48740 (Minor Machines & Equipment) 211-51610-00000-48740 (Minor Machines & Equipment)	\$5,000.00 \$4,000.00	\$4,000.00 \$5,000.00
FINANCE - PROPERTY TAX & CASH MANAGEMENT Move funds to purchase UPS battery backup for cashier. 100-11440-00000-40110 (Regular Wages) 100-11440-00000-48710 (Minor Office Equipment)	\$450.00	\$450.00
PLANNING - LAND MANAGEMENT Move funds for the purchase of tires to meet IRS guidelines. 250-21210-00000-42360 (Motor Vehicle Repair Supplies) 250-21210-00000-48740 (Minor Machinery & Equipment)	\$1,200.00	\$1,200.00
SOLID WASTE Move funds for baler building demo design project at CPL. 290-32010-00000-40110 (Regular Wages) 290-32122-00000-49311 (Design Service)	\$7,475.00	\$7,475.00

Finance Department

MEMORANDUM

TO: Assembly President

Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director

FROM: Tyra Rivera, Payroll Accountant

DATE: October 16, 2025

RE: Revenue-Expenditure Report – September 2025

Attached is the Revenue-Expenditure Report of the General Fund for the month of September 2025. Please note that 25.00% of the year has elapsed, 31.05% of budgeted revenues have been collected, and 27.06% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH

Revenue Report

For the Period

September 1 through September 30 2025

			YEAR	MONTH		
ACCOUNT	Т	ESTIMATED	TO DATE	TO DATE		%
NUMBER	DESCRIPTION	REVENUE	RECEIPTS	RECEIPTS	VARIANCE	COLLECTED
31100	Real Property Tax	\$ 35,067,976	\$ 18,495,131	\$ 11,365,539	\$ (16,572,845)	52.74%
31200	Personal Property Tax	2,027,307	831,523	322,186	(1,195,784)	41.02%
31300	Oil Tax	6,491,466	6,050,034	-	(441,431.59)	93.20%
31400	Motor Vehicle Tax	642,580	52,378	52,378	(590,202)	8.15%
31510	Property Tax Penalty & Interest	685,597	29,328	9,299	(656,269)	4.28%
31610	Sales Tax	47,975,000	5,332,562	(6,411,443)	(42,642,438)	11.12%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	177,017	-	-	(177,017)	0.00%
33120	Forestry Service	500,000	-	_	(500,000)	0.00%
34110	School Debt Reimbursement	1,795,380	-	-	(1,795,380)	0.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	-	-	(500,000)	0.00%
34210	Revenue Sharing	850,000	551,242	551,242	(298,758)	64.85%
37350	Interest on Investments	1,574,053	503,216	219,641	(1,070,837)	31.97%
39000	Other Local Revenue	266,935	91,188	44,193	(175,747)	34.16%
290	Solid Waste	1,577,000	160,867	10,482	(1,416,133)	10.20%
Total Reve	enues	\$ 103,385,311	\$ 32,097,471	\$ 6,163,517	\$ (71,287,840)	31.05%

KENAI PENINSULA BOROUGH

Expenditure Report

For the Period September 1 through September 30 2025

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE AMOUN EXPENDED ENCUMBE		AVAILABLE BALANCE	% EXPENDED
A a -a le la u						
Assembly: Administration	\$ 637,685	\$ 221,179	\$ 21,996	\$ 131,712	\$ 284,794	34.68%
Clerk	662,847		. *	10,962	503,167	22,44%
Elections	269,432			42,170	169,801	21.33%
Records Management	490,594			15,515	348,680	
Mayor Administration	1,108,209			1,167	878,398	
Purch/Contracting/Cap Proj	825,326			7,559	658,649	
Human Resources:	023,320	137,110	00,070	,,,,,,,,	000,011	
Administration	894,770	214,474	56,979	7,959	672,337	23.97%
Print/Mail	260,748			35,722	152,520	
Custodial Maintenance	144,691			53	113,330	
Information Technology	2,987,004			53,718	2,132,358	26.81%
Emergency Management	1,082,110			70,971	758,799	23.32%
Legal Administration	1,199,030			28,077	975,258	16.32%
Finance:	1,1,7,7,000					
Administration	673,867	156,355	57,726	843	516,669	23.20%
Services	1,308,270			12,622	978,924	24.21%
Property Tax	1,256,665	347,869	62,558	28,572	880,224	27.68%
Sales Tax	1,374,048	275,888	92,705	1,018	1,097,143	20.08%
Assessing:						
Administration	1,716,459	432,636	107,220	53,692	1,230,131	25.21%
Appraisal	1,885,988	362,458	123,749	1,875	1,521,655	19.22%
Resource Planning:						
Administration	1,595,794	265,479	92,006	19,432	1,310,883	16.64%
GIS	711,288	264,888	41,607	1,842	444,558	37.24%
River Center	879,682	197,997	56,135	39,089	642,596	
Senior Citizens Grant Program	838,634		. –	-	838,634	
School District	71,407,408	19,689,770	5,196,590	~	51,717,638	
Solid Waste Operations	13,407,794	2,599,346	590,548	4,686,151	6,122,297	
Economic Development	520,000	6,714	3,322	167,920	345,366	
Non-Departmental	2,971,760	2,638,992	95,900	4,347	328,421	88.80%
Total Expenditures	\$ 111,110,103	\$ 30,063,885	5 \$ 7,285,127	\$ 5,422,987	\$ 75,623,230	27.06%

Kenai Peninsula Borough Finance Department

MEMORANDUM

TO:

Assembly President

Members of the Kenai Peninsula Borough Assembly

THRU:

Peter A. Micciche, Borough Mayor

Brandi Harbaugh, Finance Director

FROM:

Chad Friedersdorff, Financial Planning Manager

DATE:

October 16, 2025

RE:

Investment Report quarter ended 9/30/25

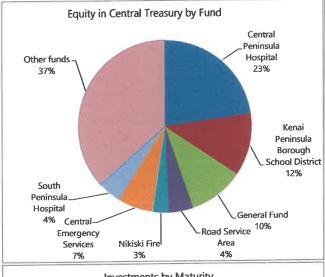
Attached is the Quarterly Investment Report of the Kenai Peninsula Borough for the quarter ending September 30, 2025.

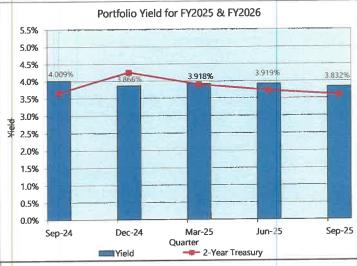
Portfolio Statistics	Quarter Ended 6/30/2025	Quarter Ended 9/30/2025
Average Daily Balance	\$393,286,817	\$394,935,828
Earned Interest Yield	3.919%	3.832%
Duration in Years	1.93	1.92
Book Value	\$383,741,632	\$403,468,332
Market Value	\$386,882,752	\$407,409,965
Percent % of Market Value	99.19%	99.03%

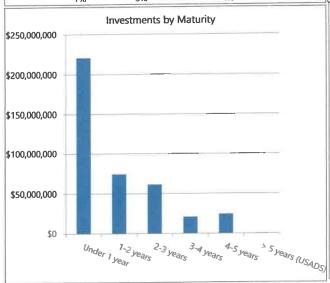
Investment Description	Yield Quarter Ended 6/30/25	Yield Quarter Ended 9/30/25	Market Value Quarter Ended 9/30/25
Cash and Cash Equivalents	3.04%	2.77%	58,089,997
AMLIP	4.30%	4.09%	44,770,938
U.S. Treasury Securities	3.94%	3.94%	111,077,008
US Agencies	4.14%	4.14%	126,875,078
Corporate Bonds	4.18%	4.18%	30,644,739
Municipal Bonds	3.14%	3.14%	22,919,938
Money Market Mutual Funds	4.15%	4.15%	7,173,354
Special Assessments	9.21%	9.21%	905,546
Commercial Paper	4.50%	4.50%	2,000,000
CDs	4.98%	4.98%	2,953,367
Total			\$407,409,965

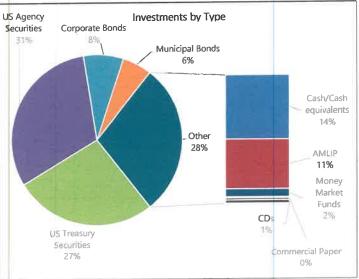
Major Categories:	Percentage of Portfolio	Book Value quarter ending 9/30/25
Bond related funds	11.06%	44,608,195
Hospital service area funds & plant/equipment replacement funds (PREF)	20.82%	84,014,872
School District	11.72%	47,278,511
Capital Project fund restrictions	14.54%	58,668,177
Special Revenue funds restrictions	16.92%	68,269,489
Internal Service/Agency fund restrictions	7.66%	30,902,419
General Fund	17.28%	69,726,669
Total	100.00%	\$403,468,332

	Par	Value	Purchase Price	Fair Value 9/30/25
Investments by Borough Finance Director				
CORPORATE		3,250,000	3,198,688	3,246,155
CDs		2,950,000	2,931,402	2,953,367
COMMERCIAL PAPER		2,000,000	1,954,044	2,000,000
MUNICIPAL		14,315,000	13,728,667	14,050,483
AGENCY		91,071,000	90,175,052	91,166,618
US TREASURY		51,000,000	50,023,201	50,690,945
Total Investment by Borough Finance Director:		164,586,000	162,011,054	164,107,567
Investment with External Manager:				
CORPORATE		27,306,000	27,380,286	27,398,584
MUNICIPAL		8,970,685	8,846,079	8,869,455
AGENCY		35,960,284	35,383,341	35,708,460
US TREASURY		61,675,000	58,907,737	60,386,063
Total Security Investment with External Manager:		133,911,970	130,517,443	132,362,563
TOTAL SECURITY INVESTMENTS		298,497,970	292,528,496	296,470,130
CASH & CASH EQUIVALENTS		110,034,289	110,034,289	110,034,289
SPECIAL ASSESSMENTS		905,546	905,546	905,546
TOTAL PORTFOLIO		409,437,805	403,468,332	407,409,965
Security Portfolio - Purchase Price	\$	293,238,234.06		
Security Portfolio - Fair Value 9/30/25	\$	297,179,867.48		
Fair Value Adjustment - 9/30/25		3,941,633.42		
Fair Value Adjustment - 6/30/24		3,141,120.34		
Change in Fair Value FY2025	\$	800,513.08		









KENAI PENINSULA BOROUGH - LT | JULY 2025

Portfolio Overview

BEGINNING VALUE + ACCRUED

\$18,147,517

TRANSFERS IN/ OUT

-\$1,203,518

REALIZED GAINS/ LOSSES

\$259,880

CHANGE IN MARKET VALUE

-\$189,086

INTEREST INCOME

\$6,057

DIVIDEND INCOME

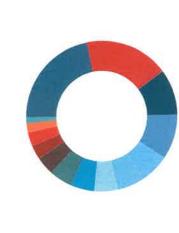
\$15,110

\$17,035,960

ENDING VALUE + ACCRUED 2 | TRUSTED ADVISORS · MORE EXPERTS · BETTER ACCESS



Portfolio Composition



U.S. Large Cap Equity **21.9**% U.S. Fixed Income **18.0**% Alternative Beta **9.8**%

U.S. Mid Cap Equity 9.7%

Developed International Equity 6.2%

U.S. High Yield Fixed Income 5.9%

Infrastructure 5.0%

International Fixed Income 5.0%

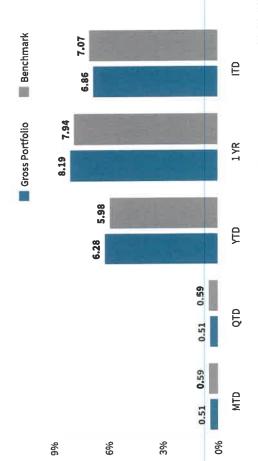
U.S. Small Cap Equity 5.0% Emerging Market Equity 4.0%

Commodities 3.0% REITs 3.0%

TIPS 2.0%

Cash 1.4%

Investment Performance

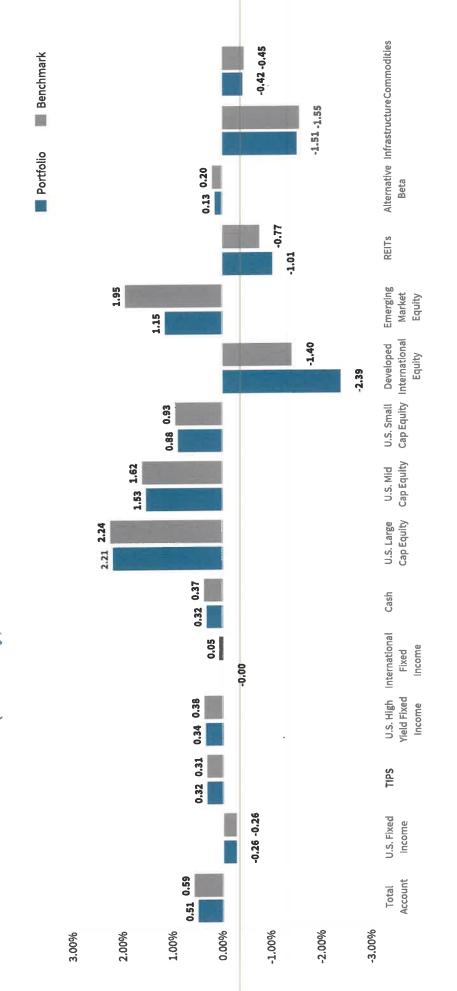


Performance is annualized for periods greater than one year. Inception to date performance begins July 01, 2019 Past performance is not indicative of future results.



Performance

Asset Class Performance (Monthly)



Past performance is not indicative of future results.

KENAI PENINSULA BOROUGH - LT | AUGUST 2025

Portfolio Overview

BEGINNING VALUE + ACCRUED

\$17,035,960

TRANSFERS IN/ OUT

-\$3,380

REALIZED GAINS/ LOSSES

-\$11,485

MARKET VALUE CHANGE IN

\$373,385

INTEREST INCOME

\$4,966

DIVIDEND INCOME

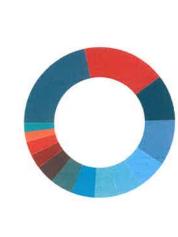
\$13,067

\$17,412,514

2 | TRUSTED ADVISORS · MORE EXPERTS · BETTER ACCESS



Portfolio Composition



U.S. Large Cap Equity 21.9% U.S. Fixed Income 17.8% Alternative Beta 9.9%

U.S. Mid Cap Equity 9.8%

Developed International Equity 6.4%

U.S. Small Cap Equity 5.2%

Infrastructure 5.1%

U.S. High Yield Fixed Income 4.9%

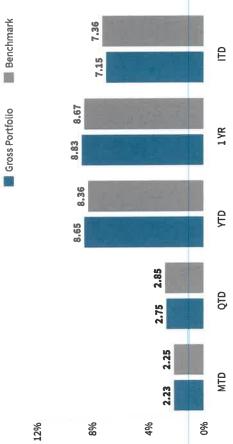
International Fixed Income 4.9% Emerging Market Equity 4.0%

REITs 3.0%

Commodities 3.0% Cash 2.1%

TIPS 2.0%

Investment Performance

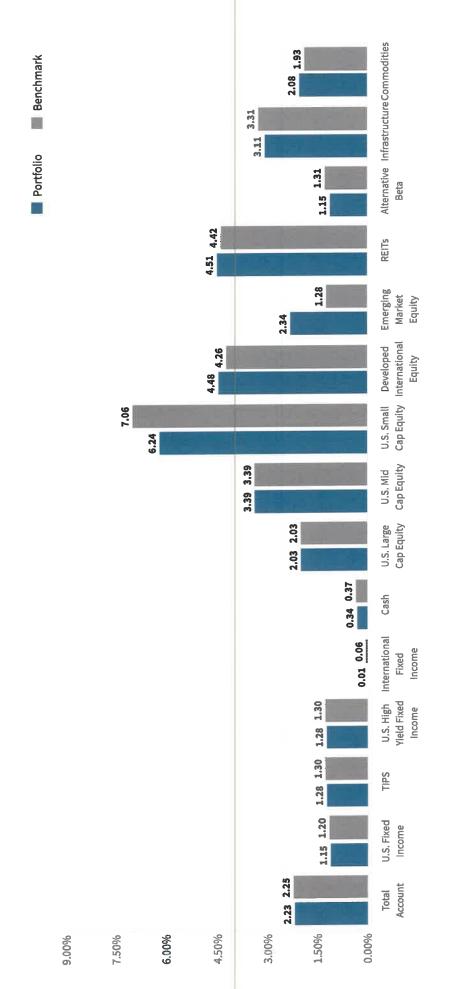


Performance is annualized for periods greater than one year. Inception to date performance begins July 61, 2019 Past performance is not indicative of future results.



Performance

Asset Class Performance (Monthly)



Past performance is not indicative of future results.

KENAI PENINSULA BOROUGH - LT | SEPTEMBER 2025

Portfolio Overview

BEGINNING VALUE + ACCRUED

\$17,412,514

TRANSFERS IN/ OUT

-\$3,427

REALIZED GAINS/ LOSSES

\$0

MARKET VALUE CHANGE IN

\$280,507

INTEREST INCOME

\$6,667

DIVIDEND INCOME

\$41,205

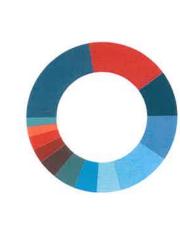
ENDING VALUE + ACCRUED

\$17,737,467

2 | TRUSTED ADVISORS · MORE EXPERTS · BETTER ACCESS



Portfolio Composition





Developed International Equity 6.4% U.S. Small Cap Equity 5.1%

Infrastructure 5.0%

U.S. High Yield Fixed Income 4.8% International Fixed Income 4.8%

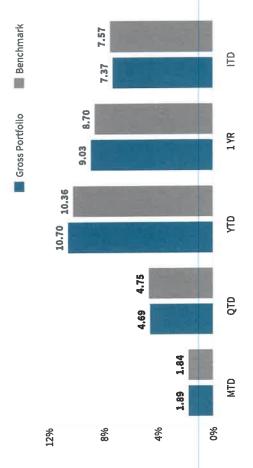
Emerging Market Equity 4.2%

Commodities 3.0% **REITs 3.0%**

Cash 2.1%

TIPS 2.0%

Investment Performance

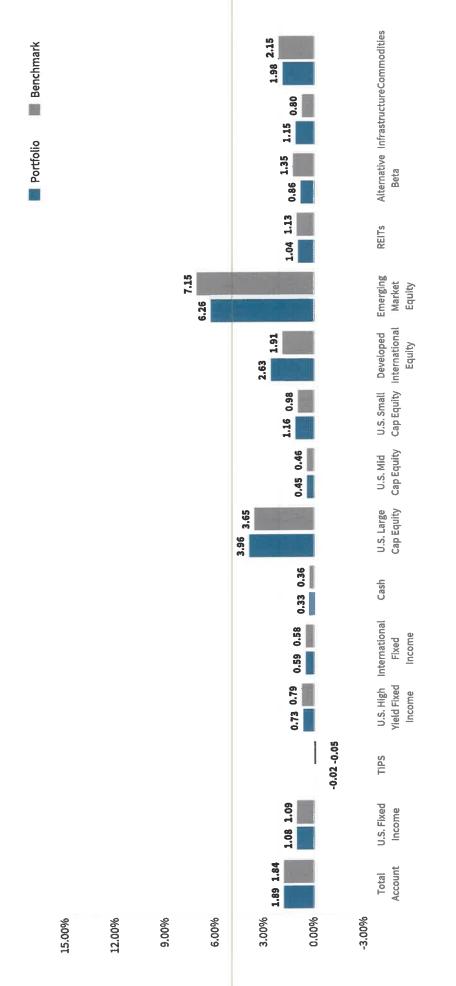


Performance is annualized for periods greater than one year. Inception to date performance begins July 01, 2019 Past performance is not indicative of future results.



Performance

Asset Class Performance (Monthly)



Past performance is not indicative of future results.

 Introduced by:
 Mayor

 Date:
 10/14/25

 Hearing:
 10/28/25

Action: Vote:

KENAI PENINSULA BOROUGH ORDINANCE 2025-19-15

AN ORDINANCE APPROPRIATING SUPPLEMENTAL FUNDS FROM THE GENERAL FUND FOR THE FINANCE BUDGETING SOFTWARE PROJECT

- **WHEREAS,** during the FY2026 annual budgetary process, a \$60,000 capital project was approved for the purchase of budgeting software; and
- **WHEREAS,** request for proposals for this project were sought in July and following evaluation of the proposals, a supplemental appropriation is required to complete the project; and
- **WHEREAS**, this project will increase efficiency in the annual budgetary process and document preparation;

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

- **SECTION 1.** That this is a non-code ordinance.
- **SECTION 2.** That funds in the amount of \$47,740 are hereby appropriated from the General Fund, fund balance to be transferred to the General Government Capital Project Fund account number 407.11430.26472.49999 for the purposes of the Finance Budgeting Software Project.
- **SECTION 3.** That the appropriations made in this ordinance are of project length in nature and as such, do not lapse at the end of any particular fiscal year.
- **SECTION 4.** That if any provision of this ordinance or its application is determined to be invalid, the remaining provisions shall continue in full force and effect.
- **SECTION 5.** This ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2025.

ATTEST:	Assembly President
Michele Turner, CMC, Borough Clerk	
Whenere Turner, Civic, Borough Clerk	
Yes:	
No: Absent:	

Finance Department

MEMORANDUM

TO: Peter Ribbens, Assembly President

Member, KPB Assembly

THRU: Peter A. Micciche, Borough Mayor

Brandi Harbaugh, Finance Director BH

FROM: Sara Dennis, Controller 50

DATE: October 2, 2025

RE: Ordinance 2025-19-15, Appropriating Supplemental Funds from the General Fund for

the Finance Budgeting Software Project (Mayor)

During the FY2026 annual budgetary process, a \$60,000 capital project was approved for the purchase of budgeting software. This project will increase efficiency in the annual budgetary process and document preparation. All departments and service areas will benefit from streamline modules with predeveloped fields and the ability to provide budgetary information via an electronic routing system.

In July of 2025, the RFP was released for this project. Five proposals were received and the winning proposal's first year cost is \$107,740; which breaks down to \$34,020 in one-time fees for the implementation and \$73,720 for the annual licensing cost.

It is anticipated that, annual cost increase notwithstanding, the budgeting software will provide a return on investment and increase internal efficiencies.

This ordinance appropriates \$47,740.00 from the General Fund to be transferred to the Government Capital Projects Fund Balance to be added to the Finance Budgeting Software project to allow the contract to be completed.

Your consideration is appreciated.

FINANCE DEPARTMENT ACCOUNT/FUNDS VERIFIED

Acct No. 100.27910 (FB)

Amount \$47,740.00

By: _____ Date: _____

Introduced by: Mayor
Date: 10/14/25
Hearing: 10/28/25

Action: Vote:

KENAI PENINSULA BOROUGH ORDINANCE 2025-19-16

AN ORDINANCE APPROPRIATING FUNDS FOR ORDINANCE 2025-16 IMPLEMENTATION COSTS INCLUDING MAILERS TO EVERY TAXPAYER TO REAPPLY FOR THE RESIDENTIAL REAL PROPERTY TAX EXEMPTION

- **WHEREAS,** based on the uncertified results, which will be certified prior to public hearing on this ordinance, a majority of the voters qualified to vote on the question during the October 7, 2025, regular election approved Proposition No. 3, increasing the residential property tax exemption from \$50,000 to \$75,000; and
- WHEREAS, the purpose of this appropriation is for the implementation costs of Ordinance 2025-16, following approval by the voters, as identified in the fiscal note for that ordinance, which includes costs associated with informing all residents who currently have the exemption that all exemption holders will need to reapply in 2026 as part of implementation of the exemption increase;

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

- **SECTION 1.** This is a non-code ordinance.
- **SECTION 2.** That \$9,500 is hereby appropriated from the General Fund, fund balance to account number 100.11510.00000.40120 for the additional wages associated with the implementation costs associated with Ordinance 2025-16, approved by the voters on October 7, 2025.
- **SECTION 3.** That \$21,840 is hereby appropriated from the General Fund, fund balance to account number 100.11510.00000.43140 for the postage and mailing costs associated with the implementation costs associated with Ordinance 2025-16, approved by the voters on October 7, 2025.
- **SECTION 4.** That the appropriations made in this ordinance are of project length in nature and as such, do not lapse at the end of any particular fiscal year.
- **SECTION 5.** If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

SECTION 6. That this ordinance shall be effective retroactively to October 14, 2025.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2025.

ATTEST:	Assembly President
Michele Turner, CMC, Borough Clerk	
Yes:	
No:	
Absent:	

Assessing Department

MEMORANDUM

TO: Peter Ribbens, Assembly President

Members, KPB Assembly

THRU: Peter A. Micciche, Mayor

PAU

Brandi Harbaugh, Finance Director

FROM: Adeena Wilcox, Borough Assessor aw

DATE: October 9, 2025

RE: LAYDOWN Ordinance 2025-19-16, Appropriating Funds for O2025-16

Implementation Costs Including Mailers to Every Taxpayer to Reapply for the

Residential Real Property Tax Exemption (Mayor)

The ordinance appropriates \$31,340 from the General Fund for costs associated with implementation of Proposition 3 (to increase the residential real property tax exemption from \$50,000 to \$75,000) approved by a majority of the voters voting on the question on October 7, 2025. Primarily, the implementation will cover the postage and temporary staff time to notify every property owner who has the exemption that they will need to reapply for the exemption in 2026.

Your consideration is appreciated.

FINANCE	DEPARTMENT
ACCOUNT /	FUNDS VERIFIED

Acct. No. 100.27910 (FB) Amt: \$31,340

By: _____ Date: 10/9/2025

	Fiscal	Note				
Kenai Peninsula Borough Fiscal Year 2026	Ordinance/R Fiscal Note N Publish Date	lumber:	Ord 202	25- 16	2026-003	
Title: AMENDING KPB 5.18.11 RESIDENTIAL PROPERTY TAX I TO \$75,000 SUBJECT TO VOTE January 1, 2026.	Department	:	Assembly			
Sponsor:	Baisden	_				
Expenditures/Revenues Note: Amounts do not includ	le inflation unless otherwise	noted below.				
	Current Year Estimate		Out-Year Co	ost Estima	tes	
	Current Year	Ye	ear2		Year :	3
Operating Expenditures	TY2025 (FY26)	TY202	6 (FY27)	TY	2027 (F	Y28)
Personnel	\$ 9,500		-	\$	`	-
Supplies	-					
Services/Postage	21,840	ס	-			-
Capital Outlay	-					
Other	-					
Total Operating	\$ 31,340	\$	-	\$		-
Revenue Sources						
Borough wide		See Sepa	rate Chart			
		<u> </u>				
Total	\$	- \$	(1,941,746)	\$	(1,941,746)
		<u> </u>		<u> </u>		
Number of Positions						
Full-Time Part-Time						
Temporary		1				
Estimated Supplemental Funding:	31,340	<u>) </u>				
ASSOCIATED REGULATIONS				(Y) N	(circle (one)
Will the legislation result in p	rocedural or regulation chan	ges within a de	epartment?	<u>., , , , , , , , , , , , , , , , , , , </u>	(circic (J.112)
If yes, by what date are the re	egulations to be adopted, am	nended or repe	aled?			1/1/2026
Prepared By: Brandi Harbaug		arbaugh,	Brandi Bra	gitally signe andi te: 2025.07.		

Page 1 of 1 94

Introduced by:

Baisden, Mayor

Date:

07/08/25

Hearing:

08/05/25

Action:

Enacted as Amended

Vote:

9 Yes, 0 No, 0 Absent

KENAI PENINSULA BOROUGH ORDINANCE 2025-16

AN ORDINANCE AMENDING KPB 5.12.115 TO INCREASE THE RESIDENTIAL PROPERTY TAX EXEMPTION FROM \$50,000 TO \$75,000 SUBJECT TO VOTER APPROVAL

- **WHEREAS,** in 2022, the Alaska State Legislature passed House Bill 411, which increased the optional property tax exemption for primary residential properties from \$50,000 to \$75,000; and
- WHEREAS, this ordinance amends KPB Code to increases the residential property tax exemption to \$75,000 subject to voter approval; and
- WHEREAS, these amendments do not change eligibility requirements related to the exemption and, if approved by the voters, the increased exemption amount will take effect in 2026 for Fiscal Year 2027;

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

- **SECTION 1.** That this ordinance amends KPB Code and will be codified.
- **SECTION 2.** That KPB 5.12.115 is hereby amended as follows:

5.12.115. Real property tax—Exemptions—Residential real property.

A. The [FIRST \$50,000 OF] assessed valuation of \$75,000 of a single parcel of residential real property owned and occupied by the owner of record as the owner's permanent place of residence in the borough, [SHALL]may be exempt from the borough tax levy on real property within the Kenai Peninsula Borough in accordance with this section.

The assessor may presume that the property has not been occupied as the owner of record's primary residence and permanent place of abode, if the owner of record occupied it for less than 185 days during the previous year. If the current owner of record can provide the assessor with satisfactory evidence that the lack of occupancy was for medical reasons, the exemption may be granted.

- B. No exemption under this section may be granted except upon written application on a form prescribed by the assessor. The owner of record must file the application for this exemption with the assessor no later than January 15th of the assessment year for which the exemption is sought. The owner of record shall not be required to file an updated application for successive years unless there is a change in ownership or occupancy of the residence.
- C. An applicant under this section is ineligible to receive the exemption if the applicant has applied for or received a similar residency-based exemption for the same year for property located in another jurisdiction outside the borough.
- **SECTION 3.** If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.
- **SECTION 4.** That this ordinance shall take effect only upon approval by a majority of the voters in the borough qualified to vote on the question and who vote on the question during the regular KPB election scheduled for October 7, 2025 and effective January 1, 2026 for Fiscal Year 2027.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF AUGUST, 2025.

Peter Ribbens, Assembly President

T964

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes: Baisden, Cox, Cooper	, Ecklund, Dunne, J	Johnson, Morton,	Tunseth, Ribbens
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No: None

Absent: None

Introduced by: Mayor, Cox
Date: 09/02/25
Hearing: 10/14/25
Action: Enacted as Amended
Vote: 9 Yes, 0 No, 0 Absent

KENAI PENINSULA BOROUGH ORDINANCE 2025-21

AN ORDINANCE REPEALING AND REENACTING KPB CHAPTER 5.12, RELATING TO REAL PROPERTY TAX, ENACTING A NEW KPB CHAPTER 5.11, RELATING TO PERSONAL PROPERTY TAX, A NEW KPB CHAPTER 5.13, RELATING TO TAX EXEMPTIONS, CREDITS, OR DEFERRALS, AND A NEW KPB CHAPTER 5.15, RELATING TO TAX APPEALS

- **WHEREAS,** current KPB 5.12 relating to real and personal property tax, tax appeals, and appeal hearings before the Board of Equalization contains a lot of information and requirements in a single chapter which can make it difficult for the public to comply with and difficult to administer; and
- WHEREAS, this ordinance creates four distinct chapters of code: KPB 5.11 relating to personal property tax, KPB 5.12 relating to real property tax, KPB 5.13 relating to tax exemptions, credits, or deferrals, and KPB 5.15 relating to tax appeals; and
- **WHEREAS**, four chapters of code on each distinct subject will improve readibility and utility of the code provisions;

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

- **SECTION 1.** That this ordinance amends KPB Code and will be codified.
- **SECTION 2.** That the KPB Code of Ordinances is hereby amended by adding a new chapter to be numbered KPB 5.11, Personal Property Tax and General Provisions, which shall read as follows:

<u>CHAPTER 5.11. - PERSONAL PROPERTY TAX AND GENERAL PROVISIONS</u>

5.11.010. - Personal property tax levy.

All personal property within the corporate limits of the borough which is not exempt from taxation by law or ordinance, is subject and liable to an annual tax, for school and borough purposes, of not more than 8 mills on the assessed valuation of such property, unless the people of the borough authorize a tax levy at a higher

rate and except as authorized by KPB 5.12.130. The listed owner of the property is liable for payment of the tax and it is the responsibility of the listed owner to provide accurate ownership information to the borough for purposes of this chapter. This levy rate does not apply to property subject to a flat tax and exempted from the ad valorem tax in this chapter. The borough will collect such tax as is levied on the property within a city by the city council pursuant to law or charter. This section shall not be interpreted to authorize or require the borough to file debt collection lawsuits on behalf of cities within the borough.

5.11.020. - Exemptions—Household personal property.

In addition to exemptions required by law, except for motor vehicles, private airplanes and registered watercraft as provided in this chapter, personal property not used for commercial business purposes is exempt from the tax levy under this chapter.

5.11.030. - Declaration forms,

On or before January 1 of each year, the assessor may mail out or otherwise distribute personal property assessment forms or information regarding the forms to all persons listed or known to own personal property in the borough. The failure of the assessor to mail or distribute such forms to any person will not relieve that person of the duty of making a return.

<u>5.11.040. - Personal property tax—Watercraft.</u>

(A) All watercraft subject to taxation under this chapter shall be taxed in accordance with the following flat tax schedule. To be eligible for the flat tax schedule, watercraft must have a USCG certificate of number, U.S. or foreign documentation or State of Alaska Department of Motor Vehicles boat registration, or the ADF&G number have been issued. Watercraft will be measured according to length overall.

Watercraft Flat Tax Schedule

<u>Class</u>	Watercraft Length Overall	Annual Tax
<u>1</u>	Less than 15 feet	<u>\$0</u>
<u>2</u>	15 to less than 20 feet	<u>0</u>
<u>3</u>	20 to less than 25 feet	<u>50</u>
<u>4</u>	25 to less than 36 feet	<u>150</u>
<u>5</u>	36 to less than 60 feet	<u>250</u>
<u>6</u>	60 to less than 100 feet	<u>500</u>
<u>7</u>	100 or more feet in length	<u>1,000</u>

(B) Exemptions.

- (1) Vessels having a home port in a location outside the borough boundaries brought into and remaining in the borough solely for the purposes of repair, servicing or seasonal storage in a boatyard licensed to collect sales tax shall not be deemed to have established a taxable situs in the borough. The assessor may make inquiry and gather information necessary to determine whether a vessel meets the conditions of this section and failure of the vessel owner to supply information necessary to the assessor to decide will preclude the owner from claiming nontaxable status for borough taxes. Determination of tax situs under this section only applies to borough and service area tax levies. Taxability of a vessel within a city will be governed by the provisions of that city's tax ordinances and AS 29.45. Vessels that fish in or deliver their catch within the borough shall not be entitled to any exemption under this ordinance. If a vessel owner owns a limited entry fishing permit for waters in the borough, the borough assessor may presume that the vessel was in the borough for fishing purposes and is not eligible for this exemption, provided that this presumption may be rebutted by proof to the contrary provided to the assessor by the owner. To be eligible for this exemption, the owner must file with the borough assessor an application, on a form approved by the borough assessor, on or before February 1 of each year.
- (2) Personal use sea kayaks, paddle boards, canoes, and rafts, of any length, are exempt from taxation under this chapter.
- (C) Watercraft for which all certificates of number, registration, or documentation, or other form of maritime licensing or registration and the ADF&G number, if applicable, have been surrendered to the issuing authority by January 1 of the tax year shall be taxed on an ad valorem basis. Vessels for which such registration or licensing has lapsed but has not been surrendered shall not qualify for ad valorem taxation.
- (D) Definitions: For purposes of this section:
 - (1) "Home port" means a vessel's normal base of operation, which is presumed to be the vessel's permitted fishing area for commercial fishing vessels.
 - (2) "Seasonal storage" means storage in a boatyard licensed to collect sales taxes, at any time between September and June of each year.

 Vessels remaining in the borough in the remaining months will not be eligible for the seasonal storage exemption.

- (3) "Repairs/servicing" means a vessel brought into a boatyard licensed to collect sales taxes for the purpose of repairs or servicing at any time between September and June of each year. Vessels remaining in the borough in the remaining months will not be eligible for the repair/servicing exemption.
- (4) "Boatyard" means an out-of-water location where boats or watercraft are built, repaired, and stored.
- (E) A vessel owner may appeal the determination of the borough assessor under this section using the procedures set out in KPB Chapter 5.15, Tax Appeals.

5.11.050. - Personal property tax—Aircraft—Appeal.

(A) Flat tax. For purposes of taxation, aircraft that have been issued an N number by the Federal Aviation Administration ("FAA") by January 1 of the tax year shall be totally exempted from ad valorem taxes and shall be taxed in accordance with the following flat tax schedule:

AIRCRAFT FLAT TAX SCHEDULE BASED ON (MGWIL) Manufacturers Gross Weight with an Internal Load							
	Fixed Wing			Rotorcraft/Rotary Wing			
Class	<u>Weight</u>	<u>Annual</u> <u>Tax</u>	Class	Weight	<u>Annual</u> <u>Tax</u>		
<u>1</u>	<u>Less than</u> <u>2,000 lbs</u>	<u>\$50</u>	<u>1</u>	Less than 1,500 lbs	<u>\$100</u>		
<u>2</u>	2,000 to less than 4,000 lbs	<u>\$100</u>	<u>2</u>	1,500 to less than 3,500	<u>\$600</u>		
<u>3</u>	4,000 to less than 6,000 lbs	<u>\$300</u>	<u>3</u>	3,500 or more in weight	<u>\$1,000</u>		
4	6,000 to less than 12,500 lbs	<u>\$600</u>					
<u>5</u>	12,500 or more in weight	<u>\$1,000</u>					

(B) Ad valorem exception. The owner of record of an aircraft that has been dismantled, destroyed or crashed and the FAA N number has been retained by the aircraft's owner of record may submit to the assessor on an approved form an "Aircraft Statement of Condition" that would allow for ad valorem taxation of that aircraft if approved. Aircraft for which such registration or licensing has lapsed or that has not passed the annual inspection required by the FAA shall not qualify on this basis alone for ad valorem taxation unless it has been dismantled, destroyed or crashed.

- (C) Commercial aircraft. Commercial aircraft operated under a regular schedule by a scheduled airline shall be exempt from the flat tax and shall be taxed on an ad valorem basis in accordance with the borough landing schedule formula. The borough landing schedule formula provides for the prorated calculation of scheduled aircraft by dividing the total hours per year into the total time aircraft operated by a scheduled carrier are in the borough, and multiplying the result by the assessed value of each aircraft.
- (D) Appeal. An aircraft owner may appeal the determination of the borough assessor to the board of equalization in accordance with KPB 5.15, Tax Appeals.

5.11.055. - Personal property tax—Annual motor vehicle registration tax— Levy—Distribution.

(A) Registration tax. There is levied a biennial motor vehicle registration tax within the borough pursuant to the provisions of AS 28.10.431 and as such statute may be hereafter amended, revised or replaced, based on the age of the vehicle as determined by model year in the first year of the biennial period, according to the following schedule. The categories under "Type" are intended to coincide with the categories provided in AS 28.10.431(b), as now enacted or as may be hereinafter amended. The annual motor vehicle tax on commercial vehicles is one-half the rate of the biennial tax.

MOTOR VEHICLE TAX SCHEDULE BIENNIAL SCHEDULE

Tax according to age of vehicle since model year:

<u>Type</u>	<u>1st</u>	<u>2nd</u>	3rd	4th	<u>5th</u>	<u>6th</u>	<u>7th</u>	<u>8th</u>
								<u>or</u>
								<u>over</u>
(1) Motorcycle	<u>\$20</u>	<u>\$18</u>	<u>\$16</u>	<u>\$14</u>	<u>\$12</u>	<u>\$10</u>	<u>\$10</u>	<u>\$10</u>
(2) Passenger	<u>140</u>	<u>120</u>	<u>100</u>	<u>80</u>	<u>60</u>	<u>50</u>	<u>40</u>	<u>30</u>
(3) Taxicab	<u>150</u>	<u>130</u>	<u>110</u>	<u>90</u>	<u>70</u>	<u>60</u>	<u>50</u>	<u>40</u>
(4) Comm Veh (≤5k lbs)	<u>150</u>	<u>130</u>	<u>110</u>	<u>90</u>	<u>70</u>	<u>60</u>	<u>50</u>	<u>40</u>
Comm Veh (>5k, \leq 12k)	<u>200</u>	<u>180</u>	<u>160</u>	<u>140</u>	120	<u>100</u>	<u>75</u>	<u>40</u> <u>50</u>
<u>Comm Veh (>12k, ≤18k)</u>	<u>300</u>	<u>260</u>	<u>220</u>	<u>180</u>	<u>140</u>	<u>100</u>	<u>80</u>	<u>60</u>
<u>Comm Veh (>18k)</u>	<u>400</u>	<u>350</u>	<u>300</u>	<u>250</u>	<u>200</u>	<u>150</u>	<u>100</u>	<u>70</u>
(5) Motor Bus	<u>200</u>	<u>180</u>	<u>160</u>	<u>140</u>	<u>120</u>	<u>100</u>	<u>75</u>	<u>50</u>
(6) Trailers (Non-	<u>20</u>	<u>18</u>	<u>16</u>	<u>14</u>	<u>12</u>	<u>10</u>	<u>10</u>	<u>10</u>
Commercial)								
(7) Non Applicable						_	_	_
(8) Pick up/Van	<u>140</u>	<u>120</u>	<u>100</u>	<u>80</u>	<u>60</u>	<u>50</u>	<u>40</u>	<u>30</u>
(9) Dealer Plates (Initial)	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	100	<u>100</u>	<u>100</u>
<u>Dealer (Subsequent sets)</u>	<u>100</u>							

- (B) <u>Permanent registration</u>. Optional permanent motor vehicles registration tax for non-commercial motor vehicles and trailers that are at least eight years old.
 - (1) Owners of non-commercial motor vehicles and trailers that are at least eight years old may elect to permanently register their non-commercial motor vehicles and non-commercial trailers.
 - (2) The permanent registration expires when the owner transfers or assigns the owner's title or interest in the motor vehicle or trailer and may not be renewed.
 - (3) The optional permanent motor vehicle registration tax for non-commercial motor vehicles is \$125 and for non-commercial trailers is \$25.
- (C) <u>Tax Allocation</u>. Money received by the borough under this section and AS 28.10.431, and as such statute may be hereafter amended, revised or replaced, will be allocated by the borough for city, borough, and service areas using the same method as taxes are distributed, except that population will be the basis rather than assessed value. The method is as follows:
 - (1) The population of each tax authority group (TAG) will be determined. Population will be established by the latest figures determined by the Kenai Peninsula Borough and accepted by the State of Alaska Department of Community and Regional Affairs for allocation of state revenue sharing funds, or other reliable data. Where a TAG boundary and the boundary of the most similar area counted for population (usually a voting precinct) do not coincide, an estimate of the population of the dissimilar area shall be made to arrive at the most accurate determination of population of the TAG. The sum of the populations of all TAGs shall equal the total population of the borough.
 - (2) The total receipts will be apportioned to each TAG based upon its percentage of the total borough population.
 - (3) The receipts apportioned to a particular TAG shall be distributed to the tax authority funds (TAFs) which make up that TAG. Such distribution will be based upon the mill rates of the TAFs compared to the total mill rate of the TAG. The percentage will be equal to the TAFs mill rate divided by the total mill rate for the TAG.
- (D) Exemption. One motor vehicle per household owned by a resident 65 years of age or older on January 1 of the assessment year is exempt from the registration tax under AS 28.10.431. An exemption may be granted under

this subsection only upon written application on a form prescribed by the department of public safety.

5.11.060. - Mobile homes—Classified as real property.

Mobile homes, trailers, trailer coaches, and similar property including portable structures, which are set up and skirted, or otherwise attached to the land as permanent owned or occupied residences or used for office or commercial purposes, are classified as real property. The property taxes levied against mobile homes, trailers, trailer coaches, and similar property including portable structures, classified as real property may be collected in accordance with the procedures established for the collection of personal property taxes within the borough.

5.11.070. - Business inventories.

Business inventories of personal property shall be assessed at the full and true value as of January 1 of the assessment year.

5.11.080. - Exemption—First \$100,000 of business personal property.

In addition to other exemptions required or allowed by law, the first \$100,000 of assessed valuation of personal property used for business purposes, other than motor vehicles and watercraft, owned by each taxpayer shall be exempt from the borough tax levy on personal property within the borough. For taxpayers with more than one personal property tax account, the \$100,000 exemption shall be distributed pro rata amongst all of the taxpayer's accounts based on the proportion of the assessed value in each account to the total assessed value of that taxpayer's personal property.

5.11.090. - Exemption—Business inventory held for resale.

In addition to exemptions presently authorized by the borough, the inventory of a business, such as merchandise, held solely for resale purposes, and in the normal course of that business, is exempt from taxation by the borough.

5.11.100. - Returns—Due date.

Every person owning or having an interest in or holding or controlling personal property subject to personal property tax in the borough, must file a return with the assessor on or before February 15 of each year, on a form prescribed by the assessor. It is the responsibility of the person, who sold or transferred ownership in personal property subject to the tax levied under this chapter, to notify the assessor of the sale or disposition of the property and provide a bill of sale or similar statement including the name and address of the new owners before February 15. The mayor is authorized to adopt regulations, subject to assembly approval, for the administration and enforcement of this provision. A copy of any form required under this section will be provided to the filer at no charge.

5.11.110. - Penalty for late filing or failure to file tax return.

- (A) Late-file penalty. Except as provided below in this section, if the return required by KPB 5.11.100 is not filed by the due date, a penalty of 10 percent of any personal property tax thereafter levied shall be added, plus interest on the tax at 10 percent from the date the taxes would ordinarily come due. Owners of personal property acquired during the previous year who were not the owners of records for the previous year, and did not receive an annual reporting form from the assessor and subsequently failed to file a return with the assessor by February 1, shall have 30 days from the date of the first notification from the assessor before the 10 percent penalty is levied.
- (B) Extension. Upon taxpayer request on a borough form, the assessor may, grant extensions of time for filing for good cause shown.

5.11.120. - Assessment, levy and collection procedures.

Assessment, levy and collection of taxes shall be in accordance with Alaska Statutes governing municipal taxation and in accordance with this chapter, KPB chapter 5.12, and KPB 5.15, as applicable.

5.11.130. - Fine and penalty for false statements.

- (A) <u>Fine.</u> A person who, either individually, as an agent, or on behalf of a corporation, makes a false statement on a return, exemption application, or other form required under this chapter, and fails to correct the false statement within sixty days of filing, is guilty of a violation of this chapter. Any violation of this chapter is an infraction and is subject to the fine provided in KPB 1.24.070.
- (B) <u>Penalty.</u> Any exemption granted on the basis of any false representations will be revoked, and the liability for all taxes, penalties and interest will remain and the person may be prohibited from reapplying for the same exemption for a five-year period.

5.11.140. - Personal property delinquent tax list.

The finance director will compile a list of persons delinquent in personal property taxes or taxes on property the fee title to which rests in the United States, the state or a political subdivision thereof, together with a statement of the amount owing, as soon as possible after January 1 of each year. A copy of the delinquency list will be published in the manner prescribed by KPB 5.12.140. Taxpayers will be provided notice of the date collection actions will commence if the debt remains unpaid and after the expiration of said date, the borough, at its discretion, will proceed with collection actions against the delinquent taxpayer(s).

5.11.150. - Enforcement of Personal Property Tax Lien by Distraint and Sale.

- (A) <u>Distraint and Sale.</u> The personal property tax lien may be enforced by distraint and sale of property. The procedure for distraint and sale of property shall be as follows:
 - (1) A seizure, levy, or distraint is not legal unless demand is first made of the person assessed for the amount of the tax, penalty, and interest. The demand may be sent by ordinary mail to the person's last known address.
 - In consultation with the borough attorney, the borough clerk will issue a distraint warrant to a peace officer. The warrant must include a description of the property subject to distraint, the amount and year of the taxes, penalty and interest, costs to date, and total amount then due, and the date, time and place of sale.
 - (3) The borough clerk must cause at least 1 notice to be published in a newspaper of general circulation within the borough, setting out the description of the property distrained, and the time and place of sale or, if there is no newspaper of general circulation distributed in the borough, post the list at three public places for at least 30 days.
 - (4) The sale will be by public auction set not less than 15 days after the date of the first publication, nor more than 60 days after the date of seizure. The borough may adjourn the sale from time to time, but not for more than 90 days in all after seizure. The property may to the owner upon payment of taxes, penalty, interest and total cost, providing the payment is made prior to the time of sale, and by cash. Property under distraint will be sold at public auction to the highest bidder by cash.
- (B) Proceeds of sale. The former owner of the property must be sent, by regular mail, at the last known address, with the results of the sale. The actual proceeds of the sale will be applied first to costs, including costs of sale, then to interest, then to penalty, and then to taxes. In accordance with AS 29.45.310, if the property is sold for more money than is needed to satisfy the tax, the borough shall remit the excess to the former record owner upon presentation of a proper claim. A claim for the excess filed after six months of the date of sale is forever barred.
- (C) Additional property. If the personal property sold is not sufficient to satisfy the tax, penalty, and interest, and costs of sale, the warrant may authorize the seizure of other personal property sufficient to satisfy the tax, penalty, interest, and costs of sale.

5.11.160. - Disposition of proceeds.

The borough attorney will remit the net proceeds from collection actions under this chapter and chapter KPB 5.12 to the general fund of the borough.

5.11.170. - Definitions.

Unless the context clearly requires a different meaning, in this chapter:

"Aircraft" means any engine powered contrivance invented, used, or designed to navigate, or fly in, the air and that is capable of being manned and is required by the FAA to be registered and certified in order to be manned.

"Commercial aircraft" means any aircraft transporting passengers and/or cargo for some payment or other consideration, including money or services rendered.

"Crashed" means aircraft for which only parts remain that, due to their condition, can no longer be assembled to create any contrivable aircraft. This shall be evidenced by an FAA accident report and/or copy of an insurance claim that determines the aircraft to be a total loss.

"Destroyed" means aircraft that have been damaged by age, weather, neglect and/or external influences outside the owner's control, and only unusable parts remain that, due to their condition can no longer be assembled to create any contrivable aircraft. This shall be evidenced by photographs and a physical inspection by the KPB Assessing staff appraiser if deemed necessary by the borough assessor.

"Dismantled" means aircraft that have been voluntarily disassembled and only parts remain that can no longer be assembled to create any contrivable aircraft. Evidence such as photographs and a physical inspection by the borough assessing staff appraiser shall be provided or allowed if deemed necessary by the borough assessor.

"Good cause" means adequate grounds based on a serious condition or event beyond a party's control to justify a party's request or failure to act.

"Scheduled airline. A "scheduled airline" is any individual, partnership, corporation or association:

- (1) Engaged in air transportation under regular schedules to, over, away from, or within the U.S.; and
- (2) Holding a Foreign Air Carrier Permit or a Certificate of Public Convenience and Necessity, issued by the Department of Transportation pursuant to 14 CFR Parts 201 and 213.

SECTION 3. That KPB chapter 5.12, Real Property Tax and General Provisions, is hereby repealed and reenacted to read as follows:

CHAPTER 5.12. - REAL PROPERTY TAX AND GENERAL PROVISIONS

5.12.010. - Real property tax levy.

- (A) Levy. The taxable status of real property will be determined by its status on January 1 of that assessment year. All real property within the corporate limits of the borough which is not exempt from taxation by law or ordinance is subject and liable to an annual tax, for school and borough purposes, of not more than 8 mills on the assessed valuation of such property, unless the qualified voters of the borough authorize a tax levy at a higher rate and except as authorized by KPB 5.12.130. The borough will collect such tax as is levied on the property within a city by the city council pursuant to applicable law.
- (B) Surface estate owner. Real property taxes shall be assessed and levied against the owner of the surface estate without regard to the value of subsurface mineral rights. Separate ownership of unexploited subsurface mineral rights may be established via a conveyance of such subsurface rights or reservation from conveyance of such subsurface rights by deed or other instrument of conveyance.
- (C) Rate of levy date. The assembly shall annually determine the rate of levy by resolution before June 15.

5.12.020. - Assessing standards.

In accordance with AS 29.45.110, the assessor shall assess property at its full and true value as of January 1 of the assessment year. Assessment, establishment of the rate of levy, collection of taxes and foreclosure of tax liens shall be in accordance with Alaska Statutes governing municipal taxation, this chapter, and standards consistent with standards adopted by the International Association of Assessing Officers.

5.12.030. - Assessment roll.

On or before April 1 of each year, the assessor shall prepare an annual assessment roll. The roll shall contain a description of all taxable property in the borough, the assessed value of the taxable property, and the names and addresses of all the persons who own the taxable property.

5.12.040. - Notice of assessment.

On or before April 1 of each year, the assessor shall give notice of assessment to each person named in the assessment roll. The notices must include: (1) a statement that the described property is taxable and the assessed value; (2) the deadline to appeal; (3) the anticipated dates when the board of equalization will sit; and (4) the date when taxes are payable, delinquent, and subject to penalty and interest.

Assessment notices will be sent by first-class mail, at least 30 days before equalization hearings begin. Notice is effective on the date of mailing.

<u>5.12.050.</u> - Errors or Omissions—Adjustments to the Roll—Administrative adjustment meeting.

- (A) <u>Assessment notice</u>. A person receiving an assessment notice must advise the assessor of errors or omissions including taxable status determinations, in the assessment of the person's property within 30 days after the date of mailing a notice of assessment.
- (B) Adjustments to roll. The assessor may adjust the roll to correct errors or omissions in the roll, or to make changes in valuation or taxable status of property on the roll, and shall mail a notice of assessment, reflecting the assessor's decision, allowing 30 days to appeal to the board of equalization or superior court, as applicable. The assessor may not make changes to the roll after June 1 when the roll is certified, except the assessor may make changes after certification if the changes is due to: (1) a board of equalization decision; (2) a supplementary assessment; (3) a reassessment following a disaster as provided in this chapter; (4) a manifest clerical error; (5) an approved tax adjustment request as provided in this chapter; or, (6) a court-order from a court with jurisdiction over the matter.
- (C) Adjustment meeting. The assessor, or designee, shall provide, upon request, an informal adjustment meeting between the assessor, or designee, and the person receiving an assessment notice, for the purpose of resolving a valuation or tax exemption dispute. The meeting must be requested within 30 days of the mailing of the notice of assessment.

5.12.060. - Tax adjustment requests.

A tax adjustment request change to the tax assessment roll must be approved by the mayor upon request of the borough assessor.

5.12.065. - Manifest clerical error—Refund.

- (A) Correction. Per AS 29.45.180, a person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct a manifest clerical error within one year of the date the tax is paid subject to the error and recommend the borough process a refund in accordance with subsection (B). The assembly may correct manifest clerical errors at any time.
- (B) Refund. If, in payment of taxes legally imposed, a remittance by a taxpayer through error or otherwise exceeds the amount due, and the borough, on audit of the account in question, is satisfied that this is the case, the borough

shall refund the excess to the taxpayer with interest at eight percent from the date of payment. In accordance with AS 29.45.500, a claim for refund filed one year after the due date of the tax is forever barred.

<u>5.12.070.</u> - Certification of assessment roll—Supplementary assessments.

- (A) Roll certification. Upon completion of the board of equalization hearings, the assessor shall enter the assessment changes made by the board decisions on the assessment roll. Except for supplementary assessments, the assessor shall certify the final assessment roll by June 1, and shall immediately thereafter notify each city in the borough authorized to levy a tax of the total assessed value for the city. Before June 15, each city in the borough authorized to levy a tax shall notify the borough clerk of the rate of levy of the tax for city purposes, by delivering a certified copy of the resolution adopted by the city council to the borough clerk.
- (B) <u>Supplementary assessments</u>. The assessor will include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter for the original roll.

5.12.080. - Tax statements.

By July 1 of the tax year, the finance director shall mail tax statements to the persons listed as owners of record on the tax rolls setting out the levy, dates when taxes are payable and delinquent, and penalties and interest.

5.12.090. - Tax due date—Rates of Penalty and Interest.

- October 15 and becomes delinquent thereafter. At the option of the taxpayer, taxes may be paid in two equal installments. If the taxpayer elects this option, the first one-half of the taxes payable must be paid on or before September 15. The second one-half taxes then become due on or before November 15 and become delinquent thereafter. If the first one-half of the taxes payable is not paid by September 15, payment of the taxes in full becomes due on or before October 15.
 - (1) If September 15, October 15, or November 15 falls on Saturday, Sunday, or a legal holiday, the taxes normally due on such date shall be due on the next business day and shall be delinquent thereafter.
 - (2) A payment of taxes received by the borough on the first business day after the normal due date will not be considered delinquent. A payment of taxes made by mail will not be considered delinquent if the postmark on the envelope indicates the date of mailing to be on

- or before the first business day following the date on which the taxes become due pursuant to other provisions of this section.
- (B) <u>Penalty and interest</u>. If the taxes are not in full when due penalty and interest accrue as follows:
 - (1) A penalty of 5 percent of the taxes due shall be added to all delinquent taxes on the day they become delinquent and an additional penalty of 5 percent of the taxes due shall be added to any tax more than 30 days delinquent.
 - (2) Interest at a rate of 10 percent a year shall accrue upon all delinquent unpaid taxes, not including penalties, from due date until paid in full.
- (C) Supplemental assessment bills. On supplemental billings where there is only one installment, a late payment penalty of 5 percent of the taxes due shall be added to all delinquent taxes on the day they become delinquent and an additional penalty of 5 percent of the taxes due shall be added to any tax more than 30 days delinquent. Interest shall be calculated at 10 percent per year from the date that the taxes would have ordinarily come due.

5.12.100. - Method of determining the full and true value of property that qualifies for a low-income housing credit under 26 USC 42.

- (A) Appraisal Method. Pursuant to AS 29.45.110(d)(2), the full and true value of all property within the Kenai Peninsula Borough that first qualifies for a low-income housing credit under 26 U.S.C. § 42 on or after January 1, 2001, shall be exempt from the requirement that the value be based on the actual income derived from the property. For property that first qualifies for a lowincome housing credit under 26 U.S.C. § 42 on or after January 1, 2001, the assembly may determine, by parcel, whether the property shall be assessed based on the estimated price that it would bring in an open market and under the then-prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels, or on the basis of actual income derived from the property without adjustment based on the amount of any federal income tax credit given for the property. Once the manner of assessment of the property has been determined under this subparagraph, the assembly may not change the manner of assessment of that parcel of property if debt relating to the property incurred in conjunction with the properties qualifying for the lowincome housing tax credit remains outstanding.
- (B) Assembly resolution. To secure an assessment based upon the actual income derived from the property under this section, an owner of property that qualifies for the low-income housing credit shall apply to the assessor before May 15 of each year in which the assessment is desired. The property

owner shall submit an application on forms prescribed by the assessor and shall include information that may reasonably be required by the assessor to determine the entitlement of the applicant. All such applications shall be forwarded to the assembly by resolution for a determination of the assessment manner.

5.12.110. - Method of determining the full and true value of contaminated property.

- (A) Appraisal method. The assessor shall apply any lawful, reasonable and recognized appraisal approach in the determination of the full and true value of contaminated property in accordance with this section. Real property on which hazardous substances may legally be stored, disposed of or released is not considered to be contaminated for purposes of reducing an assessment.
- (B) Definitions. In this section, unless the context otherwise requires:
 - (1) "Contaminated property" means all or a portion of a parcel of real property that on January 1 of the assessment year is either:
 - (a) On the National Priority List of the Environmental Protection Agency and supported by either a Phase II report or a report determined to be substantially equivalent by the assessor;
 - (b) Included in the State of Alaska, Department of Environmental Conservation Contaminated Sites Data Base (Contaminated Site List) and supported by either a Phase II Report or a report determined to be substantially equivalent by the assessor; or
 - (c) A property not on either of the above lists but proven to be contaminated through the submission of either a Phase II Report or a report determined to be substantially equivalent by the assessor, containing reliable and valid data sufficient to permit independent scientific verification of the conclusions reached. The data may include such information as engineering studies, environmental audits, laboratory reports and other valid scientific data.
 - (2) <u>"Hazardous substance"</u> has the meaning ascribed in AS 46.08.900(6), as now enacted or as may be hereinafter amended.
 - (3) "Phase II Report" means an Environmental Assessments Phase II Report that verifies contamination and delineates the area and

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concentration of contaminants through analysis of soil, air or water samples and includes the cost to cure or contain the contamination.

5.12.120. - Farm or agricultural use—Assessment.

Full and true value for farm use land will be determined by the assessor in accordance with the requirements set forth in AS 29.45.060, as amended.

5.12.130. - Levy to meet debt or natural disaster authorized.

All real and personal property of the borough is subject to and liable for a tax levy at the maximum rate allowed by law without referendum, when a levy in excess of 8 mills is necessary to meet the obligation of a debt contracted for capital improvements and ratified by a majority vote of those qualified to vote and voting on the question, or to meet an emergency threatening the public peace, health or safety.

5.12.140. - Foreclosure list—Publication and notice.

- (A) Foreclosure list. In accordance with AS 29.45.330, the borough will:
 - (1) annually present a petition for judgment and a certified copy of the foreclosure list for the previous year's delinquent taxes in the superior court for judgment; and
 - (2) publish the foreclosure list for four consecutive weeks in a newspaper of general circulation distributed in the municipality or, if there is no newspaper of general circulation distributed in the borough, post the list in at three public places for at least 30 days;
 - (3) within 10 days after the first publication or posting, mail to the last known owner of each property as the owner's name and address appear on the list a notice advising of the foreclosure proceeding in which a petition for judgment of foreclosure has been filed and describing the property and the amount due as stated on the list.
- (B) The assembly will annually determine if there is a newspaper of general circulation in the borough and, if so, by resolution designate the newspaper in the borough in which the roll will be published, together with the days of publication. The foreclosure list must be arranged in alphabetical order as to the last name and, in accordance with AS 29.45.330, include: (1) the last known owner; (2) the property description as stated on the assessment roll; (3) years and amounts of delinquency; (4) penalty and interest due; (5) a statement that the list is available for public inspection at the clerk's office; (6) a statement that the list has been presented to the superior court with a petition for judgment and decree.

5.12.150. - Property interests subject to tax foreclosure.

- (A) <u>Threshold.</u> No real property will be subject to foreclosure unless the delinquent balance due is greater than \$500.00 or, if the delinquent balance is less than \$500 and at least two years of taxes are delinquent.
- (B) Surface and subsurface interests. Foreclosure proceedings are instituted against the surface estate, and real property interests subject to tax foreclosure shall include each and every interest in the surface estate. Subsurface interests and rights that have not been severed from the surface estate will be considered to run with the land and transfer upon deed conveyance.

5.12.160. - Statutory compliance.

Enforcement of borough real property and personal property tax liens, including foreclosure proceedings, will be in accordance with AS 29.45.290 to AS 29.45.500.

5.12.170. - Application of property tax payments.

- (A) Application of payments. Payments on property tax accounts shall be applied to the oldest balance due, by tax year, in the following order: first to accrued fees and costs, then accrued interest, then accrued penalty, then to the tax principal; and then the next oldest balance due, in the above order, and so forth, until the payment is applied in full; except as otherwise provided in this section.
- (B) *Variance*. The borough may by written agreement, or shall by court order, vary the application of payments.

5.12.180. - Redemption period—Dispositions of tax foreclosed property.

- (A) Redemption period. In accordance with AS 29.45.390 and AS 29.45.400, foreclosed property is transferred to the borough for the lien amount. Properties transferred to the borough are held by the borough for at least one year. A party having an interest in the property may redeem the property in accordance with AS 29.45.400. At least 30 days before the expiration of the redemption period the clerk or the clerk's designee must publish a redemption period expiration notice containing all the information required by AS 29.45.440.
- (B) Disposition. In accordance with AS 29.45.460, the assembly will designate by ordinance whether foreclosure property deeded to the borough will be retained for a public purpose, as provided in KPB 5.12.190. Tax-foreclosed property conveyed to the borough and not required for a public purpose may be sold, as provided in KPB 5.12.200.

5.12.190. - Foreclosed lands retained for a public purpose.

The mayor will cause a review of the foreclosed properties to determine if any of the tax-foreclosure lands are suitable for a public purpose and, following the review, recommend to the assembly which lands should be retained for a public purpose and classified accordingly. The assembly will determine by ordinance whether foreclosure property deed to the borough will be retained for a public purpose. The ordinance must contain the legal description of the property, the address or a general description of the property sufficient to provide the public with notice of its location, and the name of the last record owner of the property as the name appears on the assessment rolls.

5.12.200. - Foreclosed lands for sale.

- (A) Foreclosed properties not retained for a public purpose may, by ordinance, be approved for sale and disposal.
- (B) Upon determination by ordinance that a public need no longer exists, foreclosed properties retained for a public purpose, may be sold in accordance with the requirements of AS 29.45.460.
- (C) Foreclosed lands sold under the provisions of this section are not subject to the classification procedures contained in KPB Chapter 17.10.

5.12.210. - Repurchase—Proceeds of tax sale.

- (A) Repurchase. Upon satisfactory identification, the record owner at the time of tax foreclosure, or the record owner's assigns, may at any time before the sale, or contract for sale, of tax foreclosed property repurchase that property for the full amount due to the borough and any city under the judgment and decree of foreclosure, plus accrued interest and associated costs of collection, and delinquent taxes assessed and levied as though it had continued in private ownership, together with recording fees. Any person asserting to be an assignee of the record owner must provide an abstract of title, title opinion or title report, at no cost to the borough, establishing the right to repurchase.
- (B) No repurchase of public purpose lands. All rights of repurchase of the property cease upon enactment of an ordinance providing for the retention of one or more parcels of tax foreclosed property by the borough for a public purpose, unless the ordinance provides otherwise.
- (C) <u>Proceeds for property within a city</u>. If the borough or a city sells any parcel situated within a city levying a real property tax for municipal purposes, then the proceeds of the borough and city real property taxes, penalties,

- interests and costs shall be divided between the borough and the city in proportion to their respective tax rates.
- (D) Proceeds. The borough will retain from the proceeds of the sale of each parcel of tax foreclosed land only that amount attributable to delinquent borough taxes accrued through the date of sale, together with all applicable penalties, interests and costs, including the costs of collection, sale, and attorney fees.
- (E) Proceeds subject to claim by former owner. All proceeds received by the borough from the sale of each parcel of tax foreclosed land which are in excess of the amounts of real property taxes, penalties, interest and applicable costs accruing through the date of sale shall be held by the borough on behalf of the former record owner for 6 months from the date of sale.
- (F) Excess proceeds. The former record owner of tax foreclosed real property which has been held by the borough for less than 10 years after the close of the redemption period, which has never been designated for retention of public purpose, and which is sold by the borough at a tax foreclosure sale is entitled to that portion of the proceeds of the sale which exceeds all sums due to the borough and city. If the proceeds of the sale of the tax foreclosed property sold by the borough exceeds the sums due to the borough and city, written notice will be sent to the former notice stating the amount of the excess and the manner in which a claim for the balance of the proceeds may be submitted. This notice will be mailed to the former owner's last address of record according to assessing department records. Upon presentation of a proper claim, the borough will remit the excess proceeds to the former record owner.
- (G) <u>Barred claims under State law.</u> Per AS 29.45.480, a claim for the excess filed after six months of the date of sale is forever barred. Unclaimed excess proceeds will be transferred to the Land Trust Fund of the borough.

5.12.220. - Definitions.

"Manifest clerical error" means a typographical, computational or other similar error apparent from the assessment notice, tax statement or other borough tax record created by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

"Real Property" means land and interests in land and includes:

- (1) <u>Land and all buildings, structures, improvements, and fixtures</u> thereon, and appurtenances thereto;
- (2) Mobile homes, trailers, house trailers, trailer coaches, motor homes, and similar property used or intended to be used for residential,

office or commercial purposes and attached or connected to water, gas, electric facility, or sewage facility; excepting, such vehicles which are unoccupied and held for sale by persons engaged in the business of selling such vehicles; or

(3) Leases and possessory interests in the above.

SECTION 4. That the KPB Code of Ordinances is hereby amended by adding a new chapter to be numbered KPB 5.13, relating to Real Property Tax Exemptions, Credits and Deferrals, which shall read as follows:

<u>CHAPTER 5.13. - REAL PROPERTY TAX EXEMPTIONS, TAX CREDITS,</u> AND DEFERRALS

5.13.010. - Date for determination of use.

Real property tax exemptions are based on the use and situs of property as of January 1 of a tax year and may only be approved for the current tax year. Proration of a real property tax exemption is prohibited.

5.13.020. - Tax exemption, tax credit, and deferrals application procedure.

- (A) A tax exemption, tax credit, or deferral under this chapter and KPB Chapter 5.12 may not be processed unless the applicant submits a complete application, and provides such additional information as may be requested by the assessor, mayor, or assembly. The assessor is hereby authorized to prescribe each application form that will provide sufficient information to determine whether any tax exemption or deferral should be granted. The accuracy of the information provided in the application must be verified by the applicant or an authorized officer of the applicant.
- (B) Any exemption, tax credit, or deferral granted on the basis, in full or in part, of a false representation will be revoked, and the liability for all taxes, penalties and interest will remain. An applicant who makes a false representation in any submission to the borough related to application for, or review of, a tax exemption or deferral under this chapter or KPB Chapter 5.12 is subject to a fine as set forth in KPB 1.24.070 and may be prohibited from reapplying for the same exemption for a five-year period.

5.13.030. - Exclusive use—Developed land.

For the purposes of this chapter, exclusive use for an exempt purpose means the property is developed and put to use to effectuate the intent of the tax exemption, credit, or deferral. Nothing in this section requires an applicant for a tax exemption to develop the property if there is a deed restriction that runs with the land and requires the property remain undeveloped for conservation or preservation

purposes, or if it is determined that undeveloped or vacant land serves a community benefit for tax exemption purposes.

5.13.035. - Exclusive use—Temporal use requirement.

- (A) <u>Individuals</u>. Tax exemptions for property tax exemptions related to occupancy of the property and residency in the borough, the applicant must occupy and use the property for at least 185 days per year.
- (B) Entities. Nonprofit or other entity-based tax exemptions, credits, or deferrals, must exclusively use the property for the stated purpose for at least 30 days per year and provide proof of use if requested by the assessor.

5.13.040. - Application deadline—Inability to comply.

- (A) Filing deadline. Unless specifically provided otherwise in this chapter, all exemption applications are due on or before February 15 of the tax year. If February 15 of a tax year falls on a weekend or holiday, the application is due the next business day. An application filed after February 15 deadline will not be considered unless an extension is granted pursuant to subsection (B) below.
- (B) Request for Extension; Inability to Comply Determinations. An applicant who fails to submit an exemption, tax credit, or deferral application by the filing deadline may request a deadline extension due to an inability to comply with the deadline. The following procedure will apply to requests for a deadline extension:
 - (1) A request for an extension must include an affidavit stating the reasons for the applicant's inability to comply with the filing deadline along with any supporting documentation. A request received without proper documentation will not be considered and will be considered ineligible.
 - (2) Within 10 business days of receiving the request for a deadline extension, the assessor will issue a written decision.
 - (3) The assessor's decision is a final administrative decision. Within 30 days of the date of mailing of the decision, an applicant aggrieved by any determination of the assessor may file an appeal in a Superior Court within the Kenai Peninsula in accordance with Alaska Civil Rule 3(b).

For purposes of this section, an inability to comply determination must be based on a serious condition or event, as defined in KPB 5.13.190.

5.13.050. - Review and determination.

- (A) Except as provided in subsection (B) below, the assessor will determine whether the applicant is eligible for a tax exemption, credit or deferral under this chapter and KPB Chapter 5.12. If the application is incomplete or the applicant is otherwise ineligible for exemption or deferral, the assessor will promptly notify the applicant in writing.
- (B) For an economic development tax exemption, subject to the requirements of this chapter and KPB Chapter 5.12, the assembly will determine whether the applicant is eligible for a tax exemption. The assessor will provide the borough clerk a copy of the application and staff report containing the assessor's recommendation. The borough clerk will then schedule the matter for a public hearing before the assembly.

5.13.060. - Transfer of ownership or change of use.

Every person or entity granted an exemption under this chapter must notify the assessor of any change in ownership, residency, permanent place of abode, status of disability, or change in use. This requirement will be included on the exemption application form. The assessor will review all such changes and issue a determination regarding the status of the exemption following the change. Failure to notify the assessor of such a change, may result in revocation of the tax exemption or deferral and require payment of the property taxes when due. The assessor's determination under this section may be appealed in accordance with KPB Chapter 5.15, Tax Appeals.

5.13.070. - Annual audit.

An approved tax exemption, credit or deferral granted is subject to annual audit by the assessor. The assessor may request documentation or other information reasonably necessary to confirm that the exemption, credit or deferral continues to meet the requirements under the law. If the assessor determines that the property no longer qualifies for an exemption or deferral under this chapter and KPB 5.12, the assessor's determination may be appealed in accordance with KPB Chapter 5.15, Tax Appeals.

5.13.080. - Real property exemptions, tax credits, and deferrals.

Pursuant to AS 29.45, and subject to the application deadlines and procedures set forth below and in KPB chapter 5.13, the following real property is exempt from general taxation:

(A) *State mandated exemptions – Residents.*

- (1) <u>Senior Citizens' exemption</u>. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090.
- (2) <u>Disabled veteran exemption</u>. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090.
- (B) <u>State mandated exemptions Nonprofit Entities.</u>
 - (1) Municipal property. Subject to the criteria and requirements set forth in AS 29.45.030.
 - (2) <u>Federal property</u>. Subject to the criteria and requirements set forth in AS 29.45.030.
 - (3) Property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.160.
 - (4) <u>Armed forces.</u> Subject to the criteria and requirements set forth in AS 29.45.030.
 - (5) Real property or an interest in real property that is exempt from taxation under 43 U.S.C. 1620(d) (ANCSA).
- (C) Optional tax exemptions, credits, or deferrals adopted by the Borough pursuant to AS 29.45 Residents.
 - (1) Senior Citizens' exemption. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090. The maximum combined senior exemption under subsection (A), of this subsection, and KPB 5.13.080(C)(5) is \$350,000 of assessed value, unless a hardship exemption is granted. For the purposes of this chapter and KPB 5.13.090(C), the required state senior exemption and the optional borough exemption are considered one exemption.
 - (2) <u>Disabled veteran exemption</u>. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090. This exemption is in addition to the exemption under subsection (A) above and in an unlimited amount.
 - (3) <u>Disabled residents Exemption</u>. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.100.

- (4) <u>Volunteer firefighters/EMS Exemption</u>. Subject to the maximum exemption amount application procedure, criteria, and eligibility requirements set forth in KPB 5.13.110.
- (5) <u>Residential real property Exemption</u>. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.120.
- (6) <u>Senior and disabled veteran hardship exemption</u>. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.
- (D) Optional tax exemptions, credits or deferrals adopted by the borough pursuant to AS 29.45 Nonprofit entities.
 - (1) <u>Community Purpose property</u>. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.170.
- (E) Optional Exemptions and tax credits adopted by the borough pursuant to AS 29.45 *Individuals or Entities*.
 - (1) <u>Harvesting insect infested timber resources</u>. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.130.
 - (2) <u>Anadromous waters habitat protection area.</u> Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.140.
 - (3) <u>Disaster damages</u>. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.150.
 - (4) <u>Residential renewable energy systems.</u> Subject to application procedure and criteria set forth in KPB 5.13.155.
 - (5) <u>Economic development property exemption</u>. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.180.
 - (6) <u>Fish habitat protection and restoration projects tax credit.</u> Subject to the maximum credit amount, application procedure and criteria set forth in KPB 5.14.

<u>5.13.090. - Senior Citizens and Disabled Veteran Tax Exemption—Application</u> <u>Requirements and Criteria</u>

- (A) Exemption. Pursuant to KPB 5.13.080(A) and (C), a single parcel of real property owned and occupied as the primary residence and permanent place of abode of the applicant is exempt up to \$300,000 for an eligible senior citizen and an unlimited amount for an eligible disabled veteran, as set forth in KPB Chapter 5.12 and this chapter. Any exemption granted under this section may only include the primary parcel.
- (B) <u>Senior Citizens Exemption Criteria</u>. To be eligible for the senior citizens exemption the following criteria must be met:
 - (1) The applicant was a resident of the State of Alaska prior to January 1 of the tax year.
 - (2) The applicant owns and occupies the property as the applicant's primary residence and permanent place of abode.
 - (a) An applicant may rebut the presumption that property has not been occupied as a primary residence and permanent place of abode if the applicant occupied it for less than 185 days during the previous year by providing proof that the applicant meets the statutory criteria for an allowable absence under AS 43.23.008, as amended, relating to Permanent Fund Dividend allowable absences.
 - (b) An applicant must provide proof of residency and verify that the individual is not a resident of any other state, that the applicant occupies the property for at least 185 days a year, and that the individual meets the residency duration requirements to be eligible for a permanent fund dividend under AS 43.23.005.
 - (3) The applicant is 65 years of age or older as of January 1 of the tax year in which the exemption is sought, or at least 60 years old who is the widow or widower of a person who previously qualified for this exemption.
 - (4) For residents 65 years of age or older or residents at least 60 years old who are the widow or widower of a resident 65 years of age or older to be eligible for an exemption.
 - (5) The applicant must own the property and occupy the property. In the event an individual qualifies for the exemption after January 1 of the tax year then that individual may apply the following year.

- (C) <u>Disabled Veteran Exemption Criteria</u>. To be eligible for the disabled veteran exemption the following criteria must be met:
 - (1) The applicant was a resident of the State of Alaska prior to January 1 of the tax year.
 - (2) The applicant provides a letter from the U.S. Department of Veteran Affairs (VA) showing the applicable is a disabled veteran. If the disability is less than a permanent disability, the applicant must submit an official disability percentage letter from the VA each year prior to February 15 showing a 50 percent or greater disability.
 - (3) The applicant is at least 60 years old who is the widow or widower of a person who previously qualified for this exemption.
 - (4) The applicant owns and occupies the property as the applicant's primary residence and permanent place of abode.
 - (a) An applicant must provide proof of residency and verify that the applicant is not a resident of any other state, that the applicant occupies the property for at least 185 days a year, and that the individual meets the residency duration requirements to be eligible for a permanent fund dividend under AS 43.23.005.
- (D) Spatial apportionment. This exemption applies only to the portion of the property owned and occupied by the eligible applicant. If the property is owned or occupied by any other adult persons, other than the eligible applicant and the applicant's spouse, the assessor will apply spatial apportionment.
- (E) One exemption per parcel. One senior or disabled veteran exemption per primary parcel. Only one senior or disabled veteran exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties must decide among themselves who is to receive the benefit of the exemption. Notwithstanding this subsection, an applicant who is eligible for both this exemption and a residential real property tax under KPB 5.13.060 may be granted multiple exemptions, up to a maximum of \$375,000 for the same property.
- (F) Application deadline. The application form must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. A qualified senior citizen, disabled veteran, or surviving spouse of either, need not file an application for successive tax years if there is no change in ownership, no change in permanent place of abode by the owner of record, or no change in status of disability if the owner is a disabled veteran. However, a qualified senior

- citizen or qualifying surviving spouse must meet the residency requirements as described above in subsection (B) in order to continue to be qualified without filing an application for successive tax years. Property owners must notify the borough when the requirements for exemption are no longer met.
- (G) Other residency. An applicant under this section is ineligible to receive the exemption if the applicant has applied for or received a similar residency-based exemption for the same year for property located in another jurisdiction outside the borough.

5.13.095. - Senior citizen and disabled veteran hardship exemption.

- Exemption. An individual who otherwise qualifies for a senior citizen or (A) disabled veteran property tax exemption under this state law and this chapter, is eligible for a hardship exemption if the criteria set forth in this section are met. If allowed, a hardship exemption will be granted only for that portion of an eligible applicant's real property tax liability in excess of two percent of the applicant's gross household income as calculated after the senior citizen and disabled veteran property tax exemption required by state law is applied. Only one hardship exemption may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide among themselves who is to receive the benefit of the exemption. No exemption may be granted if the assessor determines, after notice and an opportunity for a hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The hardship exemption determination of the assessor is a final administrative decision and may be appealed to the superior court within 30 days of the date of the decision.
- (B) <u>Criteria.</u> The following criteria must be met in order for an applicant to be eligible for a hardship exemption:
 - (1) The applicant must qualify for a senior citizen or disabled veteran property tax exemption in accordance with KPB 5.13.090 and state law; and
 - (2) The applicant's gross household income, from all sources in the prior year, may not exceed 120 percent of the most current Median Family Income for Kenai Peninsula as set by the U.S. Department of Housing and Urban Development for a similar sized household except as follows:
 - (a) An applicant whose household gross income exceeds 120 percent of the Median Family Income for Kenai Peninsula Borough as set by the U.S. Department of Housing and

Urban Development may nevertheless qualify for an exemption in the case of a documented extenuating or extraordinary circumstance that results in a one-time expense that, when subtracted from the applicant's household gross family income, results in the applicant's gross family income falling below 120 percent of the Median Family Income for Kenai Peninsula Borough for the year in question.

- (C) Procedure. In applying for a hardship exemption, the applicant must submit the following documentation no later than April 30 of the assessment year for which the exemption is sought:
 - (1) Form 21-400c;
 - (2) A Federal Income Tax Return filed in the same year in which the exemption is sought, for all occupants in the applicant's home who are required to file federal income tax; and
 - (3) A hardship exemption application supplied by the assessor's office, including any necessary attachments or additional documentation as may be required by the assessor.

5.13.100. - Disabled resident property tax credit—Application requirements and criteria.

- (A) Exemption. Pursuant to KPB 5.13.080, a single parcel of residential real property, owned or partly owned, and occupied as a primary residence and permanent place of abode by a disabled resident applicant may be eligible for a tax credit up to a maximum amount of \$500 of such tax, as set forth in KPB Chapter 5.12 and this section.
- (B) Criteria. To qualify for this exemption, the applicant must be determined to be totally and permanently disabled. The determination must be in writing and issued by the administrator, board or other appropriate authority of the U.S. Social Security Program or other government agency. A property granted an exemption under KPB 5.13.090 or AS 29.45.030(e) is not eligible to receive an exemption under this section.
- (C) <u>Application deadline</u>. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought.

<u>5.13.110. - Volunteer firefighters and providers of emergency medical services property tax exemption—Application requirements and criteria.</u>

- (A) Exemption. Pursuant to KPB 5.13.080(C), a single parcel of residential real property, owned or partly owned, and occupied as a primary residence and permanent place of abode by a borough resident who provides volunteer firefighting services or volunteer emergency medical services is eligible for a general taxation exemption not to exceed \$10,000 of the assessed value as set forth in KPB Chapter 5.12 and this chapter.
- (B) <u>Criteria.</u> To qualify for this exemption, on January 1 of the assessment year a person must be certified as:
 - (1) A current and active volunteer of a State of Alaska recognized first responder service, registered fire department or a certified ambulance service located within the borough; and
 - (2) If providing volunteer firefighting services, be certified as a firefighter by the Alaska Department of Public Safety; or
 - (3) If providing volunteer emergency medical services, be certified under AS 18.08.082.

The fire or EMS chief as appropriate for each department shall be responsible for certifying that the volunteer has met the criteria established for this exemption and will submit the names to the Kenai Peninsula Borough annually on or before February 15. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

(C) <u>Application deadline</u>. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before January 15 of the tax year for which the exemption is sought.

<u>5.13.120.</u> - Residential real property tax exemption—Application requirements and criteria.

- (A) Exemption. Pursuant to KPB 5.13.080(C), the first \$75,000 of the assessed valuation of a single parcel of residential real property, owned or partly owned, and occupied as a primary residence and permanent place of abode by a resident may be eligible for a general taxation exemption as set forth in KPB Chapter 5.12 and this chapter.
- (B) <u>Criteria</u>. To qualify for this exemption, on January 1 of the assessment year an applicant must:
 - (1) Be a permanent resident of the borough and occupy the property as the applicant's primary residence and permanent place of abode.

- **(2)** An applicant under this section is ineligible to receive the exemption if the applicant has applied for or received a similar residency-based exemption for the same year for property located in another jurisdiction outside the borough.
- (3) Only one exemption under this section may be granted per parcel of residential real property.
- (C) Rebuttal presumption. If the owner of record occupied the property for less than 185 days during the previous year, the assessor may presume that the property has not been occupied as the owner of record's primary residence and permanent place of abode, The applicant may rebut this presumption by providing the assessor with satisfactory evidence that the lack of occupancy was for personal or a dependent family member's medical care and that but for the absence for medical care the applicant would have met the exemption criteria.
- Application deadline. On a form prescribed by the assessor, the application (D) must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. An updated application is not required for successive years unless there is a change in ownership or occupancy of the residence, or the assessor has selected the parcel for audit.

5.13.130. - Harvesting insect infested timber resources—Application requirements and criteria.

- Exemption. Pursuant to KPB 5.13.080(C), the increase in assessed value of (A) property resulting from timber harvest and related actions is exempt from taxation as follows: (1) the harvested area of land significantly infested or at risk of being significantly infested with insects due to an infestation of insects in the area in which the land is located; (2) improvements to the real property for which this exemption is sought, including personal property affixed to the improvements located on such property, if they are used for and are necessary for the harvest of the timber that is infested or in danger of being infested; and (3) to the extent the timber harvest converts exempt property to taxable property, this exemption shall apply to the entire assessed value of the property.
- (B) Criteria. For timber to be considered harvested, the timber must be cut and removed. A significant infestation in the area in which the land is located means a widespread and intensive insect attack that will result in mortality of timber resources or has already caused large scale tree mortality. Land considered at risk of being significantly infested must have the following two characteristics: (1) the land must have a forest structure that is susceptible to significant insect infestation; and (2) a significant level of

- insect population development is located immediately adjacent or within close proximity of the forested land.
- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. The application must include a copy of the detailed plan of operation (DPO) required by 11 AAC 95.220 and filed with the Division of Forestry. In the event the DPO extends beyond the initial assessment year, the applicant must file additional complete application(s) no later than February 15 of each assessment year for which an exemption is sought. The assessor must be promptly provided with a copy of any amendment of the DPO. The exemption will be for the prior calendar year harvests.
- (D) <u>Assessor determination</u>. The assessor is authorized to deny part or all of an exemption request if the application is incomplete or an investigation and inspection of the property reveals that the timbering does not meet the requirements of this ordinance and AS 29.45.050(q), as amended, or the area timbered is different from that stated in the exemption request.

<u>5.13.140. - Anadromous waters habitat protection areas exemption—</u> Application requirements and criteria.

- (A) Exemption. Pursuant to KPB 5.13.080(C), the increase in assessed value of improvements to real property located within 150 horizontal feet from the mean high tide line or ordinary high water line of the anadromous waters listed in KPB 21.18.025 is eligible for a general tax exemption as set forth in KPB Chapter 5.12 and this chapter.
- (B) <u>Criteria</u>. To qualify for this exemption, certain improvements to the real property are exempt if:
 - (1) an increase in assessed value is directly attributable to alteration of the natural features of the land, or new maintenance, repair, or renovation of an existing structure; and
 - (2) the alteration, maintenance, repair, or renovation, when completed, enhances the exterior appearance or aesthetic quality of the structure; and
 - (3) meets the criteria for a fish habitat and restoration project described in KPB 5.14.040.

An exemption may not be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or

- nonresidential use in the structure or for the alteration of land as a consequence of construction activity.
- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before January 15 of the tax year for which the exemption is sought. The assessor may require such information as is reasonably necessary to determine compliance with the requirements of this chapter and KPB 5.12. If an exemption is granted, it may continue for up to four years from the date improvement is completed, or from the date of approval for the exemption by the local assessor, whichever is later.

<u>5.13.150.</u> - Disaster damage exemption—Application requirements and <u>criteria.</u>

- (A) Exemption. Pursuant to KPB 5.13.080(C), real property damaged by a disaster or during a declared local disaster emergency may apply for reassessment of that property under this section. In addition, the assessor may initiate such reassessment where the mayor determines that within the current assessment year taxable property located in the borough was damaged by a disaster.
- (B) <u>Criteria</u>. Damage or a disaster caused or created by the applicant or owner of the property is not eligible for reassessment. To be eligible for reassessment, the damage to the property must have been caused by any of the following:
 - (1) A disaster in an area or region declared by the mayor, the governor, or the president to be in a condition of disaster emergency.
 - (2) A disaster as that term is defined in this chapter.
 - (3) A disaster that, with respect to a possessory interest in land owned by the state or federal government has caused the permit or other right to enter upon the land to be suspended or restricted.
- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department within 60 days of the disaster, requesting reassessment and describing the condition and value of the property immediately before and after the damage or destruction. If no application is made and the assessor determines that within the calendar year a property has suffered damage caused by a disaster that may qualify the property owner for relief under this section, the assessor may provide the last known owner of the property with an application for reassessment. The property owner must file the completed application within 30 days of the date of the mailing of notification by the

- assessor but in no case more than 60 days after the occurrence of said damage.
- (D) Inspection. Upon receiving the proper application, the assessor or assessor's designee will inspect the property and verify the prior year's full and true value of land, improvements, personal property, or the proposed or certified current year's value immediately before and after the damage or destruction. If an applicant has refused or failed to provide the assessor or the assessor's agent full access to property or records reasonably requested by the assessor, the applicant will be precluded from any reduction or relief, and any valuation or valuation issue affected by the lack of access will be decided in favor of the assessor.
- (E) Damage computation. If the sum of the full and true values of the land, improvements, and personal property before the damage exceeds the sum of the values after the damage by \$10,000.00 or more, the assessor shall also separately determine the percentage reduction in value of the land, improvements, or personal property due to the damage or destruction. The assessor shall reduce the values appearing on the assessment roll by the percentage of damage or destruction computed pursuant to this section, and the taxes due on the property shall be adjusted as provided this section. However, the amount of the reduction shall not exceed the actual loss. Any damages to land, improvements, personal property, or additions that do not appear on the assessment roll are not eligible for consideration under this section.
- (F) Notice of reassessment. The assessor will notify the applicant in writing of the amount of the proposed reassessment. The notice will state that the applicant may appeal the proposed reassessment to the board of equalization within 30 days of the date of mailing the notice.
- (G) Tax adjustment. The tax rate fixed for the property so reassessed shall be applied to the amount of the reassessment as determined in accordance with this section. The owner of record shall be liable for a prorated portion of the taxes that would have been due on the property for the current calendar year had the disaster not occurred. This proration is determined on the basis of the number of days remaining in the calendar year beginning with the date of the disaster. For purposes of applying the calculation in prorating taxes, the term "calendar year" means the portion of the current tax year used to determine the adjusted amount of taxes based on a 365-day year. If the damage or destruction occurred after January 1 and before the beginning of the next calendar year, the reassessment shall be utilized to determine the tax liability for the current year. Any tax paid in excess of the total tax due shall be refunded to the taxpayer as an erroneously collected tax within 60 days of the final determination of the adjusted tax liability.

- (H) <u>Tax roll adjustment</u>. Any reassessed value resulting from one or more reductions in full and true value of amounts, as determined above, shall be forwarded to the finance director. The finance director will calculate and enter the reassessed tax values on the finance roll as a tax adjustment request (TAR).
- (I) <u>Effect of revised assessment</u>. The assessed value of the property in its damaged condition, as determined pursuant to this section shall be the taxable value of the property until December 31 of the year in which the disaster occurred, unless the value is otherwise adjusted as allowed by law.

<u>5.13.155.</u> Residential renewable energy systems exemption—Application and requirements.

- (A) Residential renewable energy systems that are used to develop means of energy production using energy sources other than fossil or nuclear fuel, including, but not limited to windmills and water and solar energy devices located in the borough are exempt from taxation under this chapter.
- (B) No exemption under this section may be granted except upon written application on a form prescribed by the assessor. The owner must file the application no later than February 15 of the tax year for which the exemption is sought.
- (C) The assessor may require such information as is reasonably necessary to determine the type and/or nature of the renewable energy system, and the improvements or components that make up that system. The exemption in this section will not be approved unless the required information is provided to the assessor.

(D) Definitions.

- (1) For purposes of this section "renewable energy" means energy which comes from natural resources such as sunlight, wind, rain, tides, geothermal heat, or other natural movements and mechanisms of the environment, or other sources that are renewable and naturally replenished in a short amount of time. Renewable energy does not include energy derived from fossil fuels.
- (2) For purposes of this section "renewable energy system" means any residential real property improvement that produces renewable energy on site to provide all or a portion of the electricity, heating, cooling or other energy needs of the property.
- (3) For purposes of this section "fossil fuel" means a carbon or hydrocarbon source such as coal, petroleum, or natural gas, derived from living matter of a previous geologic time and used for fuel.

(4) Notwithstanding any other provision of this section, "renewable energy" and "renewable energy systems" specifically do not include any heating or other energy producing system utilizing wood as a fuel source.

<u>5.13.160.</u> - Nonprofit religious, charitable, cemetery, hospital, or educational property tax exemption—Application requirements and criteria.

- (A) Exemption. Pursuant to the Alaska Constitution, AS 29.45, and KPB 5.13.080(B), property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes is exempt from taxation as set forth in state law, KPB Chapter 5.12 and this chapter.
- (B) <u>Criteria</u>. To qualify for this exemption, on January 1 of the assessment year the property must be used exclusively and developed for an exempt purpose.
- (C) Application deadline and requirements. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. An updated application is not required for successive years unless there is a change in ownership or occupancy of the residence, or the assessor has selected the parcel for audit. The application must include:
 - (1) The applicant's articles of incorporation;
 - (2) Not-for-profit status documentation for the organization (i.e., IRS determination letter or State of Alaska equivalent);
 - (3) Proof of current registration with the Alaska State Division of Corporations;
 - (4) <u>Verification property is used exclusively for exempt purpose and</u> description of use; and
 - (5) Any other information required by the assessor to determine eligibility, amount of exemption requested, or spatial apportionment, if applicable.
- (D) <u>Definitions.</u> For purposes of this section, "property used exclusively for religious purposes" includes the following property owned by a religious <u>organization:</u>
 - (1) The residence of an educator in a private religious or parochial school or a bishop, pastor, priest, rabbi, minister, or religious order

- of a recognized religious organization; for purposes of this subsection, "minister" means an individual who is:
- (a) Ordained, commissioned, or licensed as a minister according to standards of the religious organization for its ministers; and
- (b) Employed by the religious organization to carry out a ministry of that religious organization;
- (2) A structure, its furniture, and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital;
- (3) A lot or space required for parking near a structure defined in subsection (D)(2) above.
- (E) Definitions. For purposes of this section "charitable purpose" means exclusive use that:
 - (1) <u>Is done out of good will or provides a benefit to the general public;</u>
 - (2) Adds to the moral, mental, and physical welfare, good will and betterment of the public; or
 - (3) The charity entails a gift to the general public through contributions of services or aid to society in general.
- (F) <u>Definitions.</u> For purposes of this section, "hospital" means a public or private institution or establishment devoted primarily to providing diagnosis, treatment, or care over a continuous period of 24 hours each day for two or more unrelated individuals suffering from illness, physical or mental disease, injury or deformity, or any other condition for which medical or surgical services would be appropriate
- (G) <u>Definitions.</u> For purposes of this section "property used exclusively for cemetery purposes" does not include a family cemetery on a property which includes other concurrent property uses.
- (H) <u>Income</u>. Property described in this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.

5.13.170. - Community purpose real property tax exemption—Application requirements and criteria.

- (A) Exemption. Pursuant to KPB 5.13.080(D), property used exclusively for community purpose is eligible for a tax exemption in an unlimited amount, as set forth in state law, KPB Chapter 5.12, and this chapter.
- (B) <u>Criteria</u>. To qualify for this exemption, on January 1 of the assessment year the property must:
 - (1) Be owned by a non-profit entity with Employer Identification Number (EIN) issued by the IRS or a wholly-owned subsidiary of such an entity; and
 - (2) Be used exclusively for community purposes in a manner that directly and substantially benefits public welfare; or
 - (3) Be donated or devoted for use by the general public and provides a benefit to the community.
- (C) <u>Application deadline and requirements</u>. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. An updated application is not required for successive years unless there is a change in ownership or use of the property, or the assessor has selected the parcel for audit. The application must include:
 - (1) The applicant's articles of incorporation;
 - (2) Not-for-profits status documentation for the organization (i.e., IRS determination letter or equivalent);
 - (3) Proof of current registration with the Alaska State Division of Corporations;
 - (4) Verification property is exclusively used for exempt purpose and description of use of the property consistent with the requested exemption; and
 - (5) Any other information required by the assessor to determine eligibility, amount of exemption requested, or spatial apportionment, if applicable.
- (D) Assessor determination. The assessor will determine if the applicant meets the requirements of this chapter and KPB 5.12. The assessor, in determining whether to grant an exemption and the amount of exemption to be granted, will consider whether:

- (1) The property is open to public use regardless of sex, color, race, age, marital status, religion, political affiliation, or national origin;
- (2) Any part of the net earnings of the applicant inures to the benefit of any private entity or individual;
- (3) There is evidence of a dominant financial motive such as excessive charges, excessive employee compensation or income that exceeds operating expenses;
- (4) There is evidence that the property is being used to financially benefit any officer, trustee, director, shareholder, member, or contributor of the applicant;
- (5) The property is used for the actual operation of the community activity and does not exceed an amount of property reasonably necessary for the accomplishment of the community activity;
- (6) The fees and charges for the use of the property do not effectively deny to a significant portion of the borough the privileges and benefits provided by such property;
- (7) The applicant organization is governed by a volunteer board of directors;
- (8) A tax exemption is necessary to provide the community benefit;
- (9) The existence of substantially similar community benefits through other public or private entities; or
- (10) The impact of the use on the quality of life of borough residents.
- (E) Senior housing. In addition to the community purpose exemptions granted by the assessor, the property owned by the following organizations for the purposes of providing affordable housing for senior citizens is exempt from real property taxation under this section:
 - (1) Cooper Landing Senior Citizen Corporation, Inc.
 - (2) <u>Homer Senior Citizens, Inc.</u>
 - (3) Nikiski Senior Citizens, Inc.
 - (4) Sterling Area Senior Citizens, Inc.
 - (5) Soldotna Area Senior Citizens, Inc.

- (6) Anchor Point Senior Citizens, Inc.
- (7) Ninilchik Senior Citizens, Inc.

5.13.180. - Economic development property tax exemption or tax deferral—Application requirements and criteria.

- (A) Exemption, tax credit, or tax deferral. Pursuant to KPB 5.13.080(D), property used exclusively for community purpose is eligible for a partial tax exemption, tax credit, or tax deferral as set forth in this section, KPB Chapter 5.12 and KPB Chapter 5.13.
- (B) <u>Criteria</u>. To qualify for this exemption, on January 1 of the assessment year the property must be used for economic development purposes, provide an economic benefit to the borough, and:
 - (1) A business applicant must have a current business license; and
 - (2) The property owner is in compliance with all borough, city, and state tax obligations; and
 - (3) The applicant must specify: (a) whether an exemption, tax credit, or tax deferral is requested; (b) the exemption, tax credit, or tax deferral amount and length of time being requested. The amount requested may be expressed as a percentage of the full taxable amount.
- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. The applicant must include a business plan and other documents requested by the assessor. If the assessor determines that the application is deemed complete and meets the subsection (B) criteria, the mayor will submit a resolution to the assembly for a determination under subsection (F).
- (D) Assembly determination. The assembly may by resolution grant a tax exemption, tax credit, or tax deferral at an amount up to fifty percent (50%) of the assessed value of the property and for a length of time to be determined by the assembly. If approved under this section, a tax exemption may not exceed five years unless the assembly finds it is in the best interests of the borough to grant a longer exemption. A tax credit or tax deferral may not exceed seven years. The grant or denial of an application is a discretionary legislative act which shall not give rise to any claim against the borough or its agents. The assembly, in determining whether to grant an exemption, tax credit or tax deferral, and the amount granted, may consider various factors including, but not limited to, whether:

- (1) The proposal creates at least five full time new employment positions within the borough;
- (2) The proposal generates sales outside of the borough of goods or services produced in the borough;
- (3) The proposal materially reduces the importation of goods or services from outside the municipality;
- (4) The proposal competes with a taxpaying trade or business already established in the borough;
- (5) The proposal will enable a significant capital investment in physical infrastructure that will generate property tax revenue after the exemption, tax credit, and/or deferral expires;
- (6) The location of the trade, industry, or business is compatible with land use and development plans of the borough;
- (7) The exemption, tax credit, and/or deferral is necessary to allow adequate time for improvements to be completed and revenue to be generated by the property; or
- (8) The exemption, tax credit, and/or deferral will provide measurable public benefits commensurate with the level of incentive granted.
- (E) Independent power producer exception. Notwithstanding the durational limits set forth in KPB 5.13.180(D) above, an independent power producer is eligible for an exemption for a designated period up to fifteen consecutive years if the requirements and criteria in KPB 5.12.180 are otherwise met and the assembly approves the exemption application. To qualify as an Independent Power Producer under this section, an entity must:
 - (1) Own and operate a generation facility larger than two-megawatts;
 - (2) <u>Sell electricity to a public utility which is regulated by the Regulatory Commission of Alaska.</u>
- (F) Service area taxes excluded. This exemption will not apply to taxes levied for special services in a service area. An exemption for property used for economic development under this section may not be combined with or in addition to any other exemption required or allowed under law.
- (G) Revocation. The applicant must annually certify that the factors establishing qualification for the tax relief under this section upon which approval was granted remain in existence. If the applicant's proposal is not competed as stated in the application or if the applicant becomes delinquent in any tax

obligation to the borough, the mayor will forward to the assembly a resolution revoking the tax relief granted under this section.

5.13.190. - Definitions.

Unless the context clearly requires a different meaning, in this chapter:

"Active volunteer" means a person meeting the training, response, and participation criteria as established by each recognized first responder service, registered fire department and/or state certified ambulance service. The criteria established by each department that defines "active volunteer" shall be on file with the Kenai Peninsula Borough assessing department. Persons serving "on-call" who are not regular borough employees as either a firefighter or emergency medical services provider shall be eligible for consideration as an active volunteer if all other criteria are satisfied.

"Assessor" means the Kenai Peninsula Borough assessor or designee;

"Damage" means harm resulting from physical injury to property, including partial or total destruction, and a diminution in the value of improvements or land resulting from restricted access to property caused by the disaster;

"Developed" means a purposeful modification of the property from its original state that effectuates a condition of gainful and productive present use without further substantial modification, including but not limited to construction, installation, or placement upon land of a structures, fixtures, roads, trails if the use for recreational purposes, or utilities;

"Disabled veteran" means a disabled person (a) separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veteran's Administration; or (b) who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more;

"Disaster" has the meaning given in AS 26.23.900, as amended;

"Economic development" means an action intended to result in an outcome that causes an increase in, or avoids a decrease of, economic activity, gross domestic product, or the tax base.

"Exclusive use" means the property is being used primary or dominantly for the purpose of the exemption and not used for any other purpose;

"Gross household income" means total annual compensation, earned and unearned, from all sources, of all members of the household.

"Own and occupy" means possession of an interest in real property, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed, or other proof in a form satisfactory to the assessor, and living on that real property as one's primary residence;

"Permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings or an appropriate portion of these, that are necessary to convenient use of the dwelling unit;

"Real property" means land and rights and interests in land, including interests less than full title such as easements, uses, leases, and licenses, and includes mobile homes classified as real or for municipal tax purposes;

"Resident" means an applicant who has a fixed habitation in the State of Alaska for at least 185 days per calendar year, and, when absent, intends to return to the State of Alaska;

"Senior citizen" means a person who is 65 or older before January 1 of the exemption year;

"Serious condition or event" means a grave medical condition, out-of-state medical treatment, a family emergency requiring the presence of the party, a death in the family, or a natural disaster or emergency outside of human control;

"Spatial apportionment" means the division of a portion of real property, buildings or other property for tax exemption, tax credit or tax deferral purposes with the remaining portion being taxable;

SECTION 5. That the KPB Code of Ordinances is hereby amended by adding a new chapter to be numbered KPB 5.15, relating to Tax Appeals, which shall read as follows:

CHAPTER 5.15. - TAX APPEALS

5.15.010. - Valuation appeals.

- (A) Appeal rights.
 - (1) Appeals by taxpayer. A person whose name appears on the assessment roll or the agent or assign of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the appellant's satisfaction.

- (2) Appeals by city. A city in the Borough may appeal an assessment to the board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.
- (B) Appeal Deadline; Fee. No later than 30 days after the date of mailing the notice of assessment, a person contesting a property valuation must submit to the clerk's office a written appeal specifying grounds for the appeal on a form prescribed by the Clerk. An appeal will be rejected if: (i) the appellant fails to provide a filing fee in the amount listed in borough's Schedule of Rates, Charges and Fees at the time of filing; or (ii) the appeal form is modified by the appellant. Within 3 business days of accepting the appeal, the clerk will provide each appeal to the assessor. For purposes of this section, the appeal is submitted on the date it is received in the clerk's office or, if delivered by first class mail, the date it is postmarked. An application to proceed with an appeal without a filing fee under a hardship waiver may be filed with the Clerk's office in accordance with the procedures provided in subsection (1) below. If the appeal is withdrawn before evidence is due under KPB 5.15.020 below, or if the appellant or agent of the appellant participates at hearing, then the filing fee will be fully refunded within 30 days after the hearing date.
 - (1) Hardship Waiver. An appellant may qualify for a hardship waiver if the filing fee is greater than 0.5% of the Appellant's gross household income. The request for a hardship waiver must be submitted as a sworn statement on a form prescribed by the clerk.
 - (2) <u>Returned Checks</u>. An appellant will be charged a fee in the amount <u>listed in the borough's Schedule of Rates, Charges and Fees for a returned personal check on an appeal filing fee.</u>
 - (3) Agent of Property Owner. If the party filing the appeal is an agent of the property owner, in order for an appeal to be considered timely, the appeal form must be accompanied by the property owner's notarized signature granting the authority for the agent to act on the property owner's behalf.
- (C) Request for filing deadline extension due to inability to comply. A person who misses the 30-day valuation appeal deadline may request a deadline extension from the board of equalization by demonstrating inability to comply with the deadline. The request for extension, affidavit demonstrating an inability to comply, and the written valuation appeal must be filed with the Clerk no later than June 1 of that tax year. The board of equalization's determination will be made in accordance with KPB 5.15.040:

- (1) If the extension request is granted for a valuation appeal, the valuation appeal will be set for hearing and the appellant and the property owner will be given notice of the hearing.
- (2) If the extension request is denied, the clerk's office shall notify the appellant and the property owner of the board's decision.

5.15.020. - Exemption appeals—individuals or residential property.

- (A) <u>Individuals or residential property exemptions</u>. An applicant aggrieved by any determination of the assessor regarding an exemption applicable to residents may appeal to the board of equalization or a Superior Court within the borough.
- (B) Appeal deadline. No later than 30 days after the date of mailing of the assessor's decision, an applicant contesting a determination of the assessor regarding an individual or residential property tax exemption may submit a written appeal specifying grounds for the appeal to the clerk on a form prescribed by the clerk. An appeal will be rejected if: (i) the appellant fails to provide a filing fee in the amount listed in borough's Schedule of Rates, Charges and Fees at the time of filing for tax appeals; or (ii) the appeal form is modified by the appellant.
- (C) Request for filing deadline extension due to inability to comply. A person who missed the deadline for filing an individual or residential exemption application may request a deadline extension from the assessor by demonstrating inability to comply with the deadline. The extension request, affidavit signed by the applicant, supporting documents, and the exemption application must be filed with the clerk no later than June 1 of the year for which the exemption is sought. If the extension request is granted for the exemption application deadline, the assessor will accept the application as if timely filed.

5.15.030. - Exemption appeals—entities.

An applicant aggrieved by any determination of the assessor regarding a nonprofit religious, charitable, cemetery, hospital, educational, or community purposes exemption may file an appeal in the Kenai Superior Court within 30 days of the date of mailing of the decision.

5.15.040. - Deadline extension requests.

(A) <u>Inability to comply determinations</u>. A request for an extension to a filing deadline under this chapter will be processed as follows:

- (1) An affidavit, signed by the applicant, along with any supporting documentation setting forth the reasons for the inability to comply with the appeal deadline must be filed with a request for a deadline extension based upon an inability to comply.
- (2) The assessor will be provided an opportunity to respond to the request within five business days of the clerk sending the request to the assessor.
- (3) The board of equalization chair will issue a decision on the request for an extension or may refer the request to a panel of three board of equalization members chosen by lot for a decision. The decision maker may only consider the extension request based on the documents submitted by the applicant and the assessor and may not consider any other evidence, nor consider the merits of the appeal.
- (B) Current tax year only. Determinations must be limited to the current tax year. The authority provided in this chapter to grant extensions may not be exercised so as to permit acceptance of an application or appeal other than for the current tax year. If the extension request is granted for a valuation appeal, the valuation appeal will be set for hearing and the appellant and the property owner will be given notice of the hearing. If the extension request is denied, the clerk's office shall notify the appellant and the property owner of the board's decision.
- (C) <u>Duty of taxpayer</u>. A failure to pick up or read mail, or to make arrangements for an appropriate and responsible person to pick up or read mail, or a failure to timely provide a current address to the office of the assessor, will not be deemed to result in an inability to comply and the appeal will not be accepted for that tax year.

5.15.050. - Grounds for appeal—Burden of proof.

- (A) Grounds for appeal. All valuation appeals to board of equalization must provide the grounds for the appeal and the appellant's opinion of value. The only grounds for appeal are: unequal, excessive, improper or under valuation of the property or an error in ownership or classification of property, based on facts that are stated in a valid written appeal.
- (B) Burden of proof. The burden of proof rests with the appellant.

An appeal that fails to comply with this section will be rejected by the clerk as being incomplete.

<u>5.15.060.</u> - Board of Equalization Appeal Procedure—Hearing Notice; Evidence; Motions.

(A) Notice of hearing. The clerk, in consultation with the board chair, will notify the appellant by the method of service selected by the appellant on the appeal form, of the time and place of hearing, and will notice the assessor by electronic service. The notices must be served no later than 25 calendar days before the date of the hearing.

(B) Evidence due date.

- (1) The appellant may submit any evidence deemed relevant to the appeal. The appellant's evidence must be provided to the Clerk no later than 15 days before the appeal hearing date. Pages will be marked as "Appellant's exhibits" and numbered.
- (2) The assessor will prepare for use by the board of equalization a summary of assessment data relating to each valuation assessment that is appealed. The assessor may also submit any other evidence deemed relevant to the appeal. The assessor's evidence must be provided to the Clerk no later than 15 calendar days before the appeal hearing date. Pages will be marked as "Assessor's exhibits" and numbered.
- (3) The complete appeal hearing packet will include all evidence submitted by the parties. Within two business days of the evidence due date, the Clerk will serve a copy of the appeal packet to: (i) the appellant by service method selected by the appellant on the appeal form; and (ii) to the assessor.
- (C) Motions. Any pre-hearing request or motion, except for a request for an extension of time under KPB 5.15.040, must be submitted to the Clerk in writing no later than seven business days before the scheduled hearing. The non-moving party will have three business days to respond to any request or motion filed with the Clerk. Any request or motion or response thereto must be accompanied by a certificate of service certifying that a true and correct copy of the filing was served on the other party to the appeal by electronic service if the party consents to email service, personal service, or U.S. mail delivery and provide the email or mailing address that was served. The following certificate of service may be used:

CERTIFICATE OF SERVICE

This is to certify that on {insert date} a true and correct copy of this document including a total of __pages was served via [_] email [_] mail [_] personal delivery on the following parties at the address listed below:

[insert email, mailing, or physical address]

[Signature of individual serving documents]
[Print name of individual serving documents]

- (D) Decision. The chair of the board, or designee, is authorized to decide each submitted motion. The decision may be reviewed by the board at the discretion of the chair, or designee, as appropriate. For good cause shown, a party may submit a motion to the board no less than two business days before the scheduled hearing. In this instance, the chair, or designee, must provide the other party with a reasonable opportunity to respond to the motion prior to issuing a decision.
- Appearance at hearing; requesting a continuance. A party to an appeal may appear via videoconference or teleconference, as available. A party can request a continuance of hearing only for good cause and only if the request at least 15 days prior to the hearing date unless the reason for the continuance is a serious condition or event that prevented a timely request or that arose after the deadline. A continuance may not be granted if it will cause substantial prejudice to the other party. Subject to the hearing deadline date under KPB 5.15.070(A), the chair of the board of equalization is given the discretion to determine whether to grant a request for a continuance. A continuance does not extend the evidence deadline under KPB 5.15.060.

5.15.070. - Board of Equalization—Hearing Procedure.

- (A) Hearing deadline. All appeals must be heard and decided before June 1, unless: (1) the board finds there is a good cause basis for setting a later hearing date; and (2) the later hearing date will not prejudice the appellant or the assessor.
- (B) Quorum. A quorum of the board of equalization consists of three members. A quorum must be present in order to convene and take action. Actions of the board will be by the majority of members present. The presiding officer will select the alternate member to fill a vacancy or substitute in the absence of a regular board member. If membership of the board changes while an appeal is pending the new member may participate only by making an oral or written statement on the record that the member has reviewed the record in the matter and feels qualified to render an informed and impartial decision.
- (C) <u>Presiding officer</u>. The board chairperson presides over the board hearing. In the absence of the chair, the vice-chairperson will preside. If both are absent, the members present will select a person to preside. The clerk will attend the hearings to record the proceedings, record votes, and administer the oaths to witnesses. An attorney will be available to advise the board.

(D) Agenda. The presiding officer will open the board session by calling the board to order and by calling each appellant's name and asking if the appellant or agent is present. Only an agent whose name was submitted to the clerk in writing with the appellant's evidence may appear on behalf of the appellant. The presiding officer will bring each appeal before the board in the order scheduled by the Clerk.

Each appeal hearing will be conducted in the following order:

- (1) Summary of Assessment Data (read into the record by the presiding officer);
- (2) Appellant's Opening Presentation;
- (3) Assessor's Opening Presentation;
- (4) Rebuttal by the Appellant;
- (5) Rebuttal and closing by the Assessor;
- (6) Sur-Rebuttal and closing by the Appellant.
- (E) Oath. All persons presenting evidence must do so under oath, administered by the clerk.
- (F) Hearing and Exhibits. The hearing will be conducted informally with respect to the introduction of evidence. Irrelevant evidence may be excluded by the presiding officer upon motion or objection of a party. Each side will have a total of no more than 15 minutes to present their case. Each side is responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, combine multiple parcels under appeal by the same appellant, or take other action to expedite the proceedings. Cross-examination will not be permitted during presentation of the case. If a witness testifies during presentation of either the appellant's or the assessor's case, unless excused by the board with the concurrence of the appellant and the assessor, the witness must remain available in the assembly room to be called to testify during rebuttal by the appellant and the assessor. The only exhibits that will be admitted into the record at the hearing are those exhibits provided to the clerk in accordance with KPB 5.15.020. However, at the hearing, parties may use demonstrative or illustrative exhibits, provided that all such exhibits may only be duplicates of exhibits or information provided to the board in accordance with KPB 5.15.020. Additionally, witnesses may write on a board while orally testifying to illustrate their testimony. The limitation on the use of exhibits in this section does not preclude the parties from presenting oral

- testimony at the hearing. The assessor may recommend changes to the existing value during the hearing.
- (G) Questioning. The time required to answer questions from the board will not be charged against either party. The appellant and assessor may call and cross-examine each other's witnesses during rebuttal. The scope of cross-examination is limited to the issues raised in direct questioning. Witness questioning or cross-examination counts against each party's total time of 15 minutes.
- (H) Access to property. If an appellant has refused or failed to provide the assessor, or designee, full access to property or records related to assessment of the property, the appellant is precluded from offering evidence on the issue or issues affected by that lack of access. Before a ruling is issued on the admissibility of such evidence, the appellant shall be provided with a reasonable opportunity by the presiding officer to present its case as to why this sanction should not be imposed, and the assessor shall have a reasonable opportunity to respond.
- (I) Closing the hearing. After the appellant and assessor have presented their cases, the hearing will be closed by the presiding officer, and no further evidence may be offered or considered in deliberations unless a member of the board of equalization asks for additional information from either party. Both parties must be given an equal opportunity to respond to any such requests for additional information.
- (J) Decision. The board may decide the appeal after the presentations, or it may defer a decision until no later than the last hearing date. The board may move to go into an adjudicative session for purposes of making a decision. Final board action will be taken by motions, after reconvening in public, that set out specific findings of fact. Final board action may not be reconsidered, amended or rescinded by the board. The motions available to the board are: motion to go into adjudicative session, motion to uphold the assessor's valuation, motion to reduce the assessment, motion to increase the assessment, motion to dismiss the appeal, motion to defer the decision, or any other motion set out in Alaska statutes and regulations governing board of equalization appeals. Only one motion may be on the floor at a time, and the board shall vote on the motions until its findings are established. The vote must be taken and entered into the permanent record of the proceedings.
- (K) Appeal. Either the appellant or the assessor may appeal the decision of the board to the superior court in the Kenai, Homer, or Seward venue district, within 30 days of the date of mailing of the board's decision, as provided by the rules of appellate procedure governing appeals from administrative agency decisions. The record on appeal is the record established at the board hearing.

(L) Failure to appear. If, without good cause, the appellant or appellant's agent fails to appear at hearing, whether in person, telephonically or by videoconference, the board will not consider the appeal and the appeal will be dismissed and the assessor's valuation will be upheld. Good cause for failing to appear may include a statement in writing provided by the appellant, not later than the day of the hearing, of a serious condition or event, as defined in KPB 5.15.050, that prevented the appellant or appellant's agent from appearing in person or by telephone. An appellant who fails to appear at the hearing forfeits the appeal filing fee.

5.15.080. - Board of Equalization—Organization.

- (A) Members. The board of equalization is established with five regular members selected from the public. It shall also include four alternate members who shall meet the same qualifications as a regular board member. Members of the public shall be appointed by the mayor and confirmed by the assembly on the basis of their expertise in real and personal property appraisal, the real estate market, the personal property market, and other fields related to their functions as board members. Additionally, each member shall be a resident of the Kenai Peninsula Borough. Assembly members may serve as members of the board of equalization, subject to appointment by the Assembly.
- (B) Chair. The board will select a chair and vice-chair at each first annual meeting.
- (C) *Term.* Board members will serve three-year staggered terms.
- (D) <u>Vacancies</u>. A vacancy is created under the following conditions and upon a declaration of vacancy by the board, after a member:
 - (1) Fails to take office within 30 days of appointment;
 - (2) <u>Is physically absent from the borough for a 90-day period, unless</u> excused by the board;
 - (3) Resigns;
 - (4) Is physically or mentally unable to perform the duties of the office;
 - (5) Is removed from office;
 - (6) Misses three consecutive regular meetings unless excused;
 - (7) <u>Is convicted of a felony or of an offense involving a violation of his or her oath of office; or</u>

(8) Changes residency to a location outside of the borough for a period longer than 60 days.

A vacancy on the board will be filled by appointment as described in paragraph A of this section for the unexpired term, or for a three-year term if no unexpired term remains.

- (E) <u>Meetings</u>. The board may be called as required for equalization matters.
- (F) Compensation. Board members will be compensated at the rate of \$175.00 per day except the board chair, who will be compensated at the rate of \$200.00 per day. All requests for reimbursement will be actual expenses incurred on authorized board business. The board chair will be reimbursed at a rate of \$30.00 per hour for time spent on pre-trial requests, motions or decisions.

5.15.090. - Definitions

Unless the context clearly requires a different meaning, in this chapter:

"Assessor" means the Kenai Peninsula Borough assessor or designee

"Good cause" means adequate grounds based on a serious condition or event beyond a party's control to justify a party's request or failure to act.

"Gross household income" means total annual compensation, earned and unearned, from all sources, of all members of the household.

"inability to comply" means that the failure to timely appeal was based upon a serious condition or event beyond the taxpayer's control.

"Irrelevant evidence" means evidence or information that is not material to or does not effect a property's valuation or exemption determination.

"Serious condition or event" means a grave medical condition, out-of-state medical treatment, a family emergency requiring the presence of the party, a death in the family, or a natural disaster or emergency outside of human control.

SECTION 6. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected

SECTION 7. That this ordinance shall become effective at 11:59 PM on December 31, 2025.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 14TH DAY OF OCTOBER, 2025.

ATTEST:	Peter Ribbens, Assembly	Peter Ribbens, Assembly President		
Michele Turner	er, CMC, Borough Clerk			
Yes:	Baisden, Cox, Cooper, Ecklund, Dunne, Johnson, Morton, Tunseth, Rib	bens		
No: Absent:	None None			

Kenai Peninsula Borough

Assembly

MEMORANDUM

TO: Assembly President

Members, KPB Assembly

FROM: Kelly Cooper, Assembly Member (M) for KC

DATE: October 16, 2025

SUBJECT: Notice of Motion to Rescind Ordinance 2025-21: Repealing and Reenacting KPB

Chapter 5.12 Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax

Appeals (Mayor, Cox)

Prior to adjournment of the October 14, 2025, I provided notice of reconsideration of Ordinance 2025 -21 and the Cox Amendment to KPB 5.13.090(E).

After further review and discussion with the Borough Clerk and Borough Attorney, I have determined that reconsideration is not appropriate in this case under KPB 22.40.185 and that, instead, the proper motion procedurally at this point is a motion to rescind. A motion to rescind is used to reverse a previous action after the time for consideration has passed. A legislative body can rescind an action previously taken as long as no vested rights have arisen from the original action. In the present case, Ordinance 2025-21 does not take effect until January 1, 2026; therefore, there can be no argument that any rights have vested.

This memorandum provides notice that at the October 28, 2025, Assembly meeting, will move to rescind

- (1) Ordinance 2021-25
- (2) If the first motion to rescind is adopted, I will then move to rescind the Cox Amendment to KPB 5.13.090(E) which adopted a \$375,000 cap for the senior citizens exemption.

My justification for the actions is based on the fact that the Cox amendment was made on the floor during the meeting of October 14, 2025, and therefore did not provide the public adequate notice of the action. More importantly, the cap of \$375,000 is not appropriate because stacking of exemptions is not currently capped at \$375,000 and I do not believe that this ordinance should address major policy decisions such as the appropriateness of "stacking" exemptions and/or capping that amount. It is something that this body should discuss but I don't think it should be tied to this ordinance which largely aims to rework chapters of KPB Code related to property tax, exemptions and appeal to make them more user friendly and improve readability.

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

PAU

TO: Peter Ribbens, Assembly President

Members, KPB Assembly

THRU: Peter A. Micciche, Mayor

Tyson Cox, Assembly Member

FROM: Adeena Wilcox, Borough Assessor aw

Sean Kelley, Borough Attorney sx

DATE: October 2, 2025

SUBJECT: Administrative Amendments to Ordinance 2025-21: Repealing and Reenacting

KPB Chapter 5.12 Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax

Appeals (Mayor, Cox)

The seven amendments are provided for your consideration to correct errors, omissions, and bring forward exemption language that was not carried forward at introduction.

(Please note the bold underlined language is new and the bracketed strikeout language is to be deleted.)

- Amend Section 2, at KPB 5.11.150(A), to make clerical edits, to read as follows:
- 5.11.150. Enforcement of Personal Property Tax Lien by Distraint and Sale.
- (A) Distraint and Sale. The [LIEN OF] personal property tax[ES] <u>lien</u> may be enforced by distraint and sale of property. The procedure for distraint and sale of property shall be as follows:

. . .

- Amend Section 3, at KPB 5.12.020(A), to make a clerical edit, to read as follows:
- 5.12.020. Assessing standards

In accordance with AS 29.45.110, the assessor shall assess property at its full and true value as of January 1 of the assessment year. Assessment, establishment of the rate of levy, collection of taxes and foreclosure of tax liens shall be in accordance with Alaska Statutes governing municipal

Page 2

October 2, 2025

Re: O2025-21 Administrative Amendments

taxation, this chapter, and standards consistent with standards adopted by the International Association of Assessing <u>Officers.</u>

Amend Section 4, at KPB 5.13.050(B), to add in the residential renewable energy systems exemption and the fish habitat protection tax credit, to read as follows:

5.13.050. Review and determination.

. . .

- (B) For an economic development tax exemption, subject to the requirements of this chapter and KPB Chapter 5.12, the assembly will determine whether the applicant is eligible for a tax exemption. The assessor will provide the borough clerk a copy of the application and staff report containing the assessor's recommendation. The borough clerk will then schedule the matter for a public hearing before the assembly. [THE DECISION TO APPROVE OR DENY AN ECONOMIC DEVELOPMENT [OR COMMUNITY PURPOSE PROPERTY TAX EXEMPTIONS IS A DISCRETIONARY LEGISLATIVE DECISION BY THE ASSEMBLY.]
- Amend Section 4, at KPB 5.13.080(E), to add in the residential renewable energy systems exemption and the fish habitat protection tax credit, to read as follows:
- 5.13.080. Real property exemptions, tax credits, and deferrals.

Pursuant to AS 29.45, and subject to the application deadlines and procedures set forth below and in KPB chapter 5.13, the following real property is exempt from general taxation:

. . .

- (E) Optional Exemptions and tax credits adopted by the $[B]\underline{\boldsymbol{b}}$ or ough pursuant to AS 29.45 Individuals or Entities.
 - (1) Harvesting insect infested timber resources. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.130.
 - (2) Anadromous waters habitat protection area. Subject to the maximum [CREDIT] exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.140.
 - (3) *Disaster damages*. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.150.

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October 2, 2025

Re: O2025-21 Administrative Amendments

- (4) Residential renewable energy systems. Subject to application procedure and criteria set forth in KPB 5.13.155.
- (4)(5) Economic development property exemption. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.180.
- (6) <u>Fish habitat protection and restoration projects tax credit.</u> Subject to the maximum credit amount, application procedure and criteria set forth in KPB 5.14.

. . .

- Amend Section 4, at KPB 5.13.140(A) and (B), to correct a clerical error, to read as follows:
- 5.13.140. Anadromous waters habitat protection areas **exemption**[TAX CREDIT]—Application requirements and criteria.
 - (A) Exemption. Pursuant to KPB 5.13.080(C), the increase in assessed value of improvements to real property located within 150 horizontal feet from the mean high tide line or ordinary high water line of the anadromous waters listed in KPB 21.18.025 is eligible for a general tax [CREDIT] exemption as set forth in KPB Chapter 5.12 and this chapter.
 - (C)(B) *Criteria*. To qualify for this <u>exemption</u>[TAX CREDIT], certain improvements to the real property are exempt if:

. . . .

Amend Section 4 to add a new section, KPB 5.13.155, to carry forward the residential renewable energy systems exemption in current code, to read as follows:

5.13.155. Residential renewable energy systems exemption—Application and requirements.

- (A) Residential renewable energy systems that are used to develop means of energy production using energy sources other than fossil or nuclear fuel, including, but not limited to windmills and water and solar energy devices located in the borough are exempt from taxation under this chapter.
- (B) No exemption under this section may be granted except upon written application on a form prescribed by the assessor. The owner must file the application no later than February 15 of the tax year for which the exemption is sought.

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October 2, 2025

Re: O2025-21 Administrative Amendments

(C) The assessor may require such information as is reasonably necessary to determine the type and/or nature of the renewable energy system, and the improvements or components that make up that system. The exemption in this section will not be approved unless the required information is provided to the assessor.

(D) <u>Definitions.</u>

- (1) For purposes of this section "renewable energy" means energy which comes from natural resources such as sunlight, wind, rain, tides, geothermal heat, or other natural movements and mechanisms of the environment, or other sources that are renewable and naturally replenished in a short amount of time. Renewable energy does not include energy derived from fossil fuels.
- (2) For purposes of this section "renewable energy system" means any residential real property improvement that produces renewable energy on site to provide all or a portion of the electricity, heating, cooling or other energy needs of the property.
- (3) For purposes of this section "fossil fuel" means a carbon or hydrocarbon source such as coal, petroleum, or natural gas, derived from living matter of a previous geologic time and used for fuel.
- (4) Notwithstanding any other provision of this section, "renewable energy" and "renewable energy systems" specifically do not include any heating or other energy producing system utilizing wood as a fuel source.
- Amend Section 2, at KPB 5.13.180, to reorder the subsections and add a new subsection related to independent power producers, as follows:

<u>5.13.180.</u> - Economic development property tax exemption or tax deferral—Application requirements and criteria.

- (A) Exemption, tax credit, or tax deferral. Pursuant to KPB 5.13.080(D), property used exclusively for community purpose is eligible for a partial tax exemption, tax credit, or tax deferral as set forth in this section, KPB Chapter 5.12 and KPB Chapter 5.13.
- (D)(B) Criteria. To qualify for this exemption, on January 1 of the assessment year the property must be used for economic development purposes, provide an economic benefit to the borough, and:
 - (1) A business applicant must have a current business license; and

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Re: O2025-21 Administrative Amendments

- (2) The property owner is in compliance with all borough, city, and state tax obligations; and
- (3) The applicant must specify: (a) whether an exemption, tax credit, or tax deferral is requested; (b) the exemption, tax credit, or tax deferral amount and length of time being requested. The amount requested may be expressed as a percentage of the full taxable amount.
- (C) Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. The applicant must include a business plan and other documents requested by the assessor. If the assessor determines that the application is deemed complete and meets the subsection (B) criteria, the mayor will submit a resolution to the assembly for a determination under subsection (F).
- (E)(D) Assembly determination. The assembly may by resolution grant a tax exemption, tax credit, or tax deferral at an amount up to fifty percent (50%) of the assessed value of the property and for a length of time to be determined by the assembly. If approved under this section, a tax exemption may not exceed five years unless the assembly finds it is in the best interests of the borough to grant a longer exemption. A tax credit or tax deferral may not exceed seven years. The grant or denial of an application is a discretionary legislative act which shall not give rise to any claim against the borough or its agents. The assembly, in determining whether to grant an exemption, tax credit or tax deferral, and the amount granted, may consider various factors including, but not limited to, whether:
 - (1) The proposal creates at least five full time new employment positions within the borough;
 - (2) The proposal generates sales outside of the borough of goods or services produced in the borough;
 - (3) The proposal materially reduces the importation of goods or services from outside the municipality;
 - (4) The proposal competes with a taxpaying trade or business already established in the borough;
 - (5) The proposal will enable a significant capital investment in physical infrastructure that will generate property tax revenue after the exemption, tax credit, and/or deferral expires;

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Re: O2025-21 Administrative Amendments

- (6) The location of the trade, industry, or business is compatible with land use and development plans of the borough;
- (7) The exemption, tax credit, and/or deferral is necessary to allow adequate time for improvements to be completed and revenue to be generated by the property; or
- (8) The exemption, tax credit, and/or deferral will provide measurable public benefits commensurate with the level of incentive granted.
- (E) <u>Independent power producer exception</u>. Notwithstanding the durational limits set forth in KPB 5.13.180(D) above, an independent power producer is eligible for an exemption for a designated period up to fifteen consecutive years if the requirements and criteria in KPB 5.12.180 are otherwise met and the assembly approves the exemption application. To qualify as an Independent Power Producer under this section, an entity must:
 - (1) Own and operate a generation facility larger than two-megawatts;
 - (2) Sell electricity to a public utility which is regulated by the Regulatory Commission of Alaska.
- (G)(F) Service area taxes excluded. This exemption will not apply to taxes levied for special services in a service area. An exemption for property used for economic development under this section may not be combined with or in addition to any other exemption required or allowed under law.
- (H)(G) Revocation. The applicant must annually certify that the factors establishing qualification for the tax relief under this section upon which approval was granted remain in existence. If the applicant's proposal is not competed as stated in the application or if the applicant becomes delinquent in any tax obligation to the borough, the mayor will forward to the assembly a resolution revoking the tax relief granted under this section.

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Peter Ribbens, Assembly President

Members, KPB Assembly

FROM: Kelly Cooper, Assembly Vice President

Peter A. Micciche, Mayor

PAU

DATE: October 2, 2025

SUBJECT: Cooper/Mayor Amendment to Ordinance 2025-21: Repealing and Reenacting KPB

Chapter 5.12 Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax

Appeals (Mayor, Cox)

This amendment eliminates the maximum amount regarding "stacking" of exemptions specific to the senior citizens exemption. Given the fact if proposition No. 3 is approved the residential property tax exemption will increase from \$50,000 to \$75,000, it is appropriate to wait and address the stacking issue at another time.

(Please note the bold underlined language is new and the bracketed strikeout language is to be deleted.)

Amend Section 2, at KPB 5.12.090(E), to increase the stacking cap, to read as follows:

5.13.090. Senior Citizens and Disabled Veteran Tax Exemption—Application Requirements and Criteria

. . .

(E) One exemption per parcel. One senior or disabled veteran exemption per primary parcel. Only one senior or disabled veteran exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties must decide among themselves who is to receive the benefit of the exemption. [NOTWITHSTANDING THIS SUBSECTION, AN APPLICANT WHO IS ELIGIBLE FOR BOTH THIS EXEMPTION AND A RESIDENTIAL REAL PROPERTY TAX UNDER KPB 5.13.060 MAY BE GRANTED MULTIPLE EXEMPTIONS, UP TO A MAXIMUM OF \$350,000 FOR THE SENIOR CITIZEN EXEMPTION, FOR THE SAME PROPERTY.]

. . .

MEMORANDUM

TO:

Peter Ribbens, Assembly President

Members, KPB Assembly

FROM:

Leslie Morton, Assembly Member

DATE:

October 14, 2025

SUBJECT:

LAYDOWN Morton Amendment to Ordinance 2025-21: Repealing and Reenacting KPB Chapter 5.12 Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15,

Relating to Tax Appeals (Mayor, Cox)

This amendment provides that the maximum amount regarding "stacking" of exemptions specific to the senior citizens exemption is \$300,000, which means that stacking of exemptions in addition to the senior exemption is not permitted.

(Please note the bold underlined language is new and the bracketed strikeout language is to be deleted.)

Amend Section 2, at KPB 5.12.090(E), to increase the stacking cap, to read as follows:

5.13.090. Senior Citizens and Disabled Veteran Tax Exemption—Application Requirements and Criteria

. . .

(E) One exemption per parcel. One senior or disabled veteran exemption per primary parcel. Only one senior or disabled veteran exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties must decide among themselves who is to receive the benefit of the exemption. Notwithstanding this subsection, an applicant who is eligible for both this exemption and a residential real property tax under KPB 5.13.060 may be granted [MULTIPLE]an exemption[S,] up to a maximum amount of \$3[50]00,000 for [THE SENIOR CITIZEN EXEMPTION, FOR] the same property.

. . .

MEMORANDUM

TO:

Peter Ribbens, Assembly President

Members, KPB Assembly

FROM:

Tyson Cox, Assembly Member TRC

DATE:

October 14, 2025

SUBJECT:

LAYDOWN Cox Amendment to Ordinance 2025-21: Repealing and Reenacting KPB Chapter 5.12 Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax

Appeals (Mayor, Cox)

This amendment provides that the maximum amount regarding "stacking" of exemptions specific to the senior citizens exemption is \$375,000.

(Please note the bold underlined language is new and the bracketed strikeout language is to be deleted.)

> Amend Section 2, at KPB 5.12.090(E), to increase the stacking cap, to read as follows:

5.13.090. Senior Citizens and Disabled Veteran Tax Exemption—Application Requirements and Criteria

. . .

(E) One exemption per parcel. One senior or disabled veteran exemption per primary parcel. Only one senior or disabled veteran exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties must decide among themselves who is to receive the benefit of the exemption. Notwithstanding this subsection, an applicant who is eligible for both this exemption and a residential real property tax under KPB 5.13.060 may be granted multiple exemptions, up to a maximum of \$3[50]75,000 [FOR THE SENIOR CITIZEN EXEMPTION,] for the same property.

. . .

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter Ribbens, Assembly President

Members, KPB Assembly

THRU: Peter A. Micciche, Borough Mayor

FROM: Adeena Wilcox, Assessing Director aw

Sean Kelley, Borough Attorney SK

DATE: August 21, 2025

RE: Ordinance 2025-21, Repealing and Reenacting KPB Chapter 5.12 Relating

to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating

to Tax Appeals (Mayor)

This ordinance addresses ongoing concerns raised by the public, administration, Board of Equalization Members and Assembly Members with regard to the current code relating to property tax, exemptions and appeals found at KPB Chapter 5.12.

Over time, Chapter 5.12 has been assembled in a piecemeal fashion, resulting in a lack of clarity, insufficient detail, and a disjointed process that at times is difficult for both the public to understand and the Assessing Department to administer effectively and transparently.

To improve organization and usability, this ordinance proposes several significant changes. Personal Property provisions will be moved into a new, separate chapter of code, KPB Chapter 5.11. Real Property provisions will remain in KPB Chapter 5.12. A new chapter of code, KPB Chapter 5.13, will be enacted to consolidate all exemptions, including the process and procedure for applying for an exemption. Additionally, all provisions related to tax appeals will be relocated to KPB Chapter 5.15.

These changes aim to streamline the code, improve readability and clarity, and support more transparent and efficient administration. In addition, the exemptions chapter in particular will provide clear criteria and, for the first time, set forth all state mandated and KPB-adopted exemptions, tax credits, and tax deferrals. A sectional analysis accompanies the ordinance and memorandum.

Kenai Peninsula Borough Legal Department

MEMORANDUM

TO: Peter Ribbens, Assembly President

Members, KPB Assembly

FROM: Sean Kelley, Borough Attorney

Adeena Wilcox, Assessing Director aw

CC: Peter A. Micciche, Mayor

DATE: August 21, 2025

RE: Ordinance 2025-21, **Sectional Analysis**

The following provides a sectional analysis of Ordinance 2025-21, repealing and reenacting KPB chapter 5.12, relating to real property tax, enacting a new KPB chapter 5.11, relating to personal property tax, a new KPB chapter 5.13, relating to tax exemptions, credits, or deferrals, and a new KPB chapter 5.15, relating to tax appeals:

Section 2: New KPB Chapter 5.11 – Personal Property Tax and General Provisions

In general terms, due to this being a new chapter of KPB code all text is underlined to show it will be in a new chapter. However, the substantive provisions of the proposed new chapter KPB 5.11 already exist in current KPB Chapter 5.12 and is simply being moved over to a new chapter specific to personal property.

KPB 5.11.010 – provides the tax levy and responsible party (owner) for the tax. The comparable section in current code is KPB 5.12.120. This section recognizes that the KPB collects tax on behalf of its cities but does not mandate or authorize filing lawsuits on behalf of the cities.

KPB 5.11.020 – exempts household personal property. The comparable section of current code is KPB 5.12.125 and KPB 5.13.130. The exemption for household personal property tracks with historical practice in that the Assessing Department.

KPB 5.11.030 – declaration forms. The comparable section of current code is KPB 5.12.140. No substantive change.

KPB 5.11.040 – personal property tax on watercraft. The comparable section of current code is KPB 5.12.150. The proposed new section will exempt personal use sea kayaks, paddle boards, canoes, rafts, of any length. No other substantive changes are proposed.

KPB 5.11.050 – personal property tax on aircraft. The comparable section of current code is KPB 5.12.155. No substantive changes are proposed.

Property Tax (KPB 5.12) Rewrite Sectional Analysis August 21, 2025 Page -2-

KPB 5.11.055 - personal property tax on motor vehicle registrations. The comparable section of current code is KPB 5.12.245. No substantive changes are proposed.

KPB 5.11.060 – mobiles homes classified as real property. The comparable section of current code is KPB 5.12.160. No substantive changes are proposed.

KPB 5.11.070 – business inventories. The comparable section of current code is KPB 5.12.170. No substantive changes are proposed.

KPB 5.11.080 – exemption for first \$100,000 of business personal property. The comparable section of current code is KPB 5.12.125. No substantive changes are proposed.

KPB 5.11.090 - exemption for business inventory held for resale. The comparable section of current code is KPB 5.12.175. No substantive changes are proposed.

KPB 5.11.100 – personal property tax returns. The comparable section of current code is KPB 5.12.180. No substantive changes are proposed.

KPB 5.11.110 – penalty for late-filed returns; extensions. The comparable section of current code is KPB 5.12.190. No substantive changes are proposed.

KPB 5.11.120 – assessment, levy, and collection procedures. The comparable section of current code is KPB 5.12.220. No substantive changes are proposed.

KPB 5.11.130 – fine and penalty for false statement. The comparable section of current code is KPB 5.12.210. The new section makes a violation a fine and does not impose possible criminal penalties for a violation. Rather, similar to real property tax code it provides that an exemption granted on the basis of false representation will be revoked, the original tax, penalty, interest would be due and owing and a person would be prohibited from reapplying for the same exemption for a five-year period.

KPB 5.11.140. Personal property delinquent tax list. The comparable section of current code is KPB 5.12.260 and KPB 5.12.350. Improved for readability and to align with current practice and state law.

KPB 5.11.150 – enforcement of personal property tax lien by distraint and sale. The comparable section of current code is KPB 5.12.240. The proposed changes set out a more complete process to align with requirements for seizing and selling personal property subject to lien. In practice, this section is rarely used as the delinquent flat tax is typically pursued via small claims judgment.

KPB 5.11.160 – disposition of proceeds. The comparable section of current code is KPB 5.12.360.

KPB 5.11.170 – definitions applicable to KPB Chapter 5.11.

Property Tax (KPB 5.12) Rewrite Sectional Analysis August 21, 2025 Page -3-

<u>Section 3 Repeal and Reenact KPB Chapter 5.12 – Real Property Tax and General Provisions</u>

KPB 5.12.010 – Real property tax levy. The comparable section of current code is KPB 5.12.010 and KPB 5.12.065. Subsection (A) clarifies that the taxable status of real property is determined as of January 1 and that real property tax levied by a city will be collected in accordance with applicable law. There are no substantive changes to subsection (B) when compared to subsection (B) of current KPB 5.12.010. Subsection (C) provides the June 15 date for setting the rate of levy in accordance with AS 29.45.240.

KPB 5.12.020 – assessing standards. The comparable section of current code is KPB 5.12.020. AS 29.45 requires real property that is not oil and gas production property to be assessed at full and true value as of January 1. AS 29.45.110 was amended in 2025 to require the State to adopted standards for full and true value assessments. This section mirrors AS 29.45.110 requirements.

KPB 5.12.030 – assessment roll. The comparable section of current code is KPB 5.12.030. No changes are proposed.

KPB 5.12.040 – notice of assessment. The comparable section of current code is KPB 5.12.035. No substantive changes are proposed.

KPB 5.12.050 – errors or omissions; adjustment meetings. The comparable section of current code is KPB 5.12.040. No substantive changes to subsection (A). Added approved tax adjustment requests to subsection (B). No substantive changes to subsection (C).

KPB 5.12.060 – tax adjustment requests. The comparable section of current code is KPB 5.12.042(A)(2) and KPB 5.12.119(D). No substantive changes are proposed.

KPB 5.12.065 – manifest clerical error; refund. The comparable section of current code is KPB 5.12.042. Per State law, taxpayers are under a duty to advise the Assessor of errors in the assessment notice and a claim for a refund is forever barred after one year. The proposed changes are to mirror state law.

KPB 5.12.070 – certification of assessment roll; supplementary assessments. The comparable section of current code is KPB 5.12.065. The establishment of the levy date was moved to KPB 5.12.010. No other substantive changes are proposed.

KPB 5.12.080 – tax statements. The comparable section of current code is KPB 5.12.070. No substantive changes are proposed.

KPB 5.12.090 – tax due date; rates of penalty and interest. The comparable section of current code is KPB 5.12.080. Reorganized for readability. No substantive changes are proposed.

KPB 5.12.100 – method of determining full and true value of property that qualifies for a low-income housing credit under 26 USC 42. The comparable section of current code is KPB 5.12.085.

Property Tax (KPB 5.12) Rewrite Sectional Analysis August 21, 2025 Page -4-

The substantive change is to delete the requirement in current subsection (A) regarding valuation of properties prior to 2001. No such properties exist in 2025. No other substantive changes are proposed.

KPB 5.12.110 – method of determining full and true value of contaminated property. The comparable section of current code is KPB 5.12.090. Proposed changes for efficiency and readability to center on definition of contaminated property. The substantive changes are proposed.

KPB 5.12.120 – farm or agricultural use. No comparable section in current KPB 5.12. Proposed section recognizes AS 29.45.060 assessments specific to farm or agricultural use.

KPB 5.12.130 – levy to meet debt or natural disaster. The comparable section of current code is KPB 5.12.250. No changes are proposed.

KPB 5.12.140 – foreclosure list; publication and notice . The comparable section of current code is KPB 5.12.260. Minor changes are proposed to mirror AS 29.45.330 governing municipal tax and foreclosure of real property.

KPB 5.12.150 – property interest subject to tax foreclosure. The comparable section of current code is KPB 5.12.260 and KPB 5.12.270. Increased the foreclosure threshold to \$500. No other substantive changes are proposed.

KPB 5.12.160 – Statutory compliance. Not currently in KPB code. Will act as a catch-all and to inform taxpayers that the foreclosure requirements are governed by State law.

KPB 5.12.170 – application of property tax payments. The comparable section of current code is KPB 5.12.295. No changes proposed.

KPB 5.12.180 – redemption period; disposition of foreclosed property. The comparable section of current code is KPB 5.12.300. Subsection (A) adds information regarding the redemption period in accordance with state law. No substantive changes to subsection (B).

KPB 5.12.190 – foreclosed lands retained for a public purpose. The comparable section of current code is KPB 5.12.310. No substantive changes proposed.

KPB 5.12.200 – foreclosed lands for sale. The comparable section of current code is KPB 5.12.320. The proposed changes point to the controlling law regarding disposal of lands, AS 29.45.460 and do not add additional requirements to the controlling law. Foreclosed lands sold under this section are not subject to classification.

KPB 5.12.210 – proceeds of a tax sale. The comparable section of current code is KPB 5.12.340. The requirements of AS 29.45.480 control. Edited for readability. No substantive changes proposed.

KPB 5.12.220 – definitions.

Property Tax (KPB 5.12) Rewrite Sectional Analysis August 21, 2025 Page -5-

<u>Section 3: New KPB Chapter 5.13 – Real Property Tax Exemptions, Tax Credits, and Deferrals</u>

Due to this being a new chapter of KPB code all text is underlined to show it will be in a new chapter. No exemptions are being removed as part of this proposal. All exemptions in current code will carry over. The purpose of this new chapter is: (1) to provide all exemptions and process and procedure related to exemption applications, in one chapter of code; (2) to set forth a clearly defined exemption application, criteria and procedure process; and (3) to provide necessary oversight and audit controls for the Assessing Department to manage exemptions.

KPB 5.13.010 – exclusive use determination date. No exact comparable section in current KPB Code. Per proposed KPB 5.12.010, date of lien is January 1 of tax year. Many places –such as senior citizen exemption—provide that eligibility must be as of January 1. To be eligible for a tax exemption property must be in use or previously used for the exempt purpose on the lien date.

KPB 5.13.020 – tax exemption, tax credit, and deferrals application procedure. No exact comparable section in current KPB Code. Subsection (A) provides general requirement to apply on a form prescribed by the borough. Subsection (B) provides that any exemption, credit or deferral granted on the basis of a false representation will be revoked. The maker of the false representation may be fined and ineligible to reapply for the exemption for a 5 year period.

KPB 5.13.030 – exclusive use; developed land. No exact comparable section in current KPB Code. Property must be developed and put to use for the exempt purpose prior to being granted a tax exemption.

KPB 5.13.035 – exclusive use; Temporal use requirement. No exact comparable section in current KPB Code. Requires use of property for a specificized time period. For residential property exemptions, the use requirement mirrors the residency requirement (185 days). For entity-based exemptions, the proposed 30 days of use recognizes the seasonal nature of many activities in Alaska but also aims to establish a legislative policy declaration that property exempt from the tac base should be used more than a de minimis amount for the exempt purpose.

KPB 5.13.040 – application deadline; inability to comply. No exact comparable section in current KPB Code. Sets February 15 as the uniform application deadline, except for volunteer firefighter exemption and anadromous waters tax credits due to processing time and verifications needed for these exemptions. This section also provides for a uniform request for extension based on an inability to comply with the filing deadline.

KPB 5.13.050 – **review and determination.** No exact comparable section in current KPB Code. This section provides for Assessor/Assembly review, as applicable, of an exemption application.

KPB 5.13.060 – transfer of ownership or change of use. No exact comparable section in current KPB Code. This section provides a requirement to notify the Assessor of a change in ownership or use.

KPB 5.13.070 – **annual audit.** No exact comparable section in current KPB Code. This section provides the Assessor the ability to audit exemptions.

Property Tax (KPB 5.12) Rewrite Sectional Analysis August 21, 2025 Page -6-

KPB 5.13.080 – real property exemptions, tax credits and deferrals. No exact comparable section in current KPB Code. This section sets out all state mandated and optional exemptions or tax credits enacted by the borough. The purpose of this is to provide a single section of code that lists all available exemptions.

KPB 5.13.090 – Senior citizens and disable veteran tax exemption. The comparable section of current code is KPB 5.12.105. No substantive changes to the exemption or criteria. One change that is proposed is to get verification of residency and PFD duration requirements. This change is proposed because in the past the direct tie to PFD eligibility has resulted in applications to remain in pending status for up to 3 years and then, once approved, a supplemental assessment would be issued. The goal is to alleviate that bureaucratic hurdle and just have the applicant verify the information as true. The other substantive change is to expressly allow stacking the residential exemption and the senior citizen but to cap the amount at the current level of \$350,000.

KPB 5.13.095 – Senior citizens and disable veteran hardship exemption. The comparable section of current code is KPB 5.12.105. This proposal breaks the exemption out into its own section and the substantive change is that to be eligible gross household income cannot exceed 120 percent of the current median family income for the Kenai Peninsula Borough.

KPB 5.13.100 – Disabled resident property tax credit. The comparable section of current code is KPB 5.12.110. Minor edits for readability but no substantive changes to the tax credit criteria or procedure. This tax credit in fact is no longer provided for under Alaska law but appears to have been "grandfathered" in prior to the 1985 rewrite of Title 29 of Alaska Statutes.

KPB 5.13.110 – Volunteer firefighters and EMS providers property tax exemption. The comparable section of current code is KPB 5.12.113. Minor edits for readability but no substantive changes are proposed.

KPB 5.13.120 – **Residential real property tax exemption.** The comparable section of current code is KPB 5.12.115. This proposed section incorporates the increase of the residential property tax exemption to \$75,000 – public hearing will fall after election night and based on the results of the election this section may be adjusted accordingly. No other substantive changes are proposed.

KPB 5.13.130 – **Harvesting insect infested timber resources exemption.** The comparable section of current code is KPB 5.12.111. No substantive changes are proposed. This is a carry over from current code that is not used in practice.

KPB 5.13.140 – **Anadromous waters habitat protection areas tax credit.** The comparable section of current code is KPB 5.12.112. No substantive changes are proposed.

KPB 5.13.150 – **Anadromous waters habitat protection areas tax credit.** The comparable section of current code is KPB 5.12.114. Readability edits; no substantive changes are proposed.

Property Tax (KPB 5.12) Rewrite Sectional Analysis August 21, 2025 Page -7-

KPB 5.13.160 – nonprofit religious, charitable, cemetery, hospital, or education property tax exemption. No exact comparable section in current KPB Code. These exemptions are mandated in the State Constitution and State law at AS 29.45.030. This proposed code section largely mirrors AS 29.45.030 regarding these exemptions. In addition, this proposed section uses caselaw language to provide broad definitional language for the term "charitable purpose".

KPB 5.13.170 – community purpose real property tax exemption. The comparable section of current code is KPB 5.12.100. This proposed section substantially rewrites requirements and criteria for the community purpose exemption. The community purpose exemption is an optional exemption under State law, enacted by the borough in 2005.

KPB 5.13.180 – economic development property tax exemption. The comparable section of current code is KPB 5.12.100. The substantive changes in the proposed new section of code reflect changes to State law and provides criteria for Assessor review and factors for Assembly consideration. The KPB 5.13.190 definition for economic development is the same definition used in KPB 19.30.070.

KPB 5.13.190 – definitions.

<u>Section 4: New KPB Chapter 5.15 – Real Property Tax Exemptions, Tax Credits, and Deferrals</u>

In general terms, due to this being a new chapter of KPB code all text is underlined to show it will be in a new chapter. This chapter process and breaks current KPB 5.12.045 – KPB 5.12.055 into a new chapter of code that should be easier for taxpayers to find and understand.

KPB 5.15.010 – valuation appeals. The comparable section of current code is KPB 5.12.050(A)-(C). Minor readability and consistency edits. No substantive changes to code or the process for taxpayers who appeal their assessments.

KPB 5.15.020 – exemption appeals; individuals or residential property. The comparable section of current code is KPB 5.12.045. The proposed substantive change is to provide a mechanism to appeal an individual or residential property exempt to either the board of equalization or the superior court. This is proposed due to the fact that individual exemption appeals typically present questions of fact – such as, is the applicant a resident? Is the property used as a primary residence and permanent place of abode.

KPB 5.15.030 – exemption appeals; entities. The comparable section of current code is KPB 5.12.045. No substantive changes are proposed. However, there is currently a case before the Alaska Supreme Court that will decide whether municipalities have to provide an administrative appeal prior to going to superior court. An argument for why entity exemptions should go directly to superior court is because entity exemptions often present questions of law.

Property Tax (KPB 5.12) Rewrite Sectional Analysis August 21, 2025 Page -8-

KPB 5.15.040 – deadline extension requests. The comparable section of current code is KPB 5.12.050(C). The proposed changes aim to provide a fair, consistent process for any taxpayer requesting an extension of time based on an inability to comply.

KPB 5.15.050 – grounds for appeal; burden of proof. The comparable section of current code is KPB 5.12.050(E) (grounds for appeal) and KPB 5.12.050(P) (burden of proof). The Clerk may reject any appeal that fails to comply with this section.

KPB 5.15.060 – Board of equalization; hearing notice; evidence motions. The comparable section of current code is KPB 5.12.055 and parts of KPB 5.12.060. The proposed changes are largely administrative and aim to improve the process for the parties and the BOE. A substantive change is that the parties, rather than the clerk, will serve motions and pre-hearing requests upon the non-moving parties.

KPB 5.15.070 – Board of equalization; hearing procedure. The comparable section of current code is KPB 5.12.055 and KPB 5.12.060. Minor edits to improve readability. No substantive changes are proposed.

KPB 5.15.080 – Board of equalization; organization. The comparable section of current code is KPB 5.12.052. The only substantive change to BOE's organization is a proposed increase to the per diem rate to mirror the recent increases to the Planning Commission's per diem.

KPB 5.15.090 – Definitions.

Kenai Peninsula Borough Legal Department

MEMORANDUM

TO: Peter Ribbens, Assembly President

Members, KPB Assembly

FROM: Sean Kelley, Borough Attorney

Adeena Wilcox, Assessing Director aw

CC: Peter A. Micciche, Mayor

DATE: October 2, 2025

RE: Ordinance 2025-21, **Sectional Analysis** (Revised)

The following provides a sectional analysis of Ordinance 2025-21, repealing and reenacting KPB chapter 5.12, relating to real property tax, enacting a new KPB chapter 5.11, relating to personal property tax, a new KPB chapter 5.13, relating to tax exemptions, credits, or deferrals, and a new KPB chapter 5.15, relating to tax appeals:

Section 2: New KPB Chapter 5.11 – Personal Property Tax and General Provisions

In general terms, due to this being a new chapter of KPB code all text is underlined to show it will be in a new chapter. However, the substantive provisions of the proposed new chapter KPB 5.11 already exist in current KPB Chapter 5.12 and is simply being moved over to a new chapter specific to personal property.

KPB 5.11.010 – provides the tax levy and responsible party (owner) for the tax. The comparable section in current code is KPB 5.12.120. This section recognizes that the KPB collects tax on behalf of its cities but does not mandate or authorize filing lawsuits on behalf of the cities.

KPB 5.11.020 – exempts household personal property. The comparable section of current code is KPB 5.12.125 and KPB 5.13.130. The exemption for household personal property tracks with historical practice in that the Assessing Department.

KPB 5.11.030 – declaration forms. The comparable section of current code is KPB 5.12.140. No substantive change.

KPB 5.11.040 – personal property tax on watercraft. The comparable section of current code is KPB 5.12.150. The proposed new section will exempt personal use sea kayaks, paddle boards, canoes, rafts, of any length. No other substantive changes are proposed.

KPB 5.11.050 – personal property tax on aircraft. The comparable section of current code is KPB 5.12.155. No substantive changes are proposed.

KPB 5.11.055 - personal property tax on motor vehicle registrations. The comparable section of current code is KPB 5.12.245. No substantive changes are proposed.

Property Tax (KPB 5.12) Rewrite Sectional Analysis Revised October 2, 2025 Page -2-

KPB 5.11.060 – mobiles homes classified as real property. The comparable section of current code is KPB 5.12.160. No substantive changes are proposed.

KPB 5.11.070 – business inventories. The comparable section of current code is KPB 5.12.170. No substantive changes are proposed.

KPB 5.11.080 – exemption for first \$100,000 of business personal property. The comparable section of current code is KPB 5.12.125. No substantive changes are proposed.

KPB 5.11.090 - exemption for business inventory held for resale. The comparable section of current code is KPB 5.12.175. No substantive changes are proposed.

KPB 5.11.100 – personal property tax returns. The comparable section of current code is KPB 5.12.180. No substantive changes are proposed.

KPB 5.11.110 – penalty for late-filed returns; extensions. The comparable section of current code is KPB 5.12.190. No substantive changes are proposed.

KPB 5.11.120 – assessment, levy, and collection procedures. The comparable section of current code is KPB 5.12.220. No substantive changes are proposed.

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KPB 5.11.140. Personal property delinquent tax list. The comparable section of current code is KPB 5.12.260 and KPB 5.12.350. Improved for readability and to align with current practice and state law.

KPB 5.11.150 – enforcement of personal property tax lien by distraint and sale. The comparable section of current code is KPB 5.12.240. The proposed changes set out a more complete process to align with requirements for seizing and selling personal property subject to lien. In practice, this section is rarely used as the delinquent flat tax is typically pursued via small claims judgment.

KPB 5.11.160 – disposition of proceeds. The comparable section of current code is KPB 5.12.360.

KPB 5.11.170 – definitions applicable to KPB Chapter 5.11.

Property Tax (KPB 5.12) Rewrite Sectional Analysis Revised October 2, 2025 Page -3-

<u>Section 3 Repeal and Reenact KPB Chapter 5.12 – Real Property Tax and General Provisions</u>

KPB 5.12.010 – Real property tax levy. The comparable section of current code is KPB 5.12.010 and KPB 5.12.065. Subsection (A) clarifies that the taxable status of real property is determined as of January 1 and that real property tax levied by a city will be collected in accordance with applicable law. There are no substantive changes to subsection (B) when compared to subsection (B) of current KPB 5.12.010. Subsection (C) provides the June 15 date for setting the rate of levy in accordance with AS 29.45.240.

KPB 5.12.020 – assessing standards. The comparable section of current code is KPB 5.12.020. AS 29.45 requires real property that is not oil and gas production property to be assessed at full and true value as of January 1. AS 29.45.110 was amended in 2025 to require the State to adopted standards for full and true value assessments. This section mirrors AS 29.45.110 requirements.

KPB 5.12.030 – assessment roll. The comparable section of current code is KPB 5.12.030. No changes are proposed.

KPB 5.12.040 – notice of assessment. The comparable section of current code is KPB 5.12.035. No substantive changes are proposed.

KPB 5.12.050 – errors or omissions; adjustment meetings. The comparable section of current code is KPB 5.12.040. No substantive changes to subsection (A). Added approved tax adjustment requests to subsection (B). No substantive changes to subsection (C).

KPB 5.12.060 – tax adjustment requests. The comparable section of current code is KPB 5.12.042(A)(2) and KPB 5.12.119(D). No substantive changes are proposed.

KPB 5.12.065 – manifest clerical error; refund. The comparable section of current code is KPB 5.12.042. Per State law, taxpayers are under a duty to advise the Assessor of errors in the assessment notice and a claim for a refund is forever barred after one year. The proposed changes are to mirror state law.

KPB 5.12.070 – certification of assessment roll; supplementary assessments. The comparable section of current code is KPB 5.12.065. The establishment of the levy date was moved to KPB 5.12.010. No other substantive changes are proposed.

KPB 5.12.080 – tax statements. The comparable section of current code is KPB 5.12.070. No substantive changes are proposed.

KPB 5.12.090 – tax due date; rates of penalty and interest. The comparable section of current code is KPB 5.12.080. Reorganized for readability. No substantive changes are proposed.

KPB 5.12.100 – method of determining full and true value of property that qualifies for a low-income housing credit under 26 USC 42. The comparable section of current code is KPB 5.12.085. The substantive change is to delete the requirement in current subsection (A) regarding valuation

Property Tax (KPB 5.12) Rewrite Sectional Analysis Revised October 2, 2025 Page -4-

of properties prior to 2001. No such properties exist in 2025. No other substantive changes are proposed.

KPB 5.12.110 – method of determining full and true value of contaminated property. The comparable section of current code is KPB 5.12.090. Proposed changes for efficiency and readability to center on definition of contaminated property. There are no substantive changes proposed.

KPB 5.12.120 – farm or agricultural use. No comparable section in current KPB 5.12. Proposed section recognizes AS 29.45.060 assessments specific to farm or agricultural use.

KPB 5.12.130 – levy to meet debt or natural disaster. The comparable section of current code is KPB 5.12.250. No changes are proposed.

KPB 5.12.140 – foreclosure list; publication and notice. The comparable section of current code is KPB 5.12.260. Minor changes are proposed to mirror AS 29.45.330 governing municipal tax and foreclosure of real property.

KPB 5.12.150 – property interest subject to tax foreclosure. The comparable section of current code is KPB 5.12.260 and KPB 5.12.270. Increased the foreclosure threshold to \$500. No other substantive changes are proposed.

KPB 5.12.160 – Statutory compliance. Not currently in KPB code. Will act as a catch-all and to inform taxpayers that the foreclosure requirements are governed by State law.

KPB 5.12.170 – application of property tax payments. The comparable section of current code is KPB 5.12.295. No changes proposed.

KPB 5.12.180 – redemption period; disposition of foreclosed property. The comparable section of current code is KPB 5.12.300. Subsection (A) adds information regarding the redemption period in accordance with state law. No substantive changes to subsection (B).

KPB 5.12.190 – foreclosed lands retained for a public purpose. The comparable section of current code is KPB 5.12.310. No substantive changes proposed.

KPB 5.12.200 – foreclosed lands for sale. The comparable section of current code is KPB 5.12.320. The proposed changes point to the controlling law regarding disposal of lands, AS 29.45.460 and do not add additional requirements to the controlling law. Foreclosed lands sold under this section are not subject to classification.

KPB 5.12.210 – proceeds of a tax sale. The comparable section of current code is KPB 5.12.340. The requirements of AS 29.45.480 control. Edited for readability. No substantive changes proposed.

KPB 5.12.220 – definitions.

Property Tax (KPB 5.12) Rewrite Sectional Analysis Revised October 2, 2025 Page -5-

<u>Section 4: New KPB Chapter 5.13 – Real Property Tax Exemptions, Tax Credits, and Deferrals</u>

Due to this being a new chapter of KPB code all text is underlined to show it will be in a new chapter. No exemptions are being removed as part of this proposal. All exemptions in current code will carry over. The purpose of this new chapter is: (1) to provide all exemptions and process and procedure related to exemption applications, in one chapter of code; (2) to set forth a clearly defined exemption application, criteria and procedure process; and (3) to provide necessary oversight and audit controls for the Assessing Department to manage exemptions.

KPB 5.13.010 – exclusive use determination date. No exact comparable section in current KPB Code. Per proposed KPB 5.12.010, date of lien is January 1 of tax year. Many places –such as senior citizen exemption—provide that eligibility must be as of January 1. To be eligible for a tax exemption property must be in use or previously used for the exempt purpose on the lien date.

KPB 5.13.020 – tax exemption, tax credit, and deferrals application procedure. No exact comparable section in current KPB Code. Subsection (A) provides general requirement to apply on a form prescribed by the borough. Subsection (B) provides that any exemption, credit or deferral granted on the basis of a false representation will be revoked. The maker of the false representation may be fined and ineligible to reapply for the exemption for a 5 year period.

KPB 5.13.030 – exclusive use; developed land. No exact comparable section in current KPB Code. Property must be developed and put to use for the exempt purpose prior to being granted a tax exemption.

KPB 5.13.035 – exclusive use; Temporal use requirement. No exact comparable section in current KPB Code. Requires use of property for a specificized time period. For residential property exemptions, the use requirement mirrors the residency requirement (185 days). For entity-based exemptions, the proposed 30 days of use recognizes the seasonal nature of many activities in Alaska but also aims to establish a legislative policy declaration that property exempt from the tac base should be used more than a de minimis amount for the exempt purpose.

KPB 5.13.040 – application deadline; inability to comply. No exact comparable section in current KPB Code. Sets February 15 as the uniform application deadline, except for volunteer firefighter exemption and anadromous waters tax credits due to processing time and verifications needed for these exemptions. This section also provides for a uniform request for extension based on an inability to comply with the filing deadline.

KPB 5.13.050 – **review and determination.** No exact comparable section in current KPB Code. This section provides for Assessor/Assembly review, as applicable, of an exemption application.

KPB 5.13.060 – transfer of ownership or change of use. No exact comparable section in current KPB Code. This section provides a requirement to notify the Assessor of a change in ownership or use.

KPB 5.13.070 – **annual audit.** No exact comparable section in current KPB Code. This section provides the Assessor the ability to audit exemptions.

Property Tax (KPB 5.12) Rewrite Sectional Analysis Revised October 2, 2025 Page -6-

KPB 5.13.080 – **real property exemptions, tax credits and deferrals.** No exact comparable section in current KPB Code. This section sets out all state mandated and optional exemptions or tax credits enacted by the borough. The purpose of this is to provide a single section of code that lists all available exemptions.

KPB 5.13.090 – Senior citizens and disable veteran tax exemption. The comparable section of current code is KPB 5.12.105. No substantive changes to the exemption or criteria. One change that is proposed is to get verification of residency and PFD duration requirements. This change is proposed because in the past the direct tie to PFD eligibility has resulted in applications to remain in pending status for up to 3 years and then, once approved, a supplemental assessment would be issued. The goal is to alleviate that bureaucratic hurdle and just have the applicant verify the information as true.

KPB 5.13.095 – Senior citizens and disable veteran hardship exemption. The comparable section of current code is KPB 5.12.105. This proposal breaks the exemption out into its own section and the substantive change is that to be eligible gross household income cannot exceed 120 percent of the current median family income for the Kenai Peninsula Borough.

KPB 5.13.100 – Disabled resident property tax credit. The comparable section of current code is KPB 5.12.110. Minor edits for readability but no substantive changes to the tax credit criteria or procedure. This tax credit in fact is no longer provided for under Alaska law but appears to have been "grandfathered" in prior to the 1985 rewrite of Title 29 of Alaska Statutes.

KPB 5.13.110 – Volunteer firefighters and EMS providers property tax exemption. The comparable section of current code is KPB 5.12.113. Minor edits for readability but no substantive changes are proposed.

KPB 5.13.120 – **Residential real property tax exemption.** The comparable section of current code is KPB 5.12.115. This proposed section incorporates the increase of the residential property tax exemption to \$75,000 – public hearing will fall after election night and based on the results of the election this section may be adjusted accordingly. No other substantive changes are proposed.

KPB 5.13.130 – Harvesting insect infested timber resources exemption. The comparable section of current code is KPB 5.12.111. No substantive changes are proposed. This is a carry over from current code that is not used in practice.

KPB 5.13.140 – **Anadromous waters habitat protection areas tax credit.** The comparable section of current code is KPB 5.12.112. No substantive changes are proposed.

KPB 5.13.150 – **Disaster damage exemption.** The comparable section of current code is KPB 5.12.114. Readability edits; no substantive changes are proposed.

KPB 5.13.155 – Residential renewable energy system exemptions. The comparable section of current code is KPB 5.12.101. No Substantive changes are proposed.

Property Tax (KPB 5.12) Rewrite Sectional Analysis Revised October 2, 2025 Page -7-

KPB 5.13.160 – nonprofit religious, charitable, cemetery, hospital, or education property tax exemption. No exact comparable section in current KPB Code. These exemptions are mandated in the State Constitution and State law at AS 29.45.030. This proposed code section largely mirrors AS 29.45.030 regarding these exemptions. In addition, this proposed section uses caselaw language to provide broad definitional language for the term "charitable purpose".

KPB 5.13.170 – community purpose real property tax exemption. The comparable section of current code is KPB 5.12.100. This proposed section substantially rewrites requirements and criteria for the community purpose exemption. The community purpose exemption is an optional exemption under State law, enacted by the borough in 2005.

KPB 5.13.180 – economic development property tax exemption. The comparable section of current code is KPB 5.12.100. The substantive changes in the proposed new section of code reflect changes to State law and provides criteria for Assessor review and factors for Assembly consideration. The KPB 5.13.190 definition for economic development is the same definition used in KPB 19.30.070.

KPB 5.13.190 – definitions.

Section 5: New KPB Chapter 5.15 - Tax Appeals

In general terms, due to this being a new chapter of KPB code all text is underlined to show it will be in a new chapter. This chapter process and breaks current KPB 5.12.045 – KPB 5.12.055 into a new chapter of code that should be easier for taxpayers to find and understand.

KPB 5.15.010 – valuation appeals. The comparable section of current code is KPB 5.12.050(A)-(C). Minor readability and consistency edits. No substantive changes to code or the process for taxpayers who appeal their assessments.

KPB 5.15.020 – exemption appeals; individuals or residential property. The comparable section of current code is KPB 5.12.045. The proposed substantive change is to provide a mechanism to appeal an individual or residential property exempt to either the board of equalization or the superior court. This is proposed due to the fact that individual exemption appeals typically present questions of fact – such as, is the applicant a resident? Is the property used as a primary residence and permanent place of abode.

KPB 5.15.030 – exemption appeals; entities. The comparable section of current code is KPB 5.12.045. No substantive changes are proposed. However, there is currently a case before the Alaska Supreme Court that will decide whether municipalities have to provide an administrative appeal prior to going to superior court. An argument for why entity exemptions should go directly to superior court is because entity exemptions often present questions of law.

Property Tax (KPB 5.12) Rewrite Sectional Analysis Revised October 2, 2025 Page -8-

KPB 5.15.040 – deadline extension requests. The comparable section of current code is KPB 5.12.050(C). The proposed changes aim to provide a fair, consistent process for any taxpayer requesting an extension of time based on an inability to comply.

KPB 5.15.050 – grounds for appeal; burden of proof. The comparable section of current code is KPB 5.12.050(E) (grounds for appeal) and KPB 5.12.050(P) (burden of proof). The Clerk may reject any appeal that fails to comply with this section.

KPB 5.15.060 – Board of equalization; hearing notice; evidence motions. The comparable section of current code is KPB 5.12.055 and parts of KPB 5.12.060. The proposed changes are largely administrative and aim to improve the process for the parties and the BOE. A substantive change is that the parties, rather than the clerk, will serve motions and pre-hearing requests upon the non-moving parties.

KPB 5.15.070 – Board of equalization; hearing procedure. The comparable section of current code is KPB 5.12.055 and KPB 5.12.060. Minor edits to improve readability. No substantive changes are proposed.

KPB 5.15.080 – Board of equalization; organization. The comparable section of current code is KPB 5.12.052. The only substantive change to BOE's organization is a proposed increase to the per diem rate to mirror the recent increases to the Planning Commission's per diem.

KPB 5.15.090 – Definitions.

02025-21

2025 REAL PROPERTY ASSESSMENT NOTICE VALUES

KPB SUMMARY TOTAL (Excludes Oil Accounts)

0	10,338,137,90		67,069 Total Ass'd Land	Total
0	10,323,399,00	ements	Not Available y Total Ass'd Improve	Total
0	20,661,536,90	operty	Total Ass'd Real Pr	
	KPB Value	Count	NS	MANDATORY
	7,249,695,400	4,985	nent Exempt Value	400
	93,965,500	185		
	• •	144	lealth Trust Exempt Value	403
		214		404
		169	le Exempt Value	406
	1,857,700	11	y Exempt Value	407
		8	Exempt Value	408
	•	60	ucational Exempt Value	410
		10	orces Agency Exempt Value	411
		6,713		412
		624	13 Veteran Mandatory Exempt Value 15 ANCSA Native Exempt Value 17 Native Allotment (BIA) Exempt Value	
		1,813		
		285		
		10		
		112		420
	1,867,500	104		422
	9,955,639,450	15,447	KPB Total	
Count	KPB Value	Count		OPTIONAL EX
0	13,609,800	43	Authority Exempt Value	421
0	*	11,690		451
1,266	0	0		452
30	85,323,350	205		453
0	,	28		461
0		5,922		462
0		587		463
31	0	0	·	464
8	310,000	31		
3		4		466
0	0	0	inteer FF/EMS Exemption 1 City	468
•	Count 0 0 1,266 30 0 0 0 31 8 3	7,249,695,400 93,965,500 105,019,600 116,644,500 104,266,900 1,857,700 278,463,900 117,565,500 3,256,300 957,019,400 89,959,400 760,674,900 43,632,900 9,856,350 21,893,700 1,867,500 9,955,639,450 KPB Value 13,609,800 0 1,266 85,323,350 443,100 0 704,274,500 0 144,660,600 0 31 310,000 8 40,000	Count KPB Value 4,985 7,249,695,400 185 93,965,500 144 105,019,600 214 116,644,500 169 104,266,900 11 1,857,700 8 278,463,900 60 117,565,500 10 3,256,300 6,713 957,019,400 624 89,959,400 1,813 760,674,900 285 43,632,900 10 9,856,350 112 21,893,700 104 1.867,500 15,447 9,955,639,450 Count KPB Value Count 43 13,609,800 0 11,690 556,664,900 0 11,690 556,664,900 0 11,690 556,664,900 0 11,690 556,664,900 0 11,690 556,664,900 0 11,690 556,664,900 0 11,690 556,664,900 0 11,690 556,664,900 0 128 443,100 0 5,922 704,274,500 0 587 144,660,600 0 0 0 31 31 310,000 8 4 40,000 3	Total Ass'd Real Property

KPB TAXABLE VALUE

TOTAL ASSESSED VALUE	20,661,536,900	5,891,388,200
TOTAL EXEMPTIONS	11,460,965,700	2.320.434,700
TOTAL TAXABLE	9,200,571,200	3,570,953,500

DEFERMENTS AND TAX CREDITS

VT	Count	Description	Value
DEFERMENTS	3		
170	102	Agricultural Deferment Value Loss	7,107,900
171	36	Conservation Easement Value Loss	2,897,600
300	33	Habitat Proj Qualified Land Value	3,764,400
	171	TAG Total DEFERMENTS	13,769,900
TAX CREDITS			to de receiptant and the second and the second
550	156	Disabled Resident \$500TAX CREDIT Borough	0
	156	TAG Total TAX CREDITS	0

5.12 Update

Sean Kelley, Borough Attorney Adeena Wilcox, Borough Assessor







KPB 5.12 – Overview (34 Pages of Code)

- Assessment Roll
- Full and True Value Determination
- Real Property
- Personal Property

- Exemptions
- Taxes
- Tax Appeals
- Board of Equalization
- Manifest Clerical Errors



The Challenges of 5.12

- Too much information piecemealed into one chapter
- Difficult to follow the different aspects of the information
- Requirements are unclear
- Content is often confusing



What this Ordinance does

Proposed Solution: Reorganizing Section 5.12

- Separates Section 5.12 into four smaller, subject focused chapters
- Improves readability and navigation
- Clearly defines exemptions and their requirements
- Consolidates related processes into the same chapter



Chapter 5.11 Personal Property Tax and General Provisions

 Moves all Personal Property provisions into a dedicated section for clarity and organization

Virtually unchanged from the existing chapter



Chapter 5.12 Real Property Tax and General Provisions

- Retains all code related to real property
- Updates Assessing Standards to align with recent changes in state law
- Revises Farm / Agricultural Use provisions to reflect updated state law
- Updates the Notice of Assessment process



Chapter 5.13 Real Property Tax Exemptions, Tax Credits and Deferral

- Defines all exemptions
- Defines "Use" Developed Land
- Defines exclusive use
- Defines KPB residency
- Explains differences between mandatory and optional exemptions
- Sets due date for most exemptions as February 15



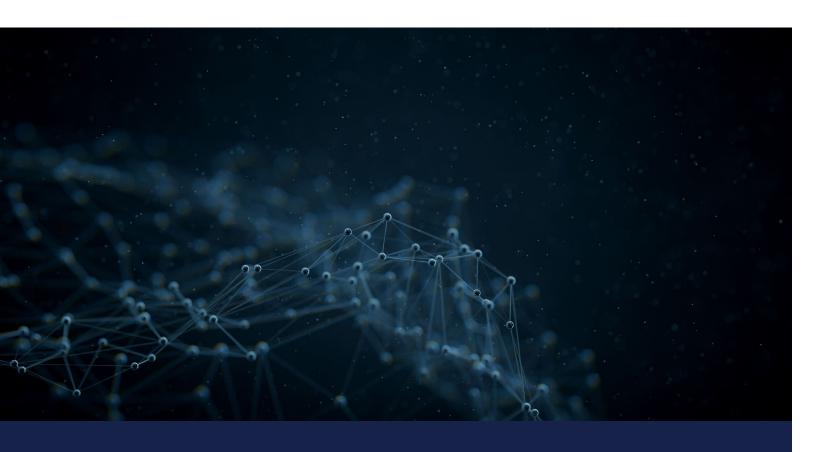
Chapter 5.13 Real Property Tax Exemptions, Tax Credits and Deferral continued

Establishes clear guidelines for taxpayers' inability to comply

Allows for annual audits of all exemptions

Clearly outlines exemption requirements

Defines the appeal process for denied exemptions



Thank you



Introduced by: Mayor
Date: 10/28/25
Hearing: 11/18/25

Action: Vote:

KENAI PENINSULA BOROUGH ORDINANCE 2025-19-17

AN ORDINANCE APPROPRIATING FUNDS FOR THE CENTRAL PENINSULA LANDFILL LEACHATE EVAPORATOR PROJECT

WHEREAS, this ordinance appropriates funds necessary for the connections for the electrical, data, leachate supply and fuel supply inside the new leachate evaporator facility;

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

- **SECTION 1.** That this is a non-code ordinance.
- **SECTION 2.** That funds in the amount of \$580,000 are to be transferred from the General Fund fund balance to be appropriated to account no. 407.32122.26800.49999 for Central Peninsula Landfill Evaporator project expenditures related to electrical, data, leachate supply and fuel supply inside of the new facility.
- **SECTION 3.** That the appropriation made in this ordinance is of project length in nature and as such does not lapse at the end of any particular fiscal year.
- **SECTION 4.** If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.
- **SECTION 5.** That this ordinance shall be effective immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2025.

ATTEST:	Assembly President
Michele Turner, CMC, Borough Clerk	
Yes:	
No: Absent:	
Ausein.	

Kenai Peninsula Borough Solid Waste Department

MEMORANDUM

BH

TO: Assembly President

Members, KPB Assembly

THRU: Peter A. Micciche, Mayor

Brandi Harbaugh, Finance Director

FROM: Tom Winkler, Special Assistant to the Mayor Facilities and Operations 100

John Hedges, Purchasing & Contracting Director

DATE: October 16, 2025

RE: Ordinance 2025-19-17, Appropriating Funds for the Central Peninsula Landfill Leachate

Evaporator Project (Mayor)

The Kenai Peninsula Borough's Solid Waste Department is responsible for the collection, transportation, and disposal of roughly 86,000 tons of mixed municipal solid waste areawide annually. Much of that waste is disposed of at the Central Peninsula Landfill (CPL) located outside of Soldotna. As part of that operation the disposal and management of leachate, an effluent collected from the lined waste cells at CPL, is required.

Due to accumulation of leachate in the solid waste cells at CPL the Borough is developing a project that will expand our current capacity for the evaporation of leachate. This project will allow the Borough to bring the current leachate levels into permitting compliance and maintain that compliance into the future.

As part of the leachate evaporator project a contract with Heartland Water Technology, Inc. for the purchase and installation of an evaporator and a construction contract with local contractor Polar North Construction LLC to provide the facility and support service systems, were awarded.

Due to the proprietary requirements of the Heartland Water Technology, Inc. evaporator, the design did not include the connections for electrical, data, leachate supply and fuel supply inside of the new facility. For the successful completion of the project, \$580,000 is necessary to cover the cost of this required infrastructure.

Your consideration is appreciated.

FUNDS/ACCOUNT	VERIFIED
Account: 100.27910 (FB)	Amount <u>\$580.000</u>
By: Date: 10	117/25

 Introduced by:
 Mayor

 Date:
 10/28/25

 Hearing:
 12/02/25

Action: Vote:

KENAI PENINSULA BOROUGH ORDINANCE 2025-24

AN ORDINANCE AMENDING KPB CHAPTER 10.04 RELATING TO SOLID WASTE DISPOSAL AND AMENDING KPB 1.24.090 RELATING TO THE MINOR OFFENSE PENALTY SCHEDULE TO INCLUDE VIOLATIONS OF KPB CHAPTER 10.04

WHEREAS, this ordinance amends KPB Code relating to solid waste facilities and solid waste disposal with added definitions, disposal requirements, and providing for a minor offense citation process for improper or illegal dumping of waste and unauthorized entry into solid waste facilities;

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

- **SECTION 1.** That this ordinance amends KPB Code and will be codified.
- **SECTION 2.** That the KPB Code of Ordinances, Chapter 10.04, Solid Waste Disposal, is hereby amended to read as follows:

CHAPTER 10.04. SOLID WASTE DISPOSAL

10.04.005. Applicability.

This chapter applies to all borough-owned solid waste landfills, monofills, and transfer sites.

[10.04.010. DEFINITIONS.

UNLESS OTHERWISE PROVIDED OR THE CONTEXT OTHERWISE REQUIRES:

(A) "HAZARDOUS WASTE" MEANS WASTE THAT IS CAPABLE OF CAUSING INJURY, DISEASE OR IMPAIRMENT OF HEALTH, OR PROPERTY DAMAGE, INCLUDING BUT NOT LIMITED TO: POISONS, PESTICIDES, ACIDS, CAUSTICS, INFECTIOUS OR PATHOLOGICAL WASTES, RADIOACTIVE MATERIALS, EXPLOSIVE OR HIGHLY FLAMMABLE MATERIALS, OIL AND PETROLEUM PRODUCTS, AND BURNING OR SMOLDERING MATERIALS;

- (B) "INCINERATOR" MEANS ANY EQUIPMENT, DEVICE, OR CONTRIVANCE, EXCLUDING FIREPLACES AND BURN BARRELS, USED FOR THE CONTROLLED THERMAL REDUCTION OF SOLID WASTE;
- (C) "LANDFILL" MEANS A LAND AREA USED FOR THE DISPOSAL OF SOLID WASTE;
- (D) "PUTRESCIBLE WASTE" MEANS MATERIAL CAPABLE OF BEING DECOMPOSED SO AS TO CAUSE NUISANCE OR OBNOXIOUS ODORS;
- (E) "SOLID WASTE" MEANS ALL UNWANTED OR DISCARDED SOLID OR SEMISOLID MATERIAL WHETHER PUTRESCIBLE OR NONPUTRESCIBLE, ORIGINATING FROM ANY SOURCE, INCLUDING BUT NOT LIMITED TO: GARBAGE, PAPER, WOOD, METAL, GLASS, PLASTIC, RUBBER, CLOTH, ASHES, LITTER AND STREET SWEEPINGS, DEWATERED SEWAGE SLUDGE, DEAD ANIMALS, OFFAL, JUNKED VEHICLES AND EQUIPMENT, MATERIAL AND DEBRIS RESULTING FROM CONSTRUCTION OR DEMOLITION PROJECTS, ABANDONED AND DECAYING STRUCTURES, AND HAZARDOUS WASTES.
- (F) "SOLID WASTE DISPOSAL FACILITY" MEANS AN INTERMEDIATE DISPOSAL FACILITY, TRANSFER STATION, LANDFILL, INCINERATOR, COMPOSTING PLANT, RECYCLING OR RECLAMATION FACILITY, OR ANY SITE UTILIZED FOR THE RECOVERY, REDUCTION, CONSOLIDATION, CONVERSION, PROCESSING OR DISPOSAL OF SOLID WASTE.]

10.04.015. Purpose.

The protection of the public health, safety and welfare of the residents and visitors of the borough is the purpose of this chapter. This chapter and any policies or regulations promulgated pursuant to this chapter are intended to:

- (A) Control dumping and disposal of solid waste at such places and in such manner that it will not be a detriment to the health, safety and welfare of the residents of the borough;
- (B) Regulate the storage, collection, and disposal of solid waste for all residences and businesses regardless of the amount of solid waste generated by any particular business or residence, in order to protect the public health, safety and welfare;
- (C) <u>Provide facilities for the proper disposal of solid waste in a cost effective</u> manner;

- (D) Reduce litter and littering; and
- (E) <u>Promote resource recovery, recycling and reuse of solid waste.</u>

10.04.020. Site selection and procurement—Authority and criteria.

The mayor of the Kenai Peninsula Borough, after receiving advice of the planning commission of the borough, shall select and procure sites for solid waste disposal facilities in accordance with a policy of attempting to provide a system whereby in the more densely settled areas no haul of more than 15 miles along a major highway would be required to reach a solid waste disposal facility. The sites may include sites for landfill operations, intermediate disposal facilities, transfer stations, incinerators, composting plants, recycling or reclamation facilities, or any site utilized for the recovery, reduction, consolidation, conversion, processing or disposal of solid waste.

10.04.030. Area and facilities—Establishment and contract authority.

Unless otherwise authorized by the assembly the mayor shall establish disposal areas and construct therein by contract with the lowest responsible bidder such solid waste disposal facilities as may be practical and economically feasible to operate as a unit for the disposition of solid waste.

10.04.040. <u>Services contracts</u>[AREA AND FACILITIES—MAINTENANCE CONTRACT—TERMS AND CONDITIONS—BOND].

The mayor, or designee, may contract, in accordance with KPB 5.28, to provide for maintenance, disposal, transport or other contract services under terms and conditions approved by the administration. [UNLESS OTHERWISE AUTHORIZED BY THE ASSEMBLY, THE MAYOR SHALL PROVIDE FOR THE MAINTENANCE OF DISPOSAL FACILITIES WITHIN EACH DISPOSAL AREA TO BE EFFECTED BY CONTRACT LET TO THE LOWEST RESPONSIBLE BIDDER UNDER THE FOLLOWING TERMS AND CONDITIONS:

- A. THE PERIOD OF SUCH CONTRACT SHALL BE AT LEAST 1 YEAR.
- B. THE CONTRACTOR MUST AGREE TO ABIDE BY ALL FEDERAL AND STATE LAWS, RULES AND REGULATIONS CONCERNING DISPOSITION OF SOLID WASTE AND MAINTENANCE OF SOLID WASTE DISPOSAL FACILITIES INSOFAR AS HIS CONTRACT AUTHORITY AND RESPONSIBILITY EXTEND, INCLUDING, WITHOUT BEING LIMITED THERETO, FULL AND COMPLETE COMPLIANCE WITH THE TERMS AND PROVISIONS OF CHAPTER 60 (SOLID WASTE MANAGEMENT) OF TITLE 18 OF THE ALASKA ADMINISTRATIVE CODE.

- C. THE ONLY SOLID WASTES WHICH MAY BE DEPOSITED IN THE FACILITIES PROVIDED FOR IN THIS CHAPTER ARE THOSE SOLID WASTES ORIGINATING OR ARISING FROM THE LANDS WHICH ARE SUBJECT TO TAXATION FOR THE SUPPORT OF THESE FACILITIES OR SUCH NONTAXABLE LANDS AS MAY BE COVERED BY A CONTRACT FOR DISPOSITION BETWEEN THE OWNER OR LESSEE OF SUCH LANDS, OR THE GOVERNMENTAL UNIT RESPONSIBLE FOR SUCH LANDS, AND THE MAYOR OF THE KENAI PENINSULA BOROUGH.
- D. THE CONTRACTOR SHALL COLLECT NO CHARGES FOR THE DISPOSITION OF SOLID WASTES AUTHORIZED TO BE DISPOSED IN THESE FACILITIES AND SHALL NOT ACCEPT FOR DISPOSITION ANY SOLID WASTES NOT AUTHORIZED.
- E. THE CONTRACTOR WILL AGREE TO HOLD THE KENAI PENINSULA BOROUGH HARMLESS FROM ANY LIABILITY CAUSED BY THE MAINTENANCE OF THE DISPOSAL FACILITIES OR ANY OF HIS OPERATIONS IN CONNECTION THEREWITH, SUCH AS, WITHOUT BEING LIMITED THERETO, HAULING OF SUCH WASTES FROM TEMPORARY DISPOSAL FACILITIES TO PERMANENT DISPOSAL FACILITIES, AND WILL PROVIDE SUCH LIABILITY INSURANCE COVERING THE KENAI PENINSULA BOROUGH, AND SUCH EVIDENCE OF SUCH INSURANCE COVERAGE, AS MAY BE REQUIRED BY THE CONTRACT.
- F. THE CONTRACTOR WILL FURNISH TO THE KENAI PENINSULA BOROUGH A PERFORMANCE BOND IN AN AMOUNT REQUIRED BY THE CONTRACT BUT NOT LESS THAN THE ANNUAL PAYMENT UNDER THE CONTRACT.
- G. THE CONTRACTOR WILL BEGIN NO OPERATIONS FOR THE MAINTENANCE OF THE FACILITIES UNDER THE CONTRACT UNTIL THE LIABILITY INSURANCE POLICIES AND PERFORMANCE BONDS REQUIRED HEREIN ARE FURNISHED TO BE KENAI PENINSULA BOROUGH AND APPROVED BY THE BOROUGH ATTORNEY.
- H. THE CONTRACT WILL NOT PROHIBIT THE CONTRACTOR FROM ENTERING INTO PRIVATE CONTRACTS WITH OTHER PARTIES TO HAUL OR TRANSPORT SOLID WASTE TO THE DISPOSAL FACILITIES; PROVIDED, HOWEVER, THAT NO SOLID WASTE MAY BE DEPOSITED AT THE FACILITIES ESTABLISHED HEREUNDER EXCEPT THOSE WHICH ARE AUTHORIZED FOR DISPOSITION THEREIN.

I. SUCH OTHER PROVISIONS AS THE MAYOR MAY FEEL NECESSARY TO PROVIDE FOR ORDERLY AND ADEQUATE SERVICE TO THE TAXPAYER, PROTECTION TO THE KENAI PENINSULA BOROUGH, AND PRESERVATION OF THE ENVIRONMENT OF THE BOROUGH.]

10.04.050. Contractor may secure other contracts.

Although maintenance contracts will be let separately for each disposal area which may include 1 or more solid waste disposal facilities, a contractor is not prohibited from bidding on, and securing, contracts for the maintenance of solid waste disposal facilities in more than 1 area.

10.04.060. Wastes authorized for disposition—Permitted areas of origin.

Those solid wastes which are authorized for disposition in the facilities established pursuant to this chapter are those solid wastes described in Section 10.04.070 hereunder which originate or arise from:

- (A) Those lands which are taxable by the Kenai Peninsula Borough and lie outside cities and within disposal areas established as provided herein;
- (B) Lands inside cities where the authority of the city to provide for disposition of solid waste has been transferred to the Kenai Peninsula Borough by said city and such transfer has been accepted by the assembly of the borough; and
- (C) Any other lands which may be covered by a contract between the owner or lessee of such lands, or the governmental unit responsible for such lands, and the Kenai Peninsula Borough, and the mayor is authorized to negotiate and enter into such contracts subject to approval by the assembly.

10.04.070. Wastes authorized for disposition—Materials described.

Only the following solid wastes are authorized for disposition in the facilities established pursuant to this chapter:

- (A) Solid wastes as defined herein but specifically excepting solid wastes originating from industrial waste or commercial sources, hauled commercially by Alaska Public Utilities Commission permittees, hazardous wastes, septic tank pumpings, cannery fish wastes, and live animals;
- (B) Those solid wastes excepted in subparagraph A above which the mayor determines would not create a danger to operators or users of the facility or others living or having reason to be in the neighborhood and which, because of lack of volume, nature, or special arrangements provided therefor, would not unduly increase the expense of operation of the facility, but it is specifically provided that Alaska Public Utilities Commission permittees

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- may deposit in a final disposition facility any wastes which would be authorized if not commercially hauled;
- (C) Those solid wastes not authorized for disposition under subparagraph B above because their disposition would unduly increase the expense of operation of the facility if they are authorized by contract (providing sufficient payment to recompense the borough for such additional expense) between the party or parties responsible for the creation of the waste and Kenai Peninsula Borough, and the mayor is authorized to negotiate and enter into such contracts.

10.04.080. Transfer of powers.

- (A) The transfer of solid waste disposal powers by the city of Soldotna, the city of Kenai, the city of Homer and the city of Seward to the Kenai Peninsula Borough are approved by the Kenai Peninsula Borough insofar as and to the extent that said power is exercised by the borough in the area outside cities pursuant to Chapter 10.04 of the Kenai Peninsula Borough Code and any amendment thereto.
- (B) The transfer of solid waste disposal powers by the city of Seldovia to the Kenai Peninsula Borough is approved by the Kenai Peninsula Borough insofar as and to the extent that said power is exercised by the borough in the area outside cities pursuant to Chapter 10.04 of the Kenai Peninsula Borough Code and any amendment thereto.

10.04.090. Authority of mayor.

The mayor is authorized and directed to provide for the orderly and efficient transfer of said powers and to execute the necessary documents pursuant to Chapter 10.04 of the Kenai Peninsula Borough Code to accomplish the purpose of Section 10.04.080, containing additional provisions deemed necessary in the interest of the Kenai Peninsula Borough.

10.04.100, Grants.

Subject to the appropriation and availability of funds, the borough may provide for grant funding to a utility or energy provider to assist, study, and/or develop solid waste services or facilities or secondary products generated by solid waste activities as provided in this chapter. An applicant seeking funding under this chapter must submit a grant application no later than March 15 of each year on forms provided by the borough.

10.04.110. Waste disposal general requirements.

- (A) <u>Designated disposal area</u>. All users of a borough solid waste facility shall comply with the facility's rules and policies. Only municipal solid waste accepted by the facility may be disposed of at the facility in the area designated for such disposal, unless the facility specifically provides for disposal of other categories of waste as defined in this Code, AS 46.03.900, or 18 AAC 60.990. Failure to comply with facility rules and policies relating to waste disposal constitutes a violation of this chapter.
- (B) <u>Construction and Demolition</u>. All construction and demolition waste generated within the borough must be separated and placed in separate waste containers from that of municipal solid waste, other waste, or disposed of within the area designated for construction and demolition materials.
- (C) <u>Municipal solid waste</u>. Municipal solid waste may only be disposed of in waste container bins, dumpsters, or areas designated for disposal at a landfill or monofill facility. The borough may reject any waste which is judged to be unacceptable for disposal. Hauling or transporting garbage, refuse, rubbish, or solid waste in a vehicle or container in a manner that permits the contents to seep, spill, drop-off, or fall to the public rights-of-way or public areas leading to authorized disposal areas is prohibited. Entry into a disposal container or employee-only area at a landfill, monofill, transfer facility or transfer site is prohibited.
- (D) Non-standard and other waste. Designated waste areas and collection dates may be established by the borough for the disposal of non-standard or hazardous waste including, but not limited to, asbestos containing material, batteries, brush, fluorescent bulbs, junked or abandoned vehicles, recyclable materials, refrigerant containing appliances, scrap metals, used oil, and electronics.

10.04.120. Facilities.

- (A) <u>Landfills. The borough maintains a Class I municipal solid waste landfill</u> (MSWLF) and five Class III rural landfills in accordance with Alaska law. The facilities are monitored by video surveillance.
- (B) <u>Monofills/Transfer Facilities. The borough currently operates two monofills</u> and transfer facilities. The facilities are monitored by video surveillance.

- (C) Transfer sites. The borough maintains a number of transfer sites. A list of locations may be found on the borough's website or may be obtained by contacting the borough's solid waste department. Transfer sites are monitored by video surveillance. Except as provided for in KPB 10.04.110(D), the following items may not be disposed of at transfer sites:
 - (1) Appliances larger than a standard household toaster oven;
 - (2) <u>Asbestos containing material;</u>
 - (3) Branches or lumber;
 - (4) Commercial solid waste;
 - (5) Construction debris;
 - (6) Dead animals with the exception of double bagged fish waste;
 - (7) Hazardous waste;
 - (8) Honey Buckets;
 - (9) Liquids;
 - (10) <u>Lumber</u>, wood, brush, yard waste;
 - (11) Mattresses;
 - (12) <u>Sewage/Septage</u>;
 - (13) Tires;
 - (14) <u>Vehicles</u>;
 - (15) Wastewater treatment plant sludge;
 - (16) Other items as posted at the site.
- (D) All municipal solid waste or other waste must be disposed of either in an empty dumpster or designated area at the landfill or monofill facility. If a bin is full, it may no longer be used. Disposal of refuse, garbage, or waste on the ground is prohibited and constitutes a violation under this chapter.
- Code violations under this chapter are subject to a minor offense citation. Criminal activity will be reported to law enforcement. Surveillance video will be used to enforce borough code and provided to law enforcement for the purpose of reporting criminal activity. The registered owner of the vehicle identified through video surveillance will be presumed to be the individual who violated code for purposes of this chapter. Borough personnel, or contractors managing a site on behalf of the borough, are authorized to require compliance with borough solid waste rules and state regulations and requirements. Refusal to comply constitutes grounds for removal from the facility. Waste may only be disposed in the area of the facility designated for solid waste or other waste on days and times when such waste disposal is allowed.

10.04.130. Violations—Minor offense citation.

(A) <u>Citation</u>. Any violation of this chapter is an infraction. The fine for offenses in this title is the fine provided in the minor offense fine schedule found in KPB 1.24.090. If no fine is listed in the fine schedule for an

- offense, then the defendant must appear in court and is subject to the fine provided in KPB 1.24.070.
- (B) Littering and improper disposal of municipal solid waste. It is a violation of this chapter to throw, drop, discard, or otherwise dispose of municipal solid waste, other waste or litter at a borough-owned solid waste facility, landfill, or transfer site outside of a designated area or dumpster in accordance with KPB 10.04.110 and KPB 10.04.120. It is a violation of this chapter to throw, drop, discard, or otherwise dispose of municipal solid waste, other waste or litter on public rights-of-way or borough lands unless the item is placed in a receptacle maintained for the deposit of municipal solid waste or other waste.

10.04.140. Entry authorized during designated hours only.

- (A) <u>Designated hours</u>. Entry into the disposal area of any solid waste landfill, monofil, transfer facility or transfer site is only permitted during the designated hours of operation.
- (B) <u>Unlawful entry</u>. It is unlawful to enter or remain in any area of a solid waste facility that is closed to the public, except in the course of employment by the borough or as an authorized agent.

10.04.150. Polluting water prohibited.

Within the borough, it is unlawful for any person to put, dump, place or convey any refuse of any kind anywhere where such disposal will corrupt or impair the water tables, water streams, or water bodies within the borough.

10.04.160. Loitering prohibited.

Borough solid waste facilities are open to the public for the limited and specific purpose of proper waste handling and disposal. Loitering is prohibited.

10.04.170. Damages.

Breaking, damaging, destroying, defacing, or tampering with any container, structure, appurtenance, or equipment which is a part of the borough's solid waste system is prohibited and constitutes a violation under this chapter. Damage to borough-owned equipment will be assessed the full cost of repair or replacement.

10.04.180. Definitions.

Unless otherwise provided or the context otherwise requires:

"Dispose" has the meaning given "disposal" in 42 U.S.C. 6903(3);

"Hazardous waste" means waste that is capable of causing injury, disease or impairment of health, or property damage, including but not limited to: poisons, pesticides, acids, caustics, infectious or pathological wastes, radioactive materials, explosive or highly flammable materials, oil and petroleum products, and burning or smoldering materials;

"Incinerator" means any equipment, device, or contrivance, excluding fireplaces and burn barrels, used for the controlled thermal reduction of solid waste;

"Industrial waste" means a liquid, gaseous, solid, or other waste substance or a combination of them resulting from process of industry, manufacturing trade or business, or from the development of natural resources; however, gravel, sand, mud, or earth taken from its original situs and put through sluice boxes, dredges, or other devices for the washing and recovery of the precious metal contained in them and redeposited in the same watershed from which it came is not industrial waste;

"Municipal solid waste" means waste material

- (1) generated by a household, including a single-family or multi-family residence, and collected and disposed of as part of municipal solid waste collection services; or
- (2) generated by a commercial, industrial, or institutional entity, to the extent that the waste material
 - (i) is essentially the same as waste normally generated by a household;
 - (ii) is collected and disposed of with other municipal solid waste as part of normal municipal solid waste collection services; and
 - (iii) contains a relative quantity of hazardous substances not greater than the relative quantity of hazardous substances contained in waste material generated by a typical single-family household;

"Landfill" means a land area used for the disposal of solid waste:

"Other wastes" means garbage, refuse, decayed wood, sawdust, shavings, bark, trimmings from logging operations, sand, lime cinders, ashes, offal, oil, tar, dyestuffs, acids, chemicals, heat from cooling or other operations, and other substances not sewage or industrial waste which may cause or tend to cause pollution of the waters of the state;

"Putrescible waste" means material capable of being decomposed so as to cause nuisance or obnoxious odors;

"Solid waste" means garbage, refuse, abandoned or other discarded solid or semisolid material, regardless of whether subject to decomposition, originating from any source and includes all municipal solid waste;

"Solid waste disposal facility" means an intermediate disposal facility, transfer station, landfill, incinerator, composting plant, recycling or reclamation facility, or any site utilized for the recovery, reduction, consolidation, conversion, processing or disposal of solid waste.

SECTION 3. That KPB 1.24.090 is hereby amended to read as follows:

1.24.090. Minor offense penalty schedule.

Section	Offense Title	Fine
		Amount
KPB 5.12.117(B)	False Representations re: Exemptions on Property Taxes	\$500
KPB 5.12.380(B)	False Representations re: Property Taxes	\$500
KPB 5.18.620(A)	Failure to Timely File Sales Tax Returns or Remit Taxes	\$500
KPB 5.18.630	Failure to Keep Adequate Sales Tax Records	\$500
KPB 5.18.640(A)	Misuse of Resale or Exempt Card	\$500
KPB 10.04.130(B)	Littering and improper disposal of municipal solid waste	\$500
KPB 10.04.140(B)	Unauthorized entry into a solid waste facility	\$500
KPB 10.08.010(A)(1)	Smoking in public building	\$100
KPB 10.08.010(A)(2)	Smoking within 20 feet of public building	\$100
KPB 10.08.010(A)(3)	Smoking within 10 feet of playground	\$100
KPB 10.08.010(A)(4)	Smoking within 50 feet of hospital	\$100
KPB 10.08.010(A)(5)	Smoking inside municipal vehicle	\$100
KPB 10.18.020	Use of Fireworks within the Borough	\$500
KPB 10.18.050	Sale of Fireworks	\$500
KPB 10.20.080	Fail to Report Hazardous Materials	\$750
KPB 11.10.030	Operation of Gambling Establishment or Game of Chance	\$1,000
KPB 12.04.020	Parking in a designated No Parking Area	\$100
KPB 12.04.070	Parking in Manner that Impedes Traffic or Maintenance	\$100
KPB 12.08.020(b)	Abandoned Vehicle on Property not Designated for Vehicle Disposal	\$100
KPB 12.08.030(c)	Abandoned Vehicle on Private Property	\$100
KPB 12.08.040(a)	Junk Vehicle Placed or Remaining on Borough Property or ROW	\$100
KPB 14.40.115	Encroachment without a Permit	\$100

THE ZOTTOTOE O(1)	KPB 20.10.030(F)	Sale of subdivision land prior to Final Plat	\$750
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SECTION 4. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected

SECTION 5. That this ordinance shall become effective at 11:59 PM on December 31, 2025.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF * 2025.

ATTEST:	Assembly President	
Michele Turner, CMC, Borough Clerk		

Yes:

No:

Absent:

Kenai Peninsula Borough Solid Waste Department

MEMORANDUM

TO: Assembly President

Members, KPB Assembly

THRU: Peter A. Micciche, Mayor

FROM: Tom Winkler, Special Assistant to the Mayor Facilities and Operations

Sean Kelley, Borough Attorney

SK

DATE: October 16, 2025

RE: Ordinance 2025-24, Amending KPB Chapter 10.04 Relating to Solid Waste Disposal and

Amending KPB 1.24.090 Relating to the Minor Offense Penalty Schedule to Include Violations

of KPB Chapter 10.04 (Mayor)

KPB Code Chapter 10.04, Solid Waste Disposal, governs solid waste facilities, site selection, and disposal rules. The chapter has not been substantively updated since it was enacted in 1974. As the code currently reads there are no rules against illegal dumping and therefore no penalty for illegal or improper dumping of municipal solid waste. Similarly, there are no prohibitions against unauthorized entry into solid waste facilities after hours and no description of waste that is or is not accepted at facilities. These amendments also empower solid waste staff to enforce the code prohibitions as needed. It is anticipated that more work will be needed on this chapter as the solid waste department undergoes transitions moving forward but in the interim the amendments shown in the ordinance will be a step forward for the KPB Solid Waste Department's ability to maintain and regulate solid facilities, including having the necessary enforcement tools to deter unlawful behavior at such facilities.

Your consideration is appreciated.

Kenai Peninsula Borough Planning Department

MEMORANDUM

TO:

Peter Ribbens, Assembly President

Kenai Peninsula Borough Assembly Members

FROM:

Robert Ruffner, Planning Director

DATE:

October 14, 2025

RE:

173-570-78: T 6S R 14W SEC 12 Seward Meridian HM 2001078 ARNO SUB LOT 2

THAT PORTION LYING OUTSIDE HOMER CITY LIMITS

173-570-79: T 6S R 14W SEC 13 Seward Meridian HM 2001078 ARNO SUB LOT 2

THAT PORTION LYING INSIDE HOMER CITY LIMITS

In accordance with AS 29.40.140, no vacation of a Borough right-of-way and/or easement may be made without the consent of the Borough Assembly.

During their regularly scheduled meeting of October 13, 2025 the Kenai Peninsula Borough Planning Commission granted approval of the above proposed vacation by unanimous vote (9-Yes) based on the means of evaluating public necessity established by KPB 20.65. This petition is being sent to you for your consideration and action.

A draft copy of the unapproved minutes of the pertinent portion of the meeting and other related materials are attached.

October 13, 2025 Planning Commission Draft Meeting Minutes October 13, 2025 Agenda Item E4 Meeting Packet Materials

Surveyor:	Jerry Johnson / Johnson Surveying
General Location:	Marty Lane & Liisia Dawn Street off Johns Road
Parent Parcel No.:	131-360-58
Legal Description:	T 4N R 11W SEC 34 SEWARD MERIDIAN KN 2006112 PEACEFUL ACRES SUB JACKSON'S GARDEN REPLAT TRACT D1

Staff report given by Platting Manager Vince Piagentini. This item is being postponed as additional information is needed to complete the application. Public notices had been sent out Chair Brantley checked to see if there is anyone present who wished to speak on this item. There was no one present who wished to speak on this item. No action was required of the commission.

ITEM #4 - SECTION LINE EASEMENT VACATION VACATE THE ENTIRE 66-FOOT SECTION LINE EASEMENT WITHIN LOT 2, ARNO SUBDIVISION, PLAT HM 2001-78, LOCATED WITHIN SECTIONS 12 AND 13, T06S, R14W

KPB File No.	2025-144V
Planning Commission Meeting:	October 13, 2025
Applicant / Owner:	Lauren Flynn & Cory Jellicoe
Surveyor:	Katherine Kirsis, Seabright Survey & Design
General Location:	Diamond Ridge Road / City of Homer & Diamond Ridge Area
Parcel(s):	Northern Portion: 173-570-78 Southern Portion: 173-570-79
Legal Description:	173-570-78: T 6S R 14W SEC 12 Seward Meridian HM 2001078 ARNO SUB LOT 2 THAT PORTION LYING OUTSIDE HOMER CITY LIMITS 173-570-79: T 6S R 14W SEC 13 Seward Meridian HM 2001078
	ARNO SUB LOT 2 THAT PORTION LYING INSIDE HOMER CITY LIMITS

Staff report given by Platting Manager Vince Piagentini.

Chair Brantley opened the item for public comment.

<u>Lauren Flynn, Land Owner; P.O. Box 429, Homer AK 99603:</u> Ms. Flynn made herself available for questions.

Commissioner Venuti informed the commissioner that he had voted on this item in his role as a planning commissioner for the City of Homer and requested to be recused from this matter.

Seeing and hearing no one else wishing to comment, public comment was closed and discussion was opened among the committee.

<u>MOTION:</u> Commissioner Slaughter moved, seconded by Commissioner Gillham to grant the vacation as petitioned based on the means of evaluating public necessity established by KPB 20.65, adopting and incorporating by reference the staff report, staff recommendations and subject to the four conditions as set forth in the staff report.

Hearing no objection or further discussion, the motion was carried by the following vote:

MOTION PASSED BY UNANIMOUS VOTE:

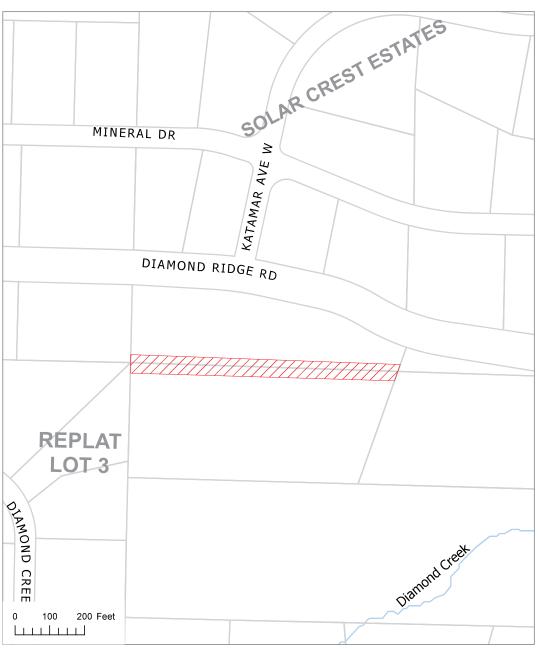
Yes - 8	Brantley, England, Epperheimer, Fikes, Gillham, Morgan, Slaughter, Whitney
Recused - 1	Venuti

Kenai Peninsula Borough Page 3 205

E. NEW BUSINESS

4. Section Line Easement Vacation; KPB File 2025-144V
Seabright Survey & Design / Flynn, Jellicoe
Request: Vacates a 66' section line easement – 33' in T06S R14W
SEC 12 and 33' in T06S R14W SEC 13, running east to west through
Lot 2 of Arno Subdivision, Plat HM 2001-78
Diamond Ridge Area
Staff Person Responsible: Platting Manager Vince Piagentini

Vicinity Map 9/17/2025



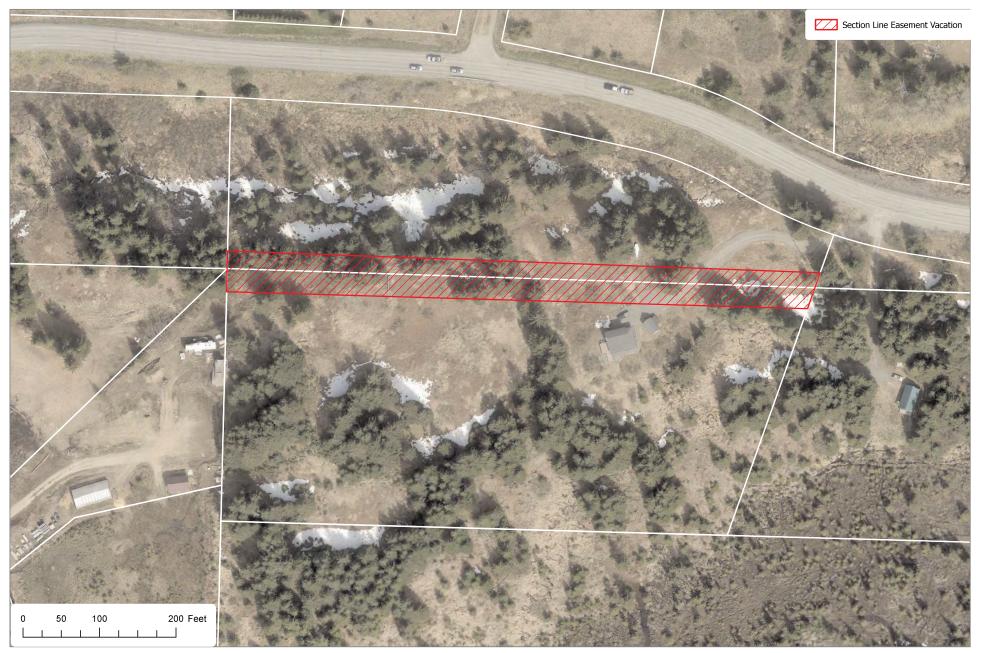


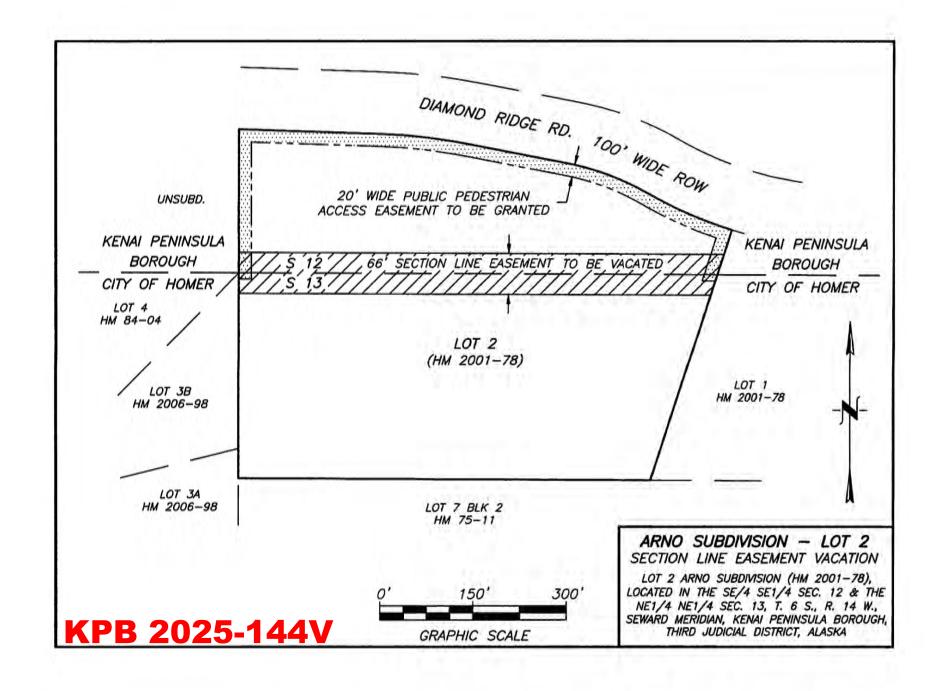
KPB File 2025-144V T 06S R 14W S12 & S13 Diamond Ridge and Homer

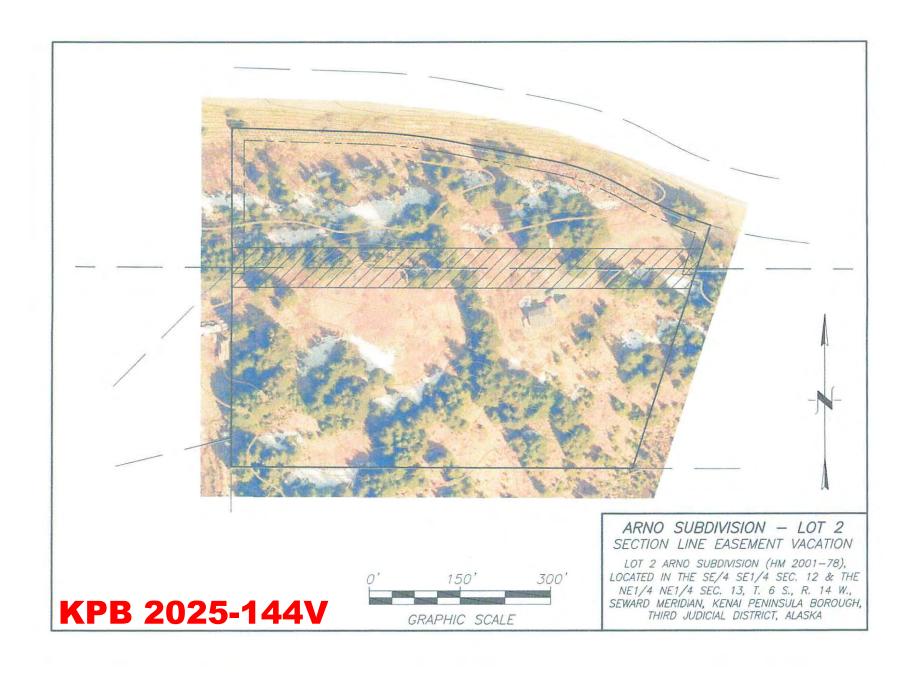
Aerial Map

KPB File 2025-144V 9/17/2025











AGENDA ITEM E. NEW BUSINESS

ITEM #4 - SECTION LINE EASEMENT VACATION

VACATE THE ENTIRE 66-FOOT SECTION LINE EASEMENT WITHIN LOT 2, ARNO SUBDIVISION, PLAT HM 2001-78, LOCATED WITHIN SECTIONS 12 AND 13, TOWNSHIP 6 SOUTH, RANGE 14 WEST

KPB File No.	2025-144V
Planning Commission Meeting:	October 13, 2025
Applicant / Owner:	Lauren Flynn and Cory Jellicoe of Homer, Alaska
Surveyor:	Katherine Kirsis, Seabright Survey and Design
General Location:	City of Homer Diamond Ridge Road Area
Parcel(s):	Northern Portion: 173-570-78
	Southern Portion: 173-570-79
Legal Description:	173-570-78: T 6S R 14W SEC 12 Seward Meridian HM 2001078 ARNO
	SUB LOT 2 THAT PORTION LYING OUTSIDE HOMER CITY LIMITS
	173-570-79: T 6S R 14W SEC 13 Seward Meridian HM 2001078 ARNO
	SUB LOT 2 THAT PORTION LYING INSIDE HOMER CITY LIMITS

STAFF REPORT

Specific Request / Purpose as stated in the petition:

The petition proposes to vacate the section line easement as depicted in submittal documents. The southerly portion of the easement and underlying property is located within Homer City limits, while the northerly portion is within the Kenai Peninsula Borough.

Vacate the section line easement as depicted in the submittal documents. The section line easement effectively splits the subject parcel into two halves. The easement vacation will allow for the unification of the property while maintain public legal access across the lot.

<u>Notification:</u> The public hearing notice was published in the October 3rd issue of the Peninsula Clarion and the October 2nd issue of the Homer News as part of the Commission's tentative agenda.

The public notice was posted on the Planning Commission bulletin board at the Kenai Peninsula Borough George A. Navarre Administration building. Additional notices were mailed to the following with the request to be posted for public viewing.

Library of Homer Post Office of Homer

Eighteen certified mailings were sent to owners of property within 300 feet of the proposed vacation. Five receipts had been returned when the staff report was prepared.

Twelve notifications were emailed to agencies and interested parties as shown below;

State of Alaska Dept. of Fish and Game State of Alaska DNR State of Alaska DOT State of Alaska DNR Forestry Emergency Services of Homer and Kachemak City of Homer Homer Kenai Peninsula Borough Office Ninilchik Traditional Council Alaska Communication Systems (ACS) ENSTAR Natural Gas General Communications Inc, (GCI) Homer Electric Association (HEA)

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Legal Access (existing and proposed):

The location of the section line easements is located on Lot 2, Arno Subdivision (Plat HM 2001-78). The Northern section of the parcel is outside city limits and the south portion is within the City of Homer. For assessment tax purposes, the borough assigned two parcel numbers to Lot 2.

Legal access to the property is provided by Diamond Ridge Road and the section line easements by code. Diamond Ridge Road is a 100-foot state-maintained dedication abutting Lot 2 to the north.

33-foot section line easements are located on the north and south sides of the section line between Sections 12 and 13, Township 6 South, Range 14 West. These easements are proposed to be vacated and are labeled and depicted on the exhibit being a total width of 66-feet. The portion of the section line easement petitioned to be vacated is undeveloped. There is a structure located to the south of the section line easement on the property. Staff recommends the structures be accurately shown on the drawing.

A 20-foot-wide pedestrian access easement is proposed to be granted with the finalization of the section line easement vacation plat. The easement is located along the northern boundary, adjacent to Diamond Ridge Road and extends along the east and west lot boundaries to the section line easement location. The easement is depicted and labeled on the preliminary plat.

Block length is not compliant with no roads coming back to a connection to complete a block. The vacation of the section line easement has no effect on the block length compliancy.

KPB Roads Dept. comments	Out of Jurisdiction: Yes
	Roads Director: Uhlin, Dil
	Comments:
	No comments
SOA DOT comments	DNR & DOT have joint authority over section line easements. A section line easement, once established, can only be vacated by the proper authority. A section line easement vacation will not be valid without DNR & DOT approval on the plat. Please go through the DNR Easement Vacation process to pursue a section line
	easement vacation.

Site Investigation:

There appears to be a shared driveway from Diamond Ridge Road that provides access to the affected lot and property to the east. Structures are located on the southern portion of the property, near the section line easement but do not appear to be encroaching. The driveway within lot two crosses the affected section line easement. No other improvements appear to be situated within the section line easement to be vacated.

Per KPB GIS Imagery KWF Wetlands layer, wetlands classified as riverine is located on the northern boundary of the lot. No wetlands are within the section line easement petitioned to be vacated.

Diamond Ridge Creek is located within the adjacent parcel to the south and crosses the section line easement to the east approximately 0.32 miles and to the west approximately 1.23 miles. The creek does not intersect with the portion of the section line easement to be vacated.

According to the KPB GIS Imagery topography layer, steep topography affects the subject parcel. Slopes exceeding 20% are located within the section line easement proposed to be vacated.

The River Center review determined the lot is in a FEMA Flood Hazard Zone but no depiction and no note is necessary for the Section line Easement Vacation drawing. if this does come back as a plat the River Center would like to review the plat again. City of Homer noted the south portion is in Zone D, flood hazards undetermined.

The proposed plat is not located within an Anadromous Waters Habitat Protection District according to the River

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Center review.

KPB River Center review	A. Floodplain
	Reviewer: Hindman, Julie Floodplain Status: IS in flood hazard area Comments: The northern portion is within KPB jurisdiction and within a non-regulatory X-Zone, which has minimal flood risk. The southern portion is within the City of Homer jurisdiction. If the plat is only a section line easement vacation plat with not other platting action, no depiction or notes are required or requested. If the City of Homer requests plat notes, allow staff the opportunity to review and determine if an additional KPB note should then be added.
	Flood Zone: X Zone Map Panel: 02122C-2015E In Floodway: False Floodway Panel:
	B. Habitat Protection
	Reviewer: Aldridge, Morgan Habitat Protection District Status: Is NOT within HPD Comments: No comments
State of Alaska Fish and Game	No response

Staff Analysis:

Originally the land consisted of the SE1/4 of the SE1/4, of Section 12 and the NE1/4 of the NE1/4 of Section 13, all located within Township 6 South, Range 14 West, Seward Meridian. The land was divided by deed, Book 271, Page 580 in 1997. A corrective deed was recorded in 1998 correcting the legal description. In 2001, Arno Subdivision subdivided the land into Lots 1 and 2.

According to information provided by the Kachemak Nordic Ski Club website, a portion of the Lower Baycrest trail is located to the west approximately 0.54 miles to the west along the common section line 12 and 13. At this time, access to the trail is by Roger's Loop Road. The trail system does not connect to the portion of the section line easements petitioned to be vacated.

The neighboring parcels are all privately owned and currently have legal access by existing roads. A couple of the adjacent parcels contain enough area to be subdivided in the future; however, the locations of Diamond Ridge Road and Diamond Creek would need to be considered in the design.

A 10-foot utility easement including 20-feet within 5-feet of the side lot lines was granted by the parent plat, Arno Subdivision (HM 2001-78) adjacent to Diamond Ridge Road. **Staff recommends** the surveyor depict and label the easement. Relocate the proposed pedestrian easement south of the existing utility easement.

According to the sketch and non-objection comments by Utility Agencies, no utilities exist within the affected section line easement.

The Homer Advisory Planning Commission heard the vacation request during the August 20, 2025 meeting and granted approval by unanimous consent. The City of Homer staff report states that city water and sewer are not available at this time and public works has no objections.

Page 3 of 8

A plat finalizing the section line easement shall follow if the vacation is approved by the Planning Commission. **Staff recommends** the surveyor confirm with the city and KPB Platting Department, what requirements are needed on the final plat for the proposed pedestrian easement.

20.65.020. - Planning commission recommendation on state easements.

The planning commission serving as the platting authority has no authority to vacate public easements under the jurisdiction of the state. The planning commission will provide a recommendation on proposed vacations of state-managed easements within the borough. Applications to vacate a section line easement or other state-managed easement must comply with KPB <u>20.65.040</u> and will be considered in accordance with KPB <u>20.65.050</u>. The applicant is responsible for all submittals required by the state. Final authority for approval and platting of the vacation of any public easement under the jurisdiction of the state rests with the state.

20.65.050 - Action on vacation application

- D. The planning commission shall consider the merits of each vacation request and in all cases the planning commission shall deem the area being vacated to be of value to the public. It shall be incumbent upon the applicant to show that the area proposed for vacation is no longer practical for the uses or purposes authorized, or that other provisions have been made which are more beneficial to the public. In evaluating the merits of the proposed vacation, the planning commission shall consider whether:
 - 1. The right-of-way or public easement to be vacated is being used;

Surveyor comments: The section line easement affecting Sections 12 & 13 (T. 6 S., R. 14 W.) is entirely undeveloped.

Staff comments: The portion of the section line easement petitioned to be vacated is undeveloped. The driveway within lot two crosses the affected section line easement.

A road is impossible or impractical to construct, and alternative access has been provided;
 Surveyor comments: This petition proposes to maintain legal public access by granting a 20' wide public pedestrian access easement adjacent to the exterior boundary of the property, while maintaining connectivity with the section line easement on either side of the subject parcel.

Staff comments: No wetlands are within the section line easement petitioned to be vacated. Slopes exceeding 20% are located within the section line easement proposed to be vacated. Relocate the proposed pedestrian easement south of the existing utility easement.

The surrounding area is fully developed and all planned or needed rights-of-way and utilities are constructed:

Surveyor comments: Diamond Ridge right-of-way is fully constructed and provides access through Section 12. Westwood Avenue is fully constructed and provides access to the east. There are no existing utilities within the easement area to be vacated.

Staff comments: The neighboring parcels are all privately owned and currently have legal access by existing roads. A couple of the adjacent parcels contain enough area to be subdivided in the future; however, the locations of Diamond Ridge Road and Diamond Creek would need to be considered in the design. According to the sketch and non-objection comments by Utility Agencies, no utilities exist within the affected section line easement. The City of Homer staff report states that city water and sewer are not available at this time and public works has no objections.

4. The vacation of a public right-of-way provides access to a lake, river, or other area with public interest or value, and if so, whether equal or superior access is provided;

Page 4 of 8

Surveyor comments: The Roger's Loop trail system is located approximately 1.25 miles to the west of the subject property.

Staff comments: A portion of the Lower Baycrest trail is located to the west approximately 0.54 miles to the west along the common section line 12 and 13. At this time, access to the trail is by Roger's Loop Road. The trail system does not connect to the portion of the section line easements petitioned to be vacated. Diamond Ridge Creek is located within the adjacent parcel to the south and crosses the section line easement to the east approximately 0.32 miles and to the west approximately 1.23 miles. The creek does not intersect with the portion of the section line easement to be vacated.

The proposed vacation would limit opportunities for interconnectivity with adjacent parcels, whether developed or undeveloped;

Surveyor comments: This petition proposes to maintain legal public access by granting a 20' wide public pedestrian access easement adjacent to the exterior boundary of the property, while maintaining connectivity with the section line easement on either side of the subject parcel.

Staff comments: A couple of the adjacent parcels contain enough area to be subdivided in the future; however, the locations of Diamond Ridge Road and Diamond Creek would need to be considered in the design.

6. Other public access, other than general road use, exist or are feasible for the right-of-way; Surveyor comments: This petition proposed to maintain legal public access by granting a 20' wide public pedestrian access easement adjacent to the exterior boundary of the property, while maintaining connectivity with the section line easement on either side of the subject parcel.

Staff comments: Connection to creek or public trails

7. All existing and future utility requirements are met. Rights-of-way which are utilized by a utility, or which logically would be required by a utility, shall not be vacated, unless it can be demonstrated that equal or superior access is or will be available. Where an easement would satisfactorily serve the utility interests, and no other public need for the right-of-way exists, the commission may approve the vacation and require that a utility easement be granted in place of the right-of-way.

Surveyor comments: The section line easement affecting Sections 12 & 13 (T. 6 S., R. 14 W.) is entirely undeveloped. There are no existing utilities within the easement area to be vacated.

Staff comments: According to the sketch and non-objection comments by Utility Agencies, no utilities exist within the affected section line easement. The City of Homer staff report states that city water and sewer are not available at this time and public works has no objections.

8. Any other factors that are relevant to the vacation application or the area proposed to be vacated. **Surveyor comments:** The section line easement effectively splits the subject parcel into two halves.

The easement vacation will allow for the unification of the property while maintaining public access across the lot.

Staff comments:

A KPB Planning Commission decision denying a vacation application is final. A KPB Planning Commission decision to approve the vacation application is subject to consent or veto by the KPB Assembly, or City Council if located within City boundaries. The KPB Assembly, or City Council must hear the vacation within thirty days of the Planning Commission decision.

The Assembly will hear the vacation of the northern portion of the section line easement at their scheduled October 28, 2025 meeting

Page **5** of **8**

The City Council will hear the vacation of the southern portion of the section line easement at their scheduled October 27th, 2025 meeting.

KPB department / agency review:

KPB department / agency	review.
Planner	Reviewer: Raidmae, Ryan
	There are not any Local Option Zoning District issues with this proposed
	plat.
	Material Site Comments:
	There are not any material site issues with this proposed plat.
	Review Not Required
Code Compliance	Reviewer: Ogren, Eric
	Comments: No comments
Addressing	Reviewer: Pace, Rhealyn
	Affected Addresses:
	1145 DIAMOND RIDGE RD
	Existing Street Names are Correct: Yes
	List of Correct Street Names:
	DIAMOND RIDGE RD
	Existing Street Name Corrections Needed:
	All New Street Names are Approved: No
	List of Approved Street Names:
	List of Street Names Denied:
	Comments:
	CITY OF HOMER WILL ADVISE ON ADDRESS
Assessing	Reviewer: Windsor, Heather
	Comments: No comment

Utility provider review:

HEA	No comments
ENSTAR	Approved as shown
ACS	No objections
GCI	Approved as shown

STAFF RECOMMENDATIONS

CORRECTIONS / EDITS

RECOMMENDATION:

Based on consideration of the merits as per KPB 20.65.050(D) as outlined by Staff comments, Staff recommends <u>APPROVAL</u> as petitioned, subject to:

1. Consent by Homer City Council AND KPB Assembly.

Page 6 of 8

- 2. Compliance with the requirements for preliminary plats per Chapter 20 of the KPB Code including a submittal to and approval by the Plat Committee.
- 3. Grant utility easements requested by the Homer City Council and utility providers.
- 4. Submittal of a final plat within a timeframe such that the plat can be recorded within one year of vacation consent (KPB 20.65.050(I)).

KPB 20.65.050 – Action on vacation application

- H. A planning commission decision to approve a vacation is not effective without the consent of the city council, if the vacated area to be vacated is within a city, or by the assembly in all other cases. The council or assembly shall have 30 days from the date of the planning commission approval to either consent to or veto the vacation. Notice of veto of the vacation shall be immediately given to the planning commission. Failure to act on the vacation within 30 days shall be considered to be consent to the vacation. This provision does not apply to alterations of utility easements under KPB 20.65.070 which do not require the consent of the assembly or city council unless city code specifically provides otherwise.
- I. Upon approval of the vacation request by the planning commission and no veto by the city council or assembly, where applicable, the applicant shall have a surveyor prepare and submit a plat including the entire area approved for vacation in conformance with KPB 20.10.080. Only the area approved for vacation by the assembly or council may be included on the plat. The final plat must be recorded within one year of the vacation consent.
- J. A planning commission decision denying a vacation application is final. No reapplication or petition concerning the same vacation may be filed within one calendar year of the date of the final denial action except in the case where new evidence or circumstances exist that were not available or present when the original petition was filed.
- K. An appeal of the planning commission, city council or assembly vacation action under this chapter must be filed in the superior court in accordance with the Alaska Rules of Appellate Procedure.

The 2019 Kenai Peninsula Borough Comprehensive Plan adopted November, 2019 by Ordinance No. 2019-25. The relevant objectives are listed.

Goal 3. Preserve and improve quality of life on the Kenai Peninsula Borough through increased access to local and regional facilities, activities, programs and services.

- Focus Area: Energy and Utilities
 - Objective A Encourage coordination or residential, commercial, and industrial development with extension of utilities and other infrastructure.
 - Strategy 1. Near Term: Maintain existing easements (especially section line easements) in addition to establishing adequate utility rights of way or easements to serve existing and future utility needs.
 - Strategy 2. Near Term: Maintain regular contact with utility operators to coordinate and review utility easement requests that are part of subdivision plat approval.
 - Strategy 3. Near Term: Identify potential utility routes on Borough lands.
- Housing
 - Objective D. Encourage efficient use of land, infrastructure and services outside incorporated cities by prioritizing future growth in the most suitable areas.
 - Strategy 1. Near Term: Collaborate with the AK Department of Transportation, incorporated cities within the borough, utility providers, other agencies overseeing local services, and existing communities located adjacent to the undeveloped areas that are appropriate for future growth, to align plans for future expansion of services to serve future residential development and manage growth.

Page **7** of **8**

Goal 4. Improve access to, from and connectivity within the Kenai Peninsula Borough

- Focus Area: Transportation
 - Objective B. Ensure new roads are developed in alignment with existing and planned growth and development.
 - Strategy 2. Near Term: Establish subdivision codes that dictate road construction standards to accommodate future interconnectivity and/or public safety.
 - Strategy 3. Near Term: Identify areas of anticipated growth to determine future access needs.

END OF STAFF REPORT

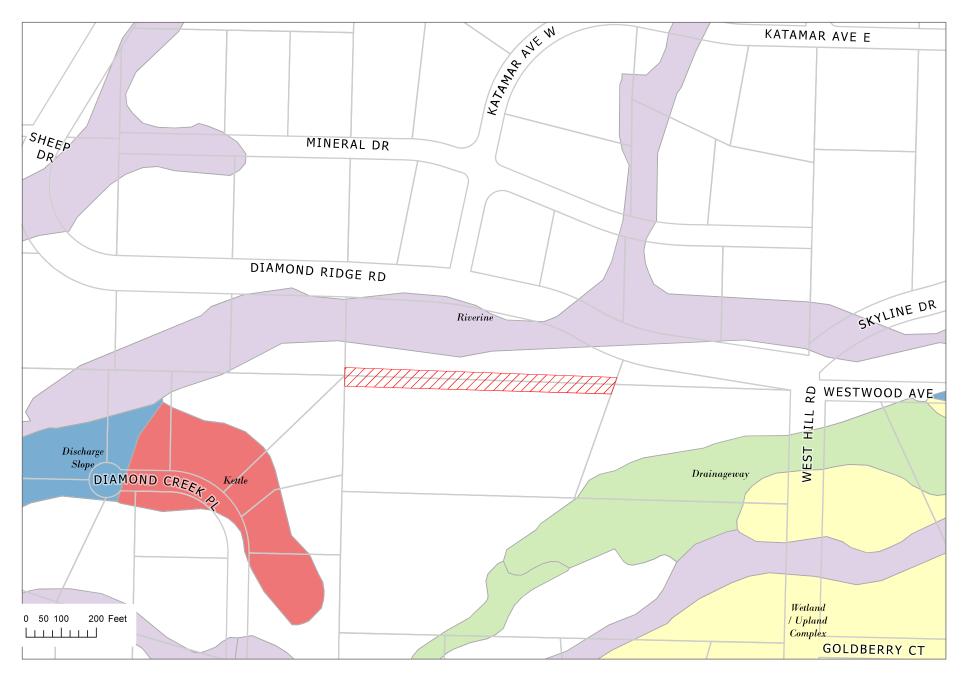
Aerial Map

KPB File 2025-144V 9/17/2025







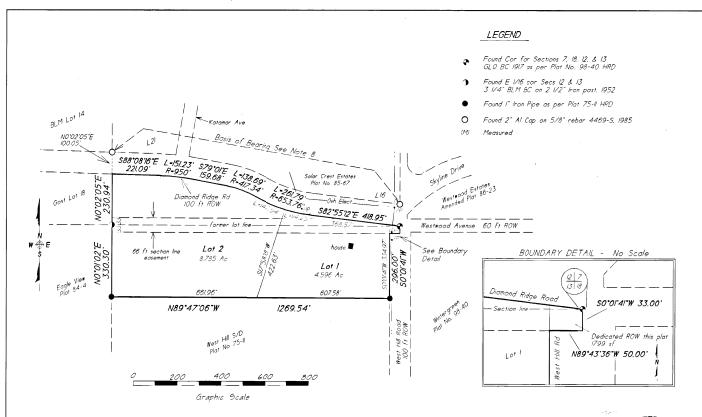


Aerial with 5-foot Contours

KPB File 2025-144V 9/17/2025







NOTES

- I. All wastewater disposal systems shall comply with existing applicable laws at the time of construction.
- 2. No permanent structures shall be constructed or placed within an easement which would interfere with the ability of a utility to use the easement.
- 3. A building setback of 20 feet is required from all street rights-of-way unless a lesser standard is approved by the appropriate Planning Commission.
- 4. The front 10 ft. and the entire building setback within 5 ft. of side lot lines is also a utility easement.
- 5. No access to State maintained rights-of-way permitted unless approved by State of Alaska Department of Transportation.
- 6. Set 2" self identifying Aluminum cap on 5/8" x 36" long steel rebar at all lot corners unless noted otherwise.
- 7. Centerline and 50 ft dedication of West Hill Road matches West Hill S/D. Plat No. 75-II and Wintergreen S/D. Plat No. 98-40. Source of data for Diamond Ridge Road is Salar Crest Estates Plat No. 85-67.
- 8. Basis of Bearing is the calculated inverse between the SE corner of Lot 16 and the SW corner of Lot 21 as shown on Solar Crest Estates Plat No 85-67. N79°501"W 1340.40" Record 1340.06" Measured.

WASTEWATER DISPOSAL:

These lots are at least 200,000 square feet or nominal 5 acres in size and conditions may not be suitable for onsite wastewater treatment and disposal. Any wastewater treatment or disposal system must meet the regulatory requirements of the Moska Department of Environmental Conservation.

/ W W 10-18-99 Roger W. Imholi LS-5780 Date

PLAT APPROVAL

This plat was approved by the Kenai Peninsula Borough Planning Commission at the meeting of

October 26, 1998
KENAI PENINSULA BOROUGH
By: Man & Beet
Authorize of Official

SURVEYORS CERTIFICATE

I hereby certify that I am a Registered Land Surveyor and that this plat represents a survey made by me or under my direct supervision and the monuments shown hereon actually exist as described and that the dimensions and other details are correct to the best of my knowledge.

My W LA 10-18-99
Roger W. Imhosi LS 5780 Date

OWNERSHIP CERTIFICATE

We hereby certify that we are the owners of the real property shown and described hereon and that we hereby adopt this plan of subdivision and by our free consent dedicate all rights-of-way to public use and grant all easements to the use shown.

We further certify that the Deed of Trust affecting this property does not contain restrictions which would prohibit this subdivision: or require signature and approval of the beneficiary.

Peter J. Anno Dare Melisso A. Cobb 2/2/99 PO BOX 237 Homer At 99603

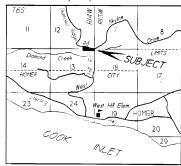
Notary's Acknowledgement
Subscribed and sworn to me before me this 2nd day
of _____ December _____ 10 99

for Peter J. Arno and Melissa A. Cobb

Naux Puttere

Notary Public for Wildsto
My Commission Express 7-20.02

Vicinity Map 1" - 1 Mile



ARNO SUBDIVISION

Being a Subdivision of that parcel of land described in Book 277 Page 506 Homer Recording District

Located in the SE I/4 SE I/4 Sec I2 and the NE I/4 NE I/4 Sec I3, T6S, RI4W, SM

Third Judicial District, State of Alaska Contains 13.422 Acres, more or less.

Clients: Pete Arno	Surveyor:	FB 98-5/98-7
Melisso Cobb	Roger W. Imhoff, RLS	PO Box 237
Homer Ak 99603	Homer Ak 99603	SCALE I • 200 ft.
Date 10-01-98	File arno.xcd	KPB File No. 98-244

2001-78 20
RECORDED - PURPLE CO
HOMILLY REC DIST
Date 12/31/2001
Tree. 12/39/P**
Requested by 39/P**
Roger Inholf, RLS
PO Box 2588

Homer AK 99603

Roger Watt Imhat LS - 5780

Protessional C



Planning

491 East Pioneer Avenue Homer, Alaska 99603

Planning@ci.homer.ak.us (p) 907-235-3106 (f) 907-235-3118

Staff Report 25-37

TO: Homer Advisory Planning Commission

THROUGH: Ryan Foster, City Planner FROM: Ed Gross, Associate Planner

DATE: August 20, 2025

SUBJECT: Section Line Easement Vacation, Lot 2 Arno Subdivision

Requested Action: Conduct a public hearing and make a recommendation on the vacation of a Section Line Easement.

General Information:

Applicants:	Surveyor: Seabright Survey + Design Katherine A. Kirsis, PLS 1044 East End Road Suite A Homer, AK 99603	Land Owners: Lauren Flynn & Cory Jellicoe PO Box 429 Homer, AK 99603
Location:	Diamond Ridge Road and W	Vest Hill Road
Parcel ID:	Northern Portion- 17357078	8, Southern Portion- 17357079
Zoning Designation:	Northern Portion- Kenai Pe Southern Portion- Homer C	ninsula Borough, ity Limits: Rural Residential
Existing Land Use:	Single Family home and detached garage/ shop.	
Surrounding Land Use: Comprehensive Plan:	North: Residential South: Residential East: Residential West: Residential/vacant 2024 Transportation Plan: no motorized routes are shown using this area of the Section Line. Diamond Ridge Road is located	
Watland Status	directly to the north of the subject property.	
Wetland Status:	KPB GeoHub indicates potential riverine wetland	
Flood Plain Status:	Zone D, flood hazards undetermined.	
Utilities:	City water and sewer are no	
Public Notice:	Notice was sent to 18 properthe KPB tax assessor rolls.	erty owners of 14 parcels as shown on

Staff Report 25-37 Homer Planning Commission Meeting of August 20, 2025 Page 2 of 3

Analysis: The petition proposes to vacate the section line easement as depicted on the submitted vacation petition diagrams. The petition proposes to maintain legal public access by granting a 20' wide public pedestrian access easement along the northern lot line, adjacent to Diamond Ridge Road, See attached plat. This lot is one legal lot split by City of Homer boundary. For Borough tax assessment purposes, the borough indicates two lots; one in and one out of Homer City Limits.

The section line easement affecting 12 & 13 (T. 6 S., R. 14 W.) is entirely undeveloped. Diamond Ridge Road right-of-way is fully constructed and provides access through Section 12. Westwood Avenue is fully constructed and provides access to the east. The lands to the east have been subdivided and have constructed, maintained access. There are no existing utilities within the easement area to be vacated.

KPB Code

20.65.050(D)(1-8) - Vacations

The (Kenai Peninsula Borough) planning commission shall consider the merits of each vacation request. A platted dedication to public use of land or interest in land may be vacated if the dedication is no longer necessary for present or future public use and in all cases the planning commission shall deem the area being vacated to be of value to the public. In evaluating the merits of the proposed vacation, the planning commission shall consider whether:

1. The right-of-way or public easement to be vacated is being used;

Staff Response: The section line easement is not being used.

2. A road is impossible or impractical to construct, and alternative access has been provided;

Staff Response: A road is impractical to construct, alternative access has been provided with the adjacent Diamond Ridge Road to the north.

3. The surrounding area is fully developed and all planned or needed rights-of-way and utilities are constructed;

Staff Response: The surrounding area is fully developed and all planned or needed rights-of-way and utilities are constructed or provided for future construction.

4. The vacation of a public right-of-way provides access to a lake, river, or other area with public interest or value, and if so, whether equal or superior access is provided;

Staff Response: The vacated right-of-way does not provide access to a lake, river, or other area with public interest or value.

5. The proposed vacation would limit opportunities for interconnectivity with adjacent parcels, whether developed or undeveloped;

Staff Report 25-37 Homer Planning Commission Meeting of August 20, 2025 Page 3 of 3

Staff Response: The proposed vacation would not limit opportunities for interconnectivity with adjacent parcels.

6. Other public access, other than general road use, exist or are feasible for the right-of-way;

Staff Response: The subdivider has granted a 20' wide public pedestrian access easement.

7. All existing and future utility requirements are met. Rights-of-way which are utilized by a utility, or which logically would be required by a utility, shall not be vacated, unless it can be demonstrated that equal or superior access is or will be available. Where an easement would satisfactorily serve the utility interests, and no other public need for the right-of-way exists, the commission may approve the vacation and require that a utility easement be granted in place of the right-of-way.

Staff Response: Public Works has no objection.

8. Any other factors that are relevant to the vacation application or the area proposed to be vacated.

Staff Response: The subdivider has granted a 20' wide public pedestrian access easement.

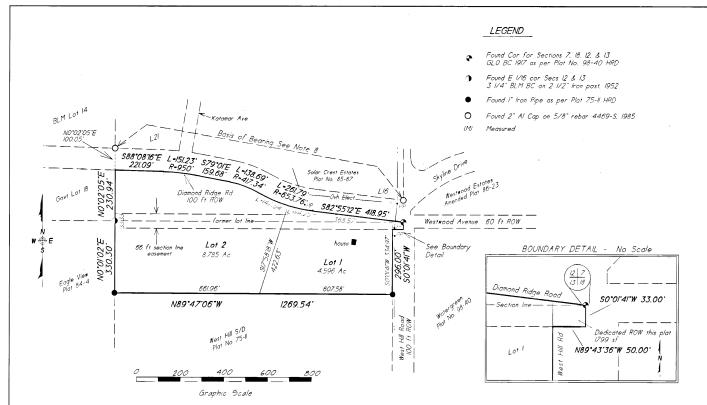
Public Works Comments: Public works has no objection to the vacation of the section line easement.

Staff Recommendation:

Planning Commission recommend approval of the vacation.

Attachments:

- 1. Arno Subdivision Plat
- 2. Vacation petition
- 3. Vacation petition Diagram (with and without imagery)
- 4. Public Notice
- 5. Aerial Map



NOTES

- I. All mastemater disposal systems shall comply with existing applicable laws at the time of construction.
- 2. No permanent structures shall be constructed or placed within an easement which would interfere with the ability of a utility to use the easement.
- 3. A building setback of 20 feet is required from all street rights-of-way unless a lesser standard is approved by the appropriate Planning Commission.
- 4. The front 10 ft. and the entire building setback within 5 ft. of side lot lines is also a utility easement.
- 5. No access to State maintained rights-of-way permitted unless approved by State of Alaska Department of Transportation.
- 6. Set 2" self identifying Aluminum cap on 5/8" x 36" long steel rebar at all lot corners unless noted otherwise.
- 7. Centerline and 50 ft dedication of West Hill Road matches West Hill S/D, Plat No. 75-II and Wintergreen S/D, Plat No. 98-40. Source of data for Diamond Ridge Road is Solar Crest Estates Plat No. 85-67.
- 8. Basis of Bearing is the calculated inverse between the SE corner of Lot 16 and the SW corner of Lot 21 as shown on Solar Crest Estates Plat No 35-67. N79'50'TW 1340' Alor Record 1340.06' Measured

WASTEWATER DISPOSAL:

These lots are at least 200,000 square feet or nominal 5 acres in size and conditions may not be suitable for onsite wastewater treatment and disposal. Any wastewater treatment or disposal system must meet the regulatory requirements of the Moska Department of Environmental Conservation.

Roger W. Imhor LS-5780 Date

PLAT APPROVAL

This plat was approved by the Kenai Peninsula Borough Planning Commission at the meeting of

October 26, 1998
KENAI PENINSULA BOROUGH
By: Many Beet
Authorized Official

SURVEYORS CERTIFICATE

I hereby certify that I am a Registered Land Surveyor and that this plat represents a survey made by me or under my direct supervision and the monuments shown hereon actually exist as described and that the dimensions and other details are correct to the best of my knowledge.

My W LA 10-18-99
Roger W. Imhofi LS 5780 Dose

OWNERSHIP CERTIFICATE

We hereby certify that we are the owners of the real property shown and described hereon and that we hereby adopt this plan of subdivision and by our free consent dedicate all rights-of-way to public use and grant all easements to the use shown.

We further certify that the Deed of Trust affecting this property does not contain restrictions which would prohibit this subdivision: or require signature and approval of the beneficiary.

Alter J Min Vala Melasa A. Cobb 2/3/99
PO BOX 237
Melassa A. Cobb Dore
Melassa A. Cobb Dore

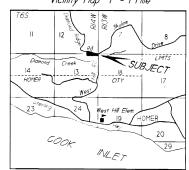
Notary's Acknowledgement
Subscribed and sworn to me before me this 2nd day
of _____ December _____ 1999

For Peter J. Arno and Melissa A. Cobb

Many That Deve

Notary Public For Alasko
My Commission Expres 7:30.02

Vicinity Map 1 - 1 Mile



ARNO SUBDIVISION

Being a Subdivision of that parcel of land described in Book 277 Page 506 Homer Recording District

Located in the SE I/4 SE I/4 Sec I2 and the NE I/4 NE I/4 Sec I3, T6S, RI4W, SM

Third Judicial District, State of Alaska Contains 13.422 Acres, more or less,

Clients: Pete Arno	Surveyor:	F8 98-5/98-7			
Melissa Cobb	Roger W. Imhoff, RLS	PO Box 258	Homer Ak 99603	SCALE	- 200 ft.
Date	10-01-98	File arno.vcd	KPB File No. 98-244		

RECORDED - PLED HOTHLY REC DIST
DOLL 2/31 2001
The 1:38 PM
Requested by

Roger Watt 1m* LS - 5780

Protessional Co

Roger Imhoff, RLS PO Box 2588 Homer AK 99603 Planning Department

Vacations. The State of Alaska has the final authority regarding vacation of Section Line Easements.

within 60 days of receipt of complete application.

Name (printed):

FOR OFFICE USE ONLY

RECEIVED BY

e-mail:

e-mail: Owner of:

Owner of: Name (printed):

144 N. Binkley Street, Soldotna, Alaska 99669 * (907) 714-2200 * (907) 714-2378 Fax

PETITION TO VACATE SECTION LINE EASEMENT

PUBLIC HEARING REQUIRED

Upon receipt of complete application with fees and all required attachments, a public hearing before the Planning Commission will be scheduled. The petition with all required information and attachments must be in the Planning Department at least 30 days prior to the preferred hearing date. By State Statute and Borough Code, the public hearing must be scheduled

The Kenai Peninsula Borough is advisory to the State of Alaska Department of Natural Resources regarding Section Line Easement

Initially, a sketch may be included with the vacation petition for review by the Planning Commission. After the Planning

CITY OF HOMER LANNING/ZONING

DATE SUBMITTED

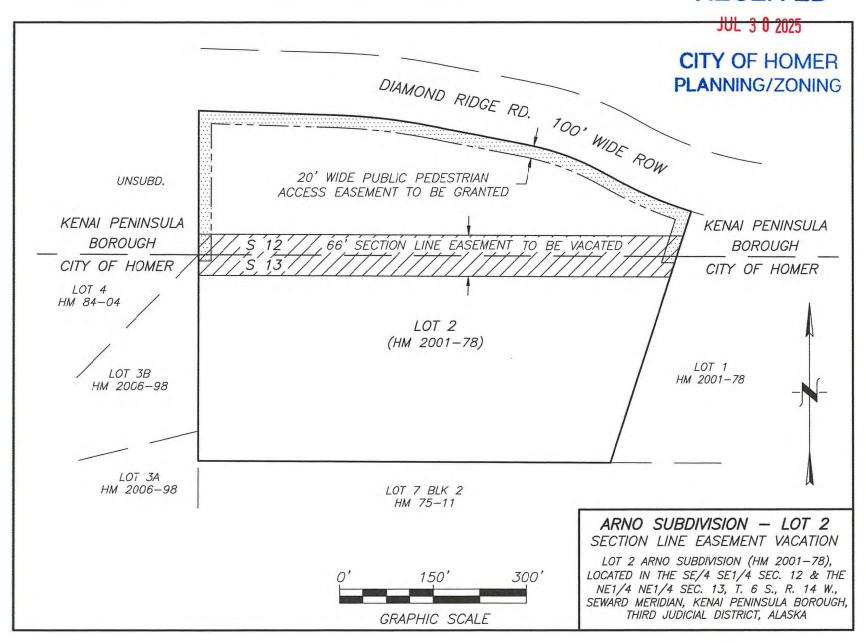
Signature

Address:

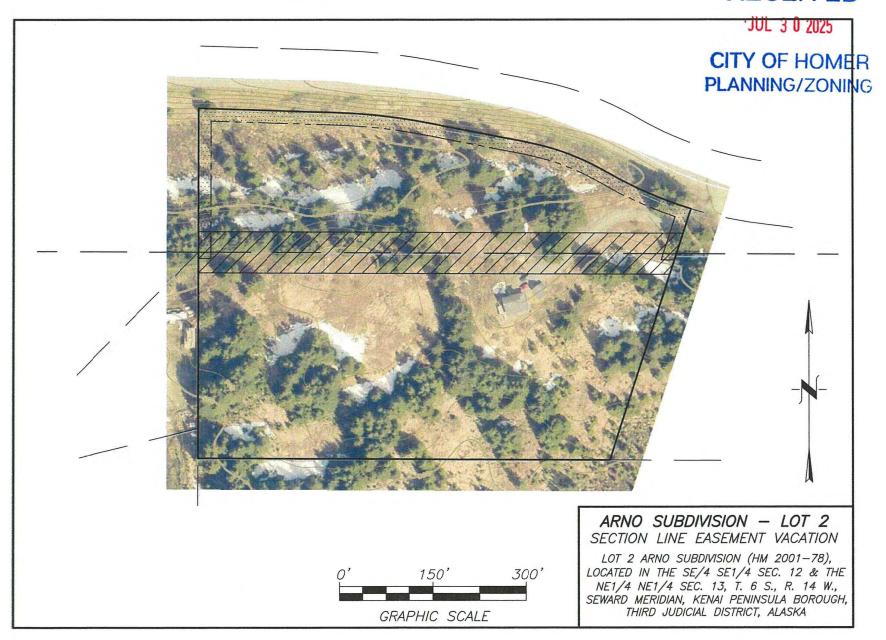
Signature Address:

KPB FILE #

RECEIVED



RECEIVED



CITY OF HOMER PUBLIC HEARING NOTICE - PLANNING COMMISSION MEETING

Public hearings on the matters below are scheduled for Wednesday, August 20, 2025 at 6:30 p.m. during the Regular Planning Commission Meeting. Participation is available virtually via Zoom webinar or inperson at Homer City Hall.

A REQUEST TO VACATE THE 66 FOOT WIDE SECTION LINE EASEMENT ACROSS LOT 2 ARNO SUBDIVISION, T 6S R 14W SEC 13 SEWARD MERIDIAN HM 2001078 ARNO SUB LOT 2 THAT PORTION LYING INSIDE HOMER CITY LIMITS, KNOWN AS 1145 DIAMOND RIDGE RD

In-person meeting participation is available in Cowles Council Chambers located downstairs at Homer City Hall, 491 E. Pioneer Ave., Homer, AK 99603.

To attend the meeting virtually, visit zoom.us and enter the Meeting ID & Passcode listed below. To attend the meeting by phone, dial any one of the following phone numbers and enter the Webinar ID & Passcode below, when prompted: 1-253-215-8782, 1-669-900-6833, (toll free) 888-788-0099 or 877-853-5247.

Meeting ID: 979 8816 0903 Passcode: 976062

Additional information regarding this matter will be available by 5pm on the Friday before the meeting. This information will be posted to the City of Homer online calendar page for August 15, 2025 at https://www.cityofhomer-ak.gov/calendar. It will also be available at the Planning and Zoning Office at Homer City Hall and at the Homer Public Library.

Written comments can be emailed to the Planning and Zoning Office at the address below, mailed to Homer City Hall at the address above, or placed in the Homer City Hall drop box at any time. Written comments must be received by 4pm on the day of the meeting.

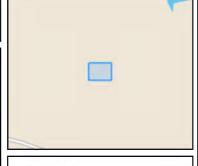
If you have questions, contact Ryan Foster at the Planning and Zoning Office. Phone: (907) 235-3106, email: planning@ci.homer.ak.us or in-person at Homer City Hall.

NOTICE TO BE SENT TO PROPERTY OWNERS WITHIN 300 FEET OF PROPERTY

viewKPB

Section Line Esmt. Vacation-Arno Subd. Lot 2





Legend

Transportation

Mileposts

Parcels and PLSS

Tax Parcels



0 350 700

NOTE: Every reasonable effort has been made to ensure the accuracy of these data. However, by accepting this material, you agree that the Karta are provided without warranty of any kind, either expressed or implied, including but not limited to time, money or goodwill arising from Jennify, defend, and hold harmless Kenai Peninsula Borough for any and all liability of any nature arising from the lack of accuracy or corre

sula Borough assumes no liability of any kind arising from the use of this data. The operation or modification of the data. In using these data, you further agree to the data, or use of the data.



Planning

491 East Pioneer Avenue Homer, Alaska 99603

Planning@ci.homer.ak.us (p) 907-235-3106 (f) 907-235-3118

Memorandum Agenda Changes/Supplemental Packet

TO: PLANNING COMMISSION

FROM: ZACH PETTIT, DEPUTY CITY CLERK II

DATE: AUGUST 20, 2025 SUBJECT: SUPPLEMENTAL

8. PUBLIC HEARINGS

- 8. A. A REQUEST TO VACATE THE 66-FOOT-WIDE SECTION LINE EASEMENT ACROSS LOT 2 ARNO SUBDIVISION, T 6S R 14W SEC 13 SEWARD MERIDIAN HM 2001078 ARNO SUB LOT 2 THAT PORTION LYING INSIDE HOMER CITY LIMITS, KNOWN AS 1145 DIAMOND RIDGE RD, STAFF REPORT 25-37
 - 1. SLE Vacation Topography 5' Intervals

Page 3

2. SLE Vacation Lot 2 Arno Subdivision – Topography with Elevation Profile

Page 4

- 8. B. AN ORDINANCE OF THE HOMER CITY COUNCIL ADOPTING THE 2025 HOMER COMPREHENSIVE PLAN AND RECOMMENDING ADOPTION BY THE KENAI PENINSULA BOROUGH, Memorandum PL 25-038
 - 1. 2045 Homer Comprehensive Plan Update Slideshow

Page 5

2. Public Comments Received

Page 25

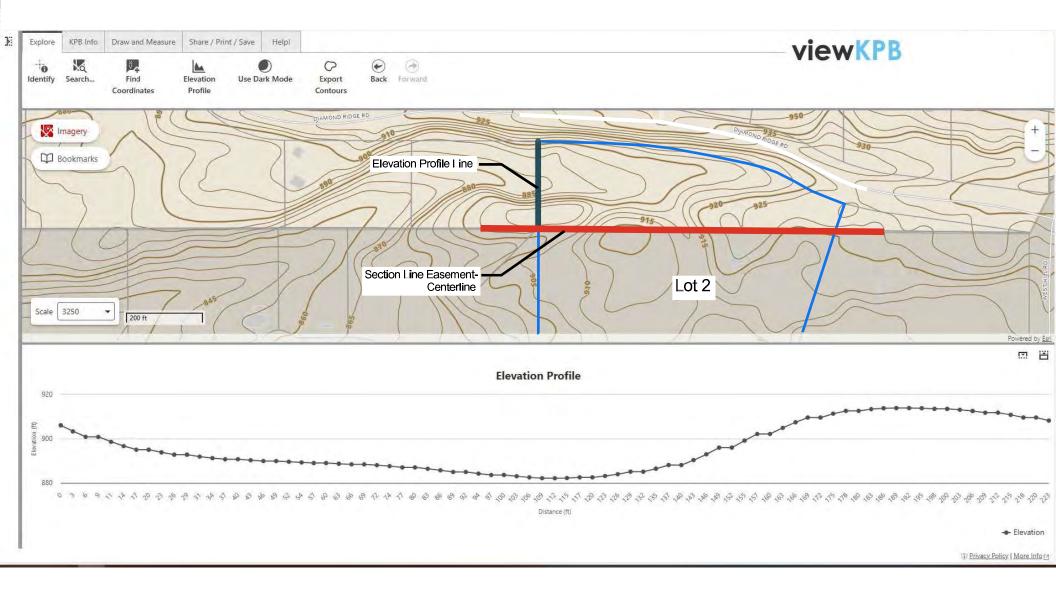
viewKPB SLE Vacation- Topography 5' Intervals DIAMOND RIDGE RD 150 300

NOTE: Every reasonable effort has been made to ensure the accuracy of these data. However, by accepting this material, you agree that the Kenai Peninsula Borough assumes no liability of any kind arising from the use of this data. The

lemnify, defend, and hold harmless Kenai Peninsula Borough for any and all liability of any nature arising from the lack of accuracy or correctness of the data, or use of the data.

Legend Transportation Mileposts Parcels and PLSS Tax Parcels

SLE Vacation Lot 2 Arno Subd. - Topography with Elevation Profile



CALL TO ORDER

Session 25-14, a Regular Meeting of the Planning Commission was called to order by Chair Scott Smith at 6:30 p.m. on August 20th, 2025 in the Cowles Council Chambers in City Hall, located at 491 E. Pioneer Avenue, Homer, Alaska, and via Zoom Webinar.

PRESENT: COMMISSIONERS BARNWELL, HARNESS, SCHNEIDER, H. SMITH, S. SMITH & VENUTI

ABSENT: COMMISSIONER WALKER (EXCUSED)

STAFF: CITY PLANNER FOSTER & DEPUTY CITY CLERK PETTIT

AGENDA APPROVAL

Chair S. Smith read the supplemental items into the record. He then requested a motion and second to approve the agenda as amended.

HARNESS/BARNWELL MOVED TO AMEND THE AGENDA BY TAKING UP PLAT CONSIDERATIONS AFTER RECONSIDERATION.

There was a brief conversation as to where on the agenda inserting the plat consideration made the most sense.

VOTE: NON-OBJECTION: UNANIMOUS CONSENT.

Motion carried.

HARNESS/BARNWELL MOVED TO ADOPT THE AGENDA AS AMENDED.

There was no discussion.

VOTE: NON-OBJECTION: UNANIMOUS CONSENT.

Motion carried.

PUBLIC COMMENTS UPON MATTERS ALREADY ON THE AGENDA

RECONSIDERATION

CONSENT AGENDA

A. Unapproved Regular Meeting Minutes of August 6, 2025

SCHNEIDER/BARNWELL MOVED TO ADOPT THE CONSENT AGENDA AS PRESENTED.

There was no discussion.

VOTE: NON-OBJECTION: UNANIMOUS CONSENT.

PRESENTATIONS/VISITORS

REPORTS

A. City Planner's Report, Staff Report 25-35

City Planner Foster provided a summary of his staff report in the packet, noting the following:

- Ordinance 25-54 has been referred to the Planning Commission and the Economic Development Advisory Commission.
- Next Regular Meeting is scheduled for Wednesday, September 3, 2025.
- Next Commissioner report to Council on August 25, 2025.

There was a brief discussion regarding the United States Army Corps of Engineers fill permit down at the Spit.

PUBLIC HEARINGS

A. A REQUEST TO VACATE THE 66-FOOT-WIDE SECTION LINE EASEMENT ACROSS LOT 2 ARNO SUBDIVISION, T 6S R 14W SEC 13 SEWARD MERIDIAN HM 2001078 ARNO SUB LOT 2 THAT PORTION LYING INSIDE HOMER CITY LIMITS, KNOWN AS 1145 DIAMOND RIDGE RD, Staff Report 25-37

Chair S. Smith introduced the item by reading of the title and deferred to City Planner Foster, who provided a summary of his staff report in the packet.

Chair S. Smith opened the floor for the Applicant. Katie Kirsis noted that she was the surveyor for the project and made herself available for any questions.

Chair S. Smith then opened the public hearing. With no one coming forward to speak, Chair S. Smith closed the public hearing. He then opened the floor to questions from the Commission.

Commissioner Harness questioned why the pedestrian easement was only 20 feet instead of 66 feet similar to the section line easement. Ms. Kirsis stated it's not likely a trail would be constructed through that area, and therefore 20 feet is a reasonable width to reserve for public access.

Commissioner H. Smith asked if the easement would affect what is defined as inside or outside city limits. Ms. Kiris stated that it wouldn't affect the legal boundaries.

SCHNEIDER/BARNWELL MOVED TO ADOPT STAFF REPORT 25-37 AND RECOMMEND APPROVAL OF THE VACATION OF THE SECTION LINE EASEMENT ACROSS LOT 2 ARNO SUBDIVISION.

There was no discussion.

VOTE: NON-OBJECTION: UNANIMOUS CONSENT.

Motion carried.

B. AN ORDINANCE OF THE HOMER CITY COUNCIL ADOPTING THE 2025 HOMER COMPREHENSIVE PLAN AND RECOMMENDING ADOPTION BY THE KENAI PENINSULA BOROUGH, Memorandum PL 25-038

With no other nominations called out, Vice Chair Barnwell declared Commissioner S. Smith re-elected as Chair.

INFORMATIONAL MATERIALS

- A. 2025 Planning Commission Calendar
- B. 2025 Planning Commission Meeting Dates & Submittal Deadlines
- C. Memorandum from City Clerk re: Call for the Question & Open Meeting vs Quorum Requirements

Chair S. Smith noted the informational materials included in the packet.

COMMENTS OF THE AUDIENCE

COMMENTS OF THE STAFF

City Planner Foster thanked everyone for their hard work and great conversations regarding the Comprehensive Plan.

COMMENTS OF THE MAYOR/COUNCILMEMBER (If Present)

Councilmember Aderhold thanked the Commission for the thoughtful deliberation in regards to the Comprehensive Plan, noting that she agreed with much of what was said.

COMMENTS OF THE COMMISSION

Commissioner Venuti opined that the Commission should've been involved in the Comprehensive Plan process from the very beginning. He commended Ms. Wade and Agnew::Beck for a great job in developing the plan.

Commissioner Harness thanked everyone for a great meeting, noting that the Commission worked through a lot of details tonight.

Commissioner S. Smith apologized for his recent absence. He stated he understands the importance of the Comprehensive Plan and that he's hopeful it can be representative of the community. He gave thanks to the Commission and Agnew::Beck.

Commissioner Schneider noted that he's impressed with the Comprehensive Plan and thanked everyone involved in the process.

Commissioner Barnwell thanked Agnew::Beck and City Planner Foster for their extensive work on the Comprehensive Plan.

Commissioner S. Smith echoed all the sentiments made by the Commission. He suggested the Commission come back to the next meeting with their comments written down and ready to discuss them. He noted that there are unique perspectives and unique voices that make the Comprehensive Plan great.

ADJOURN

There being no further business to come before the Commission, Chair S. Smith adjourned the meeting at 9:45 p.m. The next Regular Meeting is scheduled for **Wednesday**, **September 3**rd, **2025 at 6:30 p.m.** All meetings



Planning Department

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2200 • (907) 714-2378 Fax

PETITION TO VACATE SECTION LINE EASEMENT

PUBLIC HEARING REQUIRED

Upon receipt of complete application with fees and all required attachments, a public hearing before the Planning Commission will be scheduled. The petition with all required information and attachments must be in the Planning Department at least 30 days prior to the preferred hearing date. By State Statute and Borough Code, the public hearing must be scheduled within 60 days of receipt of complete application.

The Kenai Peninsula Borough is advisory to the State of Alaska Department of Natural Resources regarding Section Line Easement Vacations. The State of Alaska has the final authority regarding vacation of Section Line Easements.

Initially, a sketch may be included with the vacation petition for review by the Planning Commission. After the Planning Commission takes action on the vacation, a Section Line Easement Vacation Plat must be prepared by a licensed land surveyor. The plat will be processed in accordance with KPB 20.10.080. Platting authority is vested in the Planning Director.

SUBMITTAL REQUIREMENTS

RECEIVED BY __

A Section Line Easement Vacation (SLEV) application will be scheduled for the	next available planning
commission meeting after a complete application has been received.	
\$500 pop-refundable fee to help defray costs of adverticing public hearing	Plat foor will be in

3500 non-refundable fee to help defray costs of	advertising public nearing. Plat fees will be in
addition to the vacation fees.	
☐ City Advisory Planning Commission. Copy of mine	utes at which this item was acted on, along with a copy
of City Staff Report.	
Is the section line easement in use by any utility co	
☐ Width of easement proposed to be vacated must	
3 copies of the plat or map showing the section lir	
inches in size. Proposed alternative public acces	
REASON FOR VACATING The petitioner must attac	:h a statement with reasonable justification for the
vacation of the section line easement.	
Has the section line easement been fully or partially	constructed? Yes No
Is the section line easement used by vehicles / pede	strians / other? Yes 🔀 No
Is alternative right-of-way being provided?	⊠ Yes □ No
LEGAL DESCRIPTION OF AREA TO BE VACATED:	
LOT Z ARNO SUBD. (HM 2	
Section, township, range Sections 12	.813 TGS R14W
City (if applicable) Horrer	General area
The petition must be signed by owners of a majorit	ty of the land affected by the section line easement
proposed to be vacated. Each petitioner must inclu	ide address and legal description of his/her
property. Attach additional signature sheets if need	ded.
Submitted by: Petitioner	Representative
Name (printed): / suren Fynn	Signature A
e-mail: chromato 4 esmail, con	Address: PO BOX 429 Home AK SGIB
Owner of:	
Petitioners:	0 12
Name (printed): Con Jelline	Signature C.
e-mail: Cylline We grantin	Address: PO BOX 3555 How AK 59603
Owner of: 0	HONO AL MARIN
Name (printed):	Signature
e-mail:	Address:
Owner of:	
Name (printed):	Signature
e-mail:	Address:
Owner of:	
FOR OFFICE LISE ONLY	

DATE SUBMITTED_____

KPB FILE #_

Kenai Peninsula Borough Planning Department

MEMORANDUM

TO:

Peter Ribbens, Assembly President

Kenai Peninsula Borough Assembly Members

FROM:

Robert Ruffner, Planning Director

DATE:

October 14, 2025

RE:

CORONA COURT & HIDDEN VALLEY CIRCLE, T 07N R 12W SEC 14 Seward Meridian

KN 2023053 STEPHENS SUB WHITCOMB REPLAT LOT 5A BLK 2

In accordance with AS 29.40.140, no vacation of a Borough right-of-way and/or easement may be made without the consent of the Borough Assembly.

During their regularly scheduled meeting of October 13, 2025 the Kenai Peninsula Borough Planning Commission granted approval of the above proposed vacation by unanimous vote (9-Yes) based on the means of evaluating public necessity established by KPB 20.65. This petition is being sent to you for your consideration and action.

A draft copy of the unapproved minutes of the pertinent portion of the meeting and other related materials are attached.

October 13, 2025 Planning Commission Draft Meeting Minutes October 13, 2025 Agenda Item E5 Meeting Packet Materials

ITEM #5 - RIGHT OF WAY VACATION

VACATE THE ENTIRE CORONA COURT ROW & HIDDEN VALLEY CIRCLE ROW AS DEDICATED BY PLAT KN 76-111, AND INCLUDING ADJACENT UTILITY EASEMENTS; AND EXCEPTING THE 10' UTILITY EASEMENT PARALLEL TO ALEXANDER ROAD AS GRANTED BY PLAT KN 2023-53

KPB File No.	2025-143V
Planning Commission Meeting:	October 13, 2025
Applicant / Owner:	Robert & Deanna Whitcomb
Surveyor:	Jerry Johnson, Johnson Surveying
General Location:	Between Bernice Lake & Island Lake / Nikiski Area
	Corona Court & Hidden Valley Circle, T 07N R 12W SEC 14
Legal Description:	Seward Meridian KN 2023053 STEPHENS SUB WHITCOMB
	REPLAT LOT 5A BLK 2

Staff report given by Platting Manager Vince Piagentini.

Chair Brantley opened the item for public comment.

<u>Jerry Johnson, Johnson Surveying; P.O. Box 27, Clam Gulch AK 99568:</u> Mr. Johnson was the surveyor for this project and made himself available for questions.

Seeing and hearing no one else wishing to comment, public comment was closed and discussion was opened among the committee.

<u>MOTION:</u> Commissioner X moved, seconded by Commissioner X to grant the vacation as petitioned based on the means of evaluating public necessity established by KPB 20.65, adopting and incorporating by reference the staff report, staff recommendations and subject to the four conditions as set forth in the staff report.

Hearing no objection or further discussion, the motion was carried by the following vote:

MOTION PASSED BY UNANIMOUS VOTE:

Yes - 9	Brantley, England, Eppe	rheimer, Fikes.	Gillham, Morgan,	Slaughter, Whitr	nev. Venuti

ITEM #5 – STREET NAMING RESOLUTION 2025-02 NAMING AN UNNAMED ROAD IN THE SALAMATOF COMMUNITY TO ROOTS LOOP

Street Naming Resolution	2025-02
Planning Commission Meeting:	October 13, 2025
Name	Unnamed
ESN	501
Community	Salamatof
Constructed	Yes
Total Lots Affected	1
E911 Address	1

Staff report given by Addressing Officer Rhea Pace.

Chair Brantley opened the item for public comment. Seeing and hearing no one wishing to comment, public comment was closed and discussion was opened among the committee.

<u>MOTION:</u> Commissioner Slaughter moved, seconded by Commissioner Gillham to adopt Street Naming Resolution 2025-02 renaming an unnamed private road in the Salamatof community to Roots Loop.

Hearing no objection or further discussion, the motion was carried by the following vote:

MOTION PASSED BY UNANIMOUS VOTE:

Yes - 9 Brantley, England, Epperheimer, Fikes, Gillham, Morgan, Slaughter, Whitney, Venuti
--

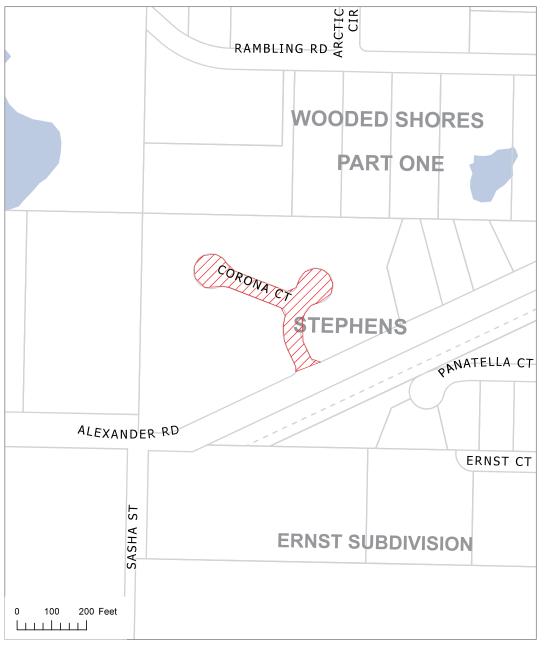
Kenai Peninsula Borough Page 4 241

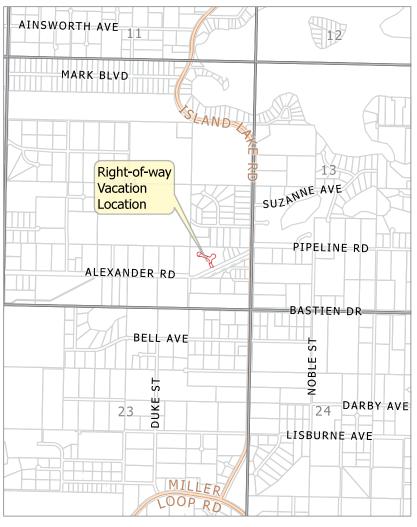
E. NEW BUSINESS

5. Right-Of-Way Vacation; KPB File 2025-143V
Johnson Surveying / Whitcomb
Request: Vacate Corona Ct & Hidden Valley Cir & associated utility
easements per Stephen Subdivision, Plat KN 76-111
Nikiski Area

Staff Person Responsible: Platting Manager Vince Piagentini

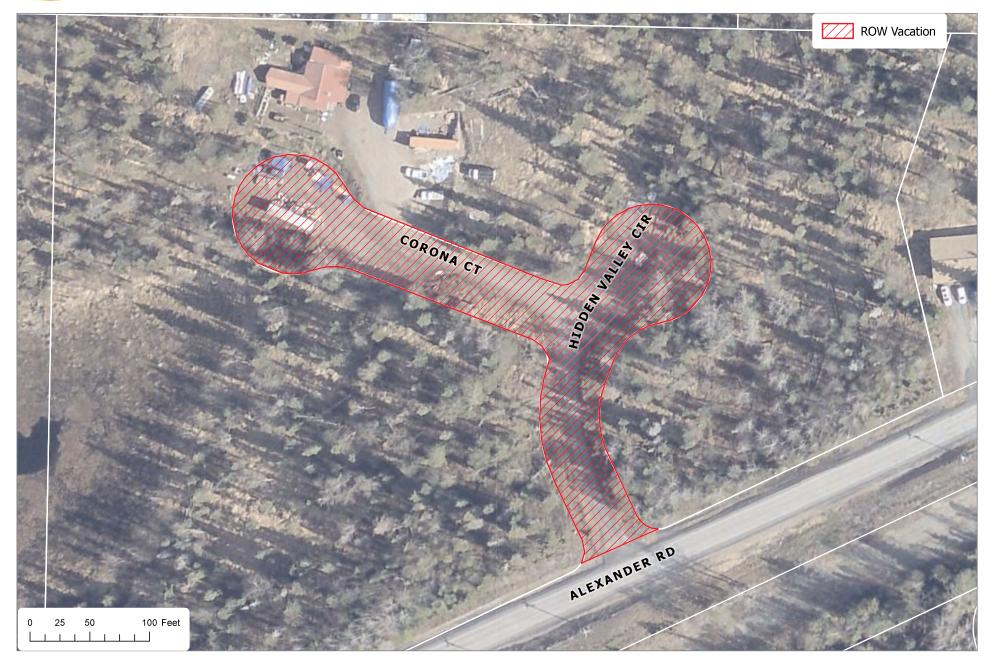
Vicinity Map 9/16/2025

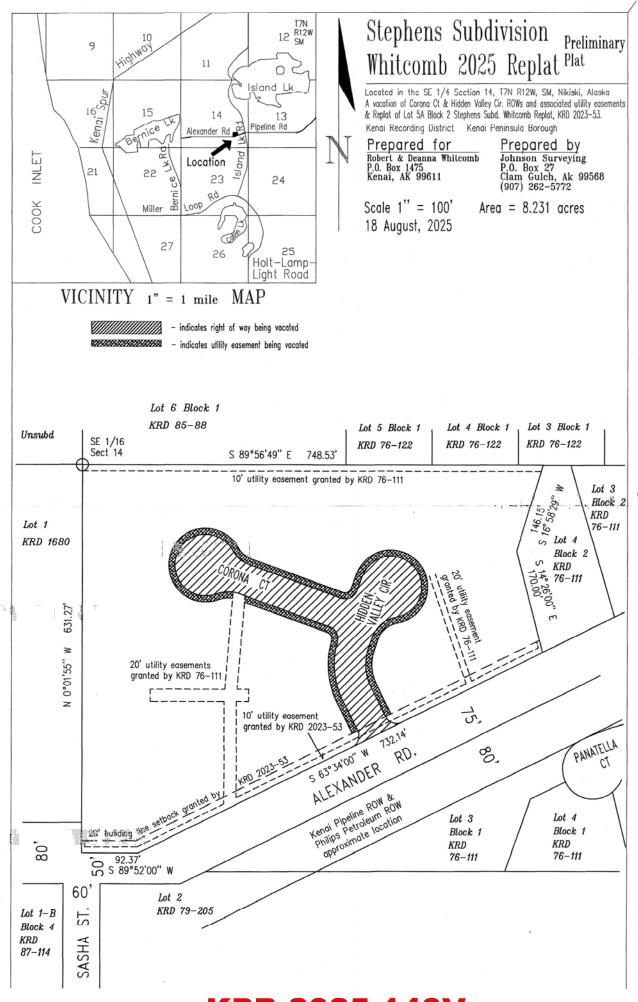




KPB File 2025-143V T 07N R 12W S14 Nikiski







AGENDA ITEM E. NEW BUSINESS

ITEM #5 - RIGHT OF WAY VACATION

VACATE THE ENTIRE CORONA COURT RIGHT-OF-WAY AND HIDDEN VALLEY CIRCLE RIGHT-OF-WAY AS DEDICATED BY PLAT KN 76-111, AND INCLUDING ADJACENT UTILITY EASEMENTS; AND EXCEPTING THE 10-FOOT UTILITY EASEMENT PARALLEL TO ALEXANDER ROAD AS GRANTED BY PLAT KN 2023-53

KPB File No.	2025-143V
Planning Commission Meeting:	October 13, 2025
Applicant / Owner:	Deanna Whitcomb and Robert Whitcomb of Kenai, Alaska
Surveyor:	Jerry Johnson, Johnson Surveying
General Location:	Between Bernice Lake and Island Lake, Nikiski Area
Legal Description:	Corona Court and Hidden Valley Circle, T 07N R 12W SEC 14 Seward Meridian KN 2023053 STEPHENS SUB WHITCOMB REPLAT LOT 5A
	BLK 2

STAFF REPORT

Specific Request / Purpose as stated in the petition:

Right-of-way (ROW) is completely within 1 parcel of property and provides no access to any other properties. Vacation will allow the owner of the surrounding property to make use of the ROW and prevent existing trespass issues.

Notification: The public hearing notice was published in the October 3, 2025 issue of the Peninsula Clarion and the October 2, 2025 issue of the Homer News as part of the Commission's tentative agenda.

The public notice was posted on the Planning Commission bulletin board at the Kenai Peninsula Borough George A. Navarre Administration building. Additional notices were mailed to the following with the request to be posted for public viewing.

Library of Nikiski

Post Office of Nikiski

Twenty-eight certified mailings were sent to owners of property within 300 feet of the proposed vacation. Twelve receipts had been returned when the staff report was prepared.

Eleven public hearing notices were emailed to agencies and interested parties as shown below;

State of Alaska Dept. of Fish and Game

State of Alaska DNR

State of Alaska DOT

State of Alaska DNR Forestry Nikiski Advisory Planning Commission

Emergency Services of Nikiski

Nikiski Community Council

Alaska Communication Systems (ACS)

ENSTAR Natural Gas

General Communications Inc, (GCI) Homer Electric Association (HEA)

Legal Access (existing and proposed):

Alexander Road, Corona Court and Hidden Valley Circle provide legal access to the subject parcel.

Stephens Subdivision (Plat KN 76-111) dedicated Corona Court and Hidden Valley Circle in 1976 serving nine parcels at the time. Stephens Subdivision Whitcomb Replat (Plat KN 2023-53) combined Lots 5-16 Block 2 of KN 76-111 causing the two cul-de-sacs to only serve one parcel.

Page 1 of 6

Alexander Road is a 75-foot-wide right-of-way that is state-maintained and provides access to the subject parcel, Corona Ct, Hidden Valley Cir and adjacent parcels to the east and west. Rambling Road provides access to parcels north of the affected parcel.

The block is defined by Rambling Road and Arctic Circle to the north, Island Lake Road to the east, Alexander Road to the south and Freda Dr 2650 feet to the west. The dedication of Corona Court and Hidden Valley Circle currently provides relief to KPB 20.30.170 Block Length for they are approximately 929.14 feet from Island Lake Road to the east. Future subdivision of the parcel could provide new right-of-way design to adhere to code length and utilization of the parcel.

No section line easements are present within the subject area. No new access is proposed.

KPB Roads Dept. comments	Out of Jurisdiction: No
	Roads Director: Uhlin, Dil Comments: No comments
SOA DOT comments	No response
SOA DNR Survey Section	No comments

Site Investigation:

Wetlands classified as a depression per KWF wetlands assessment layer on KPB GIS Imagery is located on the east boundary of the parcel and slightly within Corona Court right-of-way. The parcel abutting to the northwest and east include depressions.

The parcel is affected by steep topography and some steep slopes are present near the depression with slopes exceeding 20%.

The affected parcel is not located with a flood hazard area nor in a habitat protection district according to the KPB River Center reviewers.

KPB River Center review	A. Floodplain
	Reviewer: Hindman, Julie Floodplain Status: Not within flood hazard area Comments: No comments
	B. Habitat Protection
	Reviewer: Aldridge, Morgan Habitat Protection District Status: Is NOT within HPD Comments: No comments

Staff Analysis:

Originally the land was an aliquot section of the N1/2 SE1/4 SE1/4 of Section 14, Township 7 North, Range 12 West, Seward Meridian. In 1976, Stephens Subdivision subdivided the land and dedicated Corona Court right-of-way which included both cul-de-sacs. According to the KPB Road Inventory list, Hidden Valley Circle was assigned by Street Naming Resolution SN 1997-05 for the cul-de-sac to the east. There was no adjacent utility easement on the cul-de-sac per the plat. Utility easement were along the lot lines. In 2023, Stephens Subdivision Whitcomb Replat KN2023-53 combined Lots 5-16 Block 2 into one parcel. And created a 10' utility easement along a right-of-way dedication.

Page 2 of 6

HEA has provided a comment requesting a utility easement to be granted along the overhead powerline on the plat finalizing the vacation of the right-of-way. **Staff recommends** the surveyor include the easement requested by HEA on the plat finalizing the vacation along with a plat note.

No proposed future development is planned.

20.65.050 - Action on vacation application

- D. The planning commission shall consider the merits of each vacation request and in all cases the planning commission shall deem the area being vacated to be of value to the public. It shall be incumbent upon the applicant to show that the area proposed for vacation is no longer practical for the uses or purposes authorized, or that other provisions have been made which are more beneficial to the public. In evaluating the merits of the proposed vacation, the planning commission shall consider whether:
 - 1. The right-of-way or public easement to be vacated is being used;

Surveyor comments: The right-of-way is being used by the public at this time to trespass on the petitioner's property.

Staff comments: Corona Court and Hidden Valley Circle only serve one parcel currently.

2. A road is impossible or impractical to construct, and alternative access has been provided; **Surveyor comments:** The roads are constructed facilitating the trespass use mentioned.

Staff comments: Alexander Road provides access to the subject parcel. Wetlands classified as a depression is located on the east boundary of the parcel and slightly within Corona Court right-of-way. The parcel is affected by steep topography and some steep slopes are present near the depression with slopes exceeding 20%.

3. The surrounding area is fully developed and all planned or needed rights-of-way and utilities are constructed;

Surveyor comments: The roads are closed cul-de-sacs contained entirely within the petitioner's property.

Staff comments: Alexander Road provides access to the subject parcel and adjacent parcels to the east and west. Rambling Road provides access to parcels north of the affected parcel. HEA requested an easement be granted with the finalization of the plat. Other Utility agencies provided no objections or no response was received.

4. The vacation of a public right-of-way provides access to a lake, river, or other area with public interest or value, and if so, whether equal or superior access is provided;

Surveyor comments: No lakes, rivers, or public interest features are provided access by these ROWs.

Staff comments: Corona Court and Hidden Valley Circle only serve one parcel currently.

5 The proposed vacation would limit opportunities for interconnectivity with adjacent parcels, whether developed or undeveloped;

Surveyor comments: No connectivity with adjacent parcels will be affected by this vacation.

Staff comments: Future subdivision of the parcel could provide new right-of-way design to adhere to code length and utilization of the parcel. All existing parcels have current legal access and the proposed vacation will not limit that access.

Page 3 of 6

6. Other public access, other than general road use, exist or are feasible for the right-of-way; **Surveyor comments:** This vacation does not affect the existing general road use in the area.

Staff comments:

7. All existing and future utility requirements are met. Rights-of-way which are utilized by a utility, or which logically would be required by a utility, shall not be vacated, unless it can be demonstrated that equal or superior access is or will be available. Where an easement would satisfactorily serve the utility interests, and no other public need for the right-of-way exists, the commission may approve the vacation and require that a utility easement be granted in place of the right-of-way.

Surveyor comments: It is not intended to vacate any utility easements that are in use and identified by a utility company.

Staff comments: HEA requested an easement be granted with the finalization of the plat. Other Utility agencies provided no objections or no response was received.

8. Any other factors that are relevant to the vacation application or the area proposed to be vacated. Surveyor comments: ROW is completely within 1 parcel of property and provides no access to any other properties. Vacation will allow the owner of the surrounding property to make use of the ROW and prevent existing trespass issues.

Staff comments:

A KPB Planning Commission decision denying a vacation application is final. A KPB Planning Commission decision to approve the vacation application is subject to consent or veto by the KPB Assembly, or City Council if located within City boundaries. The KPB Assembly, or City Council must hear the vacation within thirty days of the Planning Commission decision.

The Assembly will hear the vacation at their scheduled October 28, 2025 meeting.

If approved, Stephens Subdivision Whitcomb 2025 Replat will finalize the proposed right of way vacations. The preliminary plat will be scheduled for review by the Plat Committee once a complete submittal and application have been submitted to the Planning Department.

KPB department / agency review:

Addressing	Reviewer: Pace, Rhealyn Affected Addresses: 53216 CORONA CT
	Existing Street Names are Correct: Yes
	List of Correct Street Names: CORONA CT, HIDDEN VALLEY CIR, ALEXANDER RD
	Existing Street Name Corrections Needed:
	All New Street Names are Approved: No
	List of Approved Street Names:
	List of Street Names Denied:
	Comments: UPON PLAT RECORDING 53216 CORONA CT WILL BE DELETED AND NEW ALEXANDER RD ADDRESS WILL BE ASSIGNED.

Page 4 of 6

Code Compliance	Reviewer: Ogren, Eric
·	Comments: No comments
Planner	Reviewer: Raidmae, Ryan
	There are not any Local Option Zoning District issues with this proposed plat.
	Material Site Comments:
	There are not any material site issues with this proposed plat.
Assessing	Reviewer: Windsor, Heather
_	Comments: No comment
Advisory Planning Commission	

Utility provider review:

HEA	See comment in packet	
ENSTAR	No comment or recommendation	
ACS	No objections	
GCI	Approved as shown	

STAFF RECOMMENDATIONS

CORRECTIONS / EDITS

- Add lot number to drawing
- Revise the utility hatching to correct area of vacations. Area below name of Corona Ct is combination of two easements from parent subdivision KN76-111 along the old lot line and utility easement adjacent to ROW from KN2023-53
- Add ROW width to cul-de-sacs
- ROW width of Alexander to the west is 100'
- Add ROW to the right-of-way of the width on roads for designation of the ROW widths

RECOMMENDATION:

Based on consideration of the merits as per KPB 20.65.050(D) as outlined by Staff comments, Staff recommends <u>APPROVAL</u> as petitioned, subject to:

- 1. Consent by KPB Assembly.
- 2. Compliance with the requirements for preliminary plats per Chapter 20 of the KPB Code including a submittal to and approval by the Plat Committee.
- 3. Grant utility easements requested by utility providers.
- 4. Submittal of a final plat within a timeframe such that the plat can be recorded within one year of vacation consent (KPB 20.65.050(I)).

KPB 20.65.050 - Action on vacation application

H. A planning commission decision to approve a vacation is not effective without the consent of the city council, if the vacated area to be vacated is within a city, or by the assembly in all other cases. The council or assembly shall have 30 days from the date of the planning commission approval to either consent to or veto the vacation. Notice of veto of the vacation shall be immediately given to the planning commission. Failure to act on the vacation within 30 days shall be considered to be consent to the vacation. This provision does not apply to alterations of utility easements under KPB 20.65.070 which do not require the consent of the assembly or city council unless city code specifically provides

Page **5** of **6**

otherwise.

- I. Upon approval of the vacation request by the planning commission and no veto by the city council or assembly, where applicable, the applicant shall have a surveyor prepare and submit a plat including the entire area approved for vacation in conformance with KPB 20.10.080. Only the area approved for vacation by the assembly or council may be included on the plat. The final plat must be recorded within one year of the vacation consent.
- J. A planning commission decision denying a vacation application is final. No reapplication or petition concerning the same vacation may be filed within one calendar year of the date of the final denial action except in the case where new evidence or circumstances exist that were not available or present when the original petition was filed.
- K. An appeal of the planning commission, city council or assembly vacation action under this chapter must be filed in the superior court in accordance with the Alaska Rules of Appellate Procedure.

The 2019 Kenai Peninsula Borough Comprehensive Plan adopted November, 2019 by Ordinance No. 2019-25. The relevant objectives are listed.

Goal 3. Preserve and improve quality of life on the Kenai Peninsula Borough through increased access to local and regional facilities, activities, programs and services.

- Focus Area: Energy and Utilities
 - Objective A Encourage coordination or residential, commercial, and industrial development with extension of utilities and other infrastructure.
 - Strategy 1. Near Term: Maintain existing easements (especially section line easements) in addition to establishing adequate utility rights of way or easements to serve existing and future utility needs.
 - Strategy 2. Near Term: Maintain regular contact with utility operators to coordinate and review utility easement requests that are part of subdivision plat approval.
 - Strategy 3. Near Term: Identify potential utility routes on Borough lands.
- Housing
 - Objective D. Encourage efficient use of land, infrastructure and services outside incorporated cities by prioritizing future growth in the most suitable areas.
 - Strategy 1. Near Term: Collaborate with the AK Department of Transportation, incorporated cities within the borough, utility providers, other agencies overseeing local services, and existing communities located adjacent to the undeveloped areas that are appropriate for future growth, to align plans for future expansion of services to serve future residential development and manage growth.

Goal 4. Improve access to, from and connectivity within the Kenai Peninsula Borough

- Focus Area: Transportation
 - Objective B. Ensure new roads are developed in alignment with existing and planned growth and development.
 - Strategy 2. Near Term: Establish subdivision codes that dictate road construction standards to accommodate future interconnectivity and/or public safety.
 - Strategy 3. Near Term: Identify areas of anticipated growth to determine future access needs.

END OF STAFF REPORT

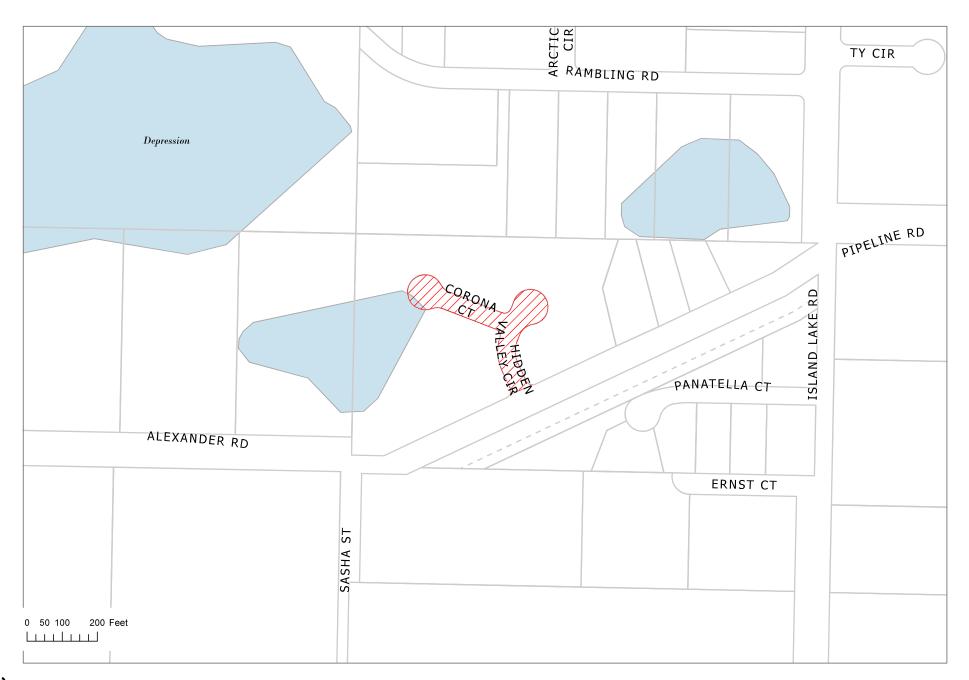
Aerial Map

KPB File 2025-143V 9/16/2025







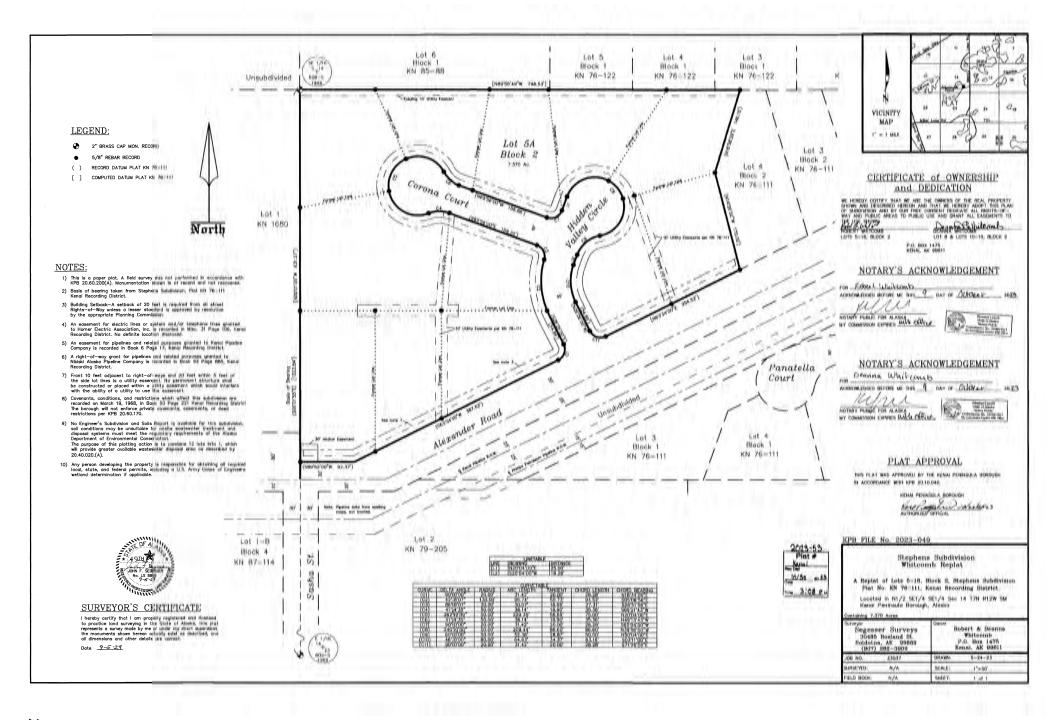


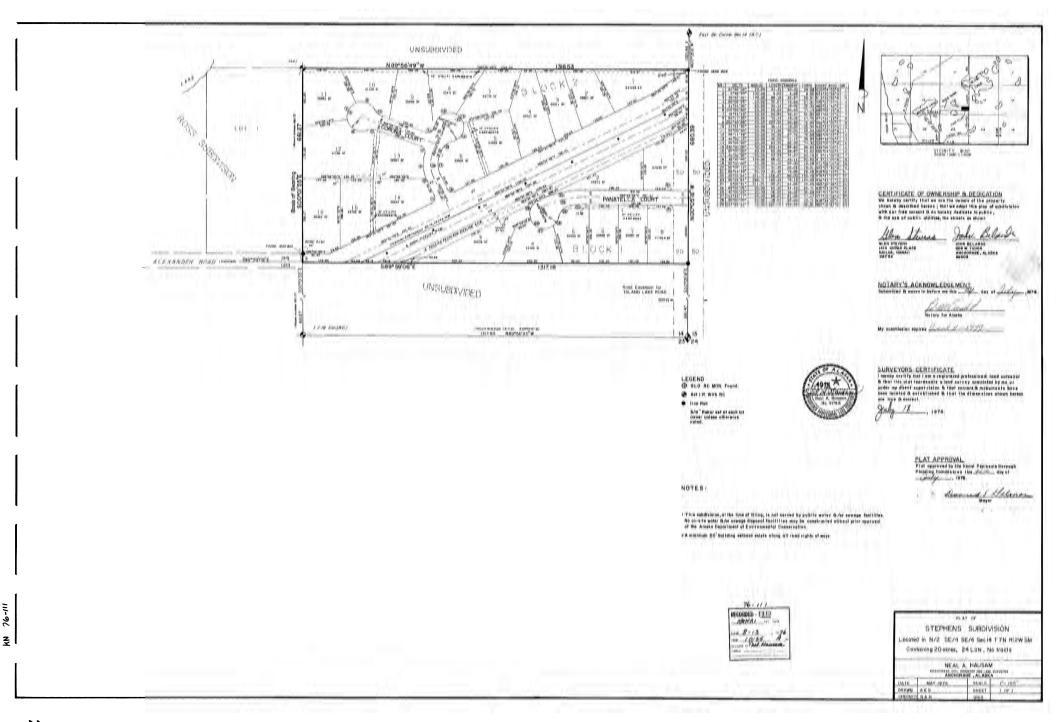
Aerial with 5-foot Contours

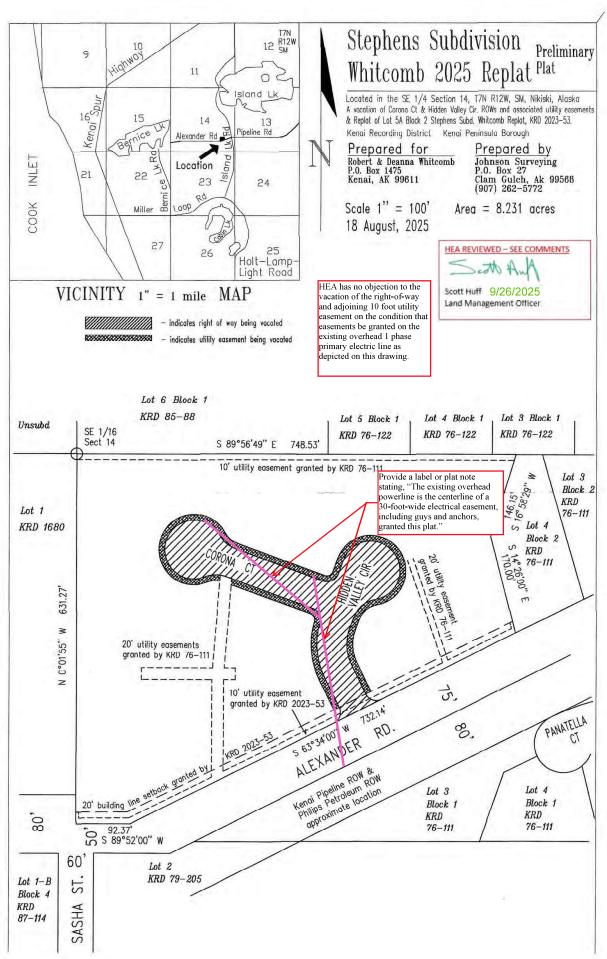
KPB File 2025-143V 9/16/2025













Planning Department

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2200 • (907) 714-2378 Fax

PETITION TO VACATE PLATTED RIGHT OF WAY / PLATTED PUBLIC EASEMENT / PLATTED PUBLIC AREA

PUBLIC HEARING REQUIRED

Upon receipt of complete application with fees and all required attachments, a public hearing before the Planning Commission will be scheduled. The petition with all required information and attachments must be in the Planning Department at least 30 days prior to the preferred hearing date. By State Statute and Borough Code, the public hearing must be scheduled within 60 days of receipt of complete application.

Initially, a sketch may be included with the vacation petition for review by the Planning Commission. After the Planning Commission takes action on the vacation, a Subdivision Plat must be prepared by a licensed land surveyor. The plat will be processed in accordance with KPB 20.10.080. Platting authority is vested in the Planning Director.

A platted light of way vacation (nove) as	plication will be scheduled for the next available	e pla	annir	g
commission meeting after a complete app				
- \$500 non-refundable fee to help def	fray costs of advertising public hearing. Plat fee	es w	ill be	e in
addition to the vacation fees.				
- City Advisory Planning Commission. C	Copy of minutes at which this item was acted on, a	alon	g wi	th a
copy of City Staff Report.				
	atted public right of way proposed to be vacated v			
dedicated by the plat of Stephens	Subdivision, filed as	Pla	t No	
	cording District.			
	ne platted right of way to be vacated. Must not ex			
	ust be clearly depicted. Proposed alternative publ	lic a	cces	to
be shown and labeled on the sketch.		4:	£	
	er must attach a statement with reasonable justifi / platted easement / platted public area.	icati	ion to	or
			Van	
Has the platted right of way been fully or p		0	Yes	
Is the platted right of way used by vehicles	/ pedestrians / otner?		Yes	~
Is alternative right-of-way being provided?			Yes	-
Are there utility easements associated with		V	Yes	
	d utility easement in use by any utility company?		Yes	~
If so, which utility provider?			,	
Lot, Block, Subd. or street address Lot 5A Stephens Subdivision Whitcomb Rep Section, township, range Section 14, T	7N, R12W, SM			
City (if applicable)	General area Nikiski			
The second state of the se	a majority of the land affected by the platted rig			У
proposed to be vacated. Each petitioner me property. Attach additional signature sheet Submitted by: Land Owner				
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DATE SUBMITTED_

RECEIVED BY_

KPB FILE #_

MEMORANDUM

TO: Members of the Borough Assembly

FROM: Peter A. Micciche, Borough Mayor

DATE: October 20, 2025

RE: Appointments to Service Area Boards

In accordance with KPB 16.60.020(A), Service Area Board members are appointed by the Borough mayor and confirmed by the Assembly. The following appointments are forwarded to the Assembly for consideration and confirmation:

EASTERN PENINSULA HIGHWAY EMERGENCY SERVICE AREA BOARD

Sean Carrington Seat C Term Expires 10/2028

ROAD SERVICE AREA BOARD

Paul Hartley At-Large #2 Seat Term Expires 9/2028

SOUTHKENAI PENINSULA HOSPITAL SERVICE AREA BOARD

Storm Hansen Seat A Term Expires 10/2027

WESTERN EMERGENCY SERVICE AREA BOARD

Dawson Slaughter Seat B Term Expires 10/2028 Katherine Covey Seat D Term Expires 10/2028

Kenai Peninsula Borough

Office of the Borough Clerk

MEMORANDUM

TO:

Peter A. Micciche, Borough Mayor

THRU:

Michele Turner, Borough Clerk

FROM:

Sue Ellen Essert, Deputy Borough Clerk

DATE:

October 17, 2025

RE:

Service Area Board Applications for Appointment

The notice of vacancy for service area board seats was advertised on September 26, 2025. The vacancy notice was posted on the Borough's website, in the borough administration building and was provided to the service areas for posting in the community. The application period closed on October 16, 2025.

Pursuant to KPB Title 16, the applicants below have been verified as registered voters of the Borough and residents of the service area.

Below are the applications received to date and are submitted for your consideration. All other service area board seats will remain open until filled.

EASTERN PENINSULA HIGHWAY EMERGENCY SERVICE AREA BOARD

Seat C

Sean Carrington

ROAD SERVICE AREA BOARD

At-Large #2 Seat

Paul Hartley (registered voter of K-Beach)

SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA BOARD

Seat A

Ashley Palm

Seat A

Storm Hansen

WESTERN EMERGENCY SERVICE AREA BOARD

Seat B

Dawson Slaughter

Seat D

Katherine Covey

Thank you.

Subject: Service Area Appointment Application received

Select One: Eastern Peninsula Highway Emergency Service Area Board, Seat B

(Term Expires 10/2028)

Applicant Name: Sean Carrington

Physical Residence Address: 33284 Forrest Rd. Apt 1

City: Seward State: Alaska Zip: 99664

My Mailing Address is DIFFERENT from my Residence Address

Mailing Address: PO Box 2755

City: Seward State: Alaska Zip: 99664

Email: sfdprevention@gmail.com

Daytime Phone: 9072025610

Voter #

ss #

Date of Birth

I have been a Resident of the Kenai Peninsula Borough for: Years: 30 Months:0

I have been a Resident of the selected Service Area for: Years: 30 Months: 0 What knowledge, experience, or expertise will you bring to this board?

Seward Fire Dept. - 18 years

Fire Prevention, Life Safety Officer,

Moose Pass Fire - 20 years, position Fire Lieutenant

Bear Creek Fire - 2 terms

Member of EPHESA Board Member since 2019, Chair for last 2 terms.

Last remaining member of the original board.

APPLICANT CERTIFICATION: I certify that the information in this Application for Appointment is true and complete and that I meet the specific residency and voter registration requirements of this office. I further acknowledge that by typing my initials below I intend to fully sign this document.

Type your initials to sign

SPC

Subject: Service Area Board Appointment Application

Select One: Road Service Area, At-Large Seat #2

(Term Expires 9/2028)

Applicant Name: Paul Hartley

Physical Residence Address: 37235 Baldpate Loop

City: Kenai State: AK Zip: 99611

Mailing Address

City State Zip

Email: phartley@alaskanazarene.org

Daytime Phone: 907-252-5773

Voter #

ss #

Date of Birth:

I have been a Resident of the Kenai Peninsula Borough for:

Years: 24

Months: 11

I have been a Resident of the selected Service Area for:

Years: 24

Months:11

What knowledge, experience, or expertise will you bring to this board?

Worked with boards over the last 43 years. Last 15 years as the Alaska District Superintendent with the Church of the Nazarene working with 28 churches across Alaska with a budget of over 3.2 million dollars

APPLICANT CERTIFICATION: I certify that the information in this Application for Appointment is true and complete and that I meet the specific residency and voter registration requirements of this office. I further acknowledge that by typing my initials below I intend to fully sign this document.

Type your initials to sign

Ph

Subject: Service Area Appointment Application received

Select One: South Kenai Peninsula Hospital Service Area Board, Seat A

(Term Expires 10/2027)

Applicant Name: Storm Hansen

Physical Residence Address: 687 Daybreeze Ct

City: Homer State: Alaska Zip: 99603

My Mailing Address is DIFFERENT from my Residence Address

Mailing Address: PO Box 1068

City: Homer State: Alaska Zip: 99603

Email: stormphansen@gmail.com

Daytime Phone: 907-435-7330

Voter #

ss #

Date of Birth:

I have been a Resident of the Kenai Peninsula Borough for:

Years: 51 Months: 2

I have been a Resident of the selected Service Area for: Years 51 Months 2

What knowledge, experience, or expertise will you bring to this board?

I have been on the Homer City Council for the past 6 years and have learned so much about our community and borugh through my years there. I also work for HOmer Medical Center for coming up on 25 years. I have seen alot of growth and changes through our healthcare systme and I feel like I have alot to offer with my years as a resident and employee of SPH.

APPLICANT CERTIFICATION: I certify that the information in this Application for Appointment is true and complete and that I meet the specific residency and voter registration requirements of this office. I further acknowledge that by typing my initials below I intend to fully sign this document.

Type your initials to sign

sph

Subject:

FW: Service Area Appointment Application received

From: Kenai Peninsula Borough < webmaster@kpb.us>

Sent: Friday, October 10, 2025 11:46 AM

To: G_Notify_AssemblyClerk < G_Notify_AssemblyClerk@kpb.us>

Subject: Service Area Appointment Application received

Select One

South Kenai Peninsula Hospital Service Area Board, Seat A (Term Expires 10/2027)

Applicant Name

Ashley Palm

Physical Residence Address

57360 E End Rd

City

Homer

State

AK

Zip 99603

Mailing Address

City

State

Zip

Email

ashleypalm72@gmail.com

Daytime Phone

9075389300

Voter #

SS #

Date of Birth

I have been a Resident of the Kenai Peninsula Borough for:

Years

10

Months

I have been a Resident of the selected Service Area for:

Months

What knowledge, experience, or expertise will you bring to this board?

As a seasoned leader in home and community-based care, I offer a unique perspective on the challenges and opportunities shaping our region's health landscape. I would be honored to work with the Board to enhance and expand the services offered to our community.

{UploadResumeText:value}

{UploadResume:caption} {UploadResume: value} {UploadResume:path} {UploadResume: localpath} {UploadResume: filename}

APPLICANT CERTIFICATION: I certify that the information in this Application for Appointment is true and complete and that I meet the specific residency and voter registration requirements of this office. I further acknowledge that by typing my initials below I intend to fully sign this document.

Type your initials to sign

Subject: Service Area Appointment Application received

Select One: Western Emergency Service Area Board, Seat B (Term Expires 10/2028)

Applicant Name: Dawson Slaughter

Physical Residence Address: 34290 Eason LN

City: Anchor Point State: AK Zip: 99556

My Mailing Address is DIFFERENT from my Residence Address

Mailing Address: PO BOX 1065 City: Anchor Point State: AK Zip: 99556

Email: slaughterdawson1@gmail.com

Daytime Phone: 907-299-4775

Voter #

ss #

Date of Birth:

I have been a Resident of the Kenai Peninsula Borough for: Years 30 Months 1

I have been a Resident of the selected Service Area for: Years: 30 Months 1

What knowledge, experience, or expertise will you bring to this board?

I am the current chair president of the board and have served for many years.

APPLICANT CERTIFICATION: I certify that the information in this Application for Appointment is true and complete and that I meet the specific residency and voter registration requirements of this office. I further acknowledge that by typing my initials below I intend to fully sign this document.

Type your initials to sign

DS

Subject: Service Area Appointment Application

Select One: Western Emergency Service Area Board, Seat D (Term Expires

10/2028)

Applicant Name: Katherine Covey

Physical Residence Address: 16699 easy street

City: Ninilchik State: AK Zip: 99639

My Mailing Address is DIFFERENT from my Residence Address

Mailing Address: PO BOX 39521 City: Ninilchik State: AK Zip: 99639

Email: Katco907.nes@gmail.com

Daytime Phone: 9073981773

Voter #

ss #

Date of Birth:

I have been a Resident of the Kenai Peninsula Borough for: Years 42 Months: 6

I have been a Resident of the selected Service Area for: Years 42 Months 6

What knowledge, experience, or expertise will you bring to this board?

Current Seat D holder

Former President Ninilchik Emergency

Former EMTII Ninilchik EMS

APPLICANT CERTIFICATION: I certify that the information in this Application for Appointment is true and complete and that I meet the specific residency and voter registration requirements of this office. I further acknowledge that by typing my initials below I intend to fully sign this document.

Type your initials to sign

KC

Kenai Peninsula Borough Office of the Borough Mayor

MEMORANDUM

TO:

Peter Ribbens, Assembly President

Members of the Borough Assembly

FROM:

Peter A. Micciche, Borough Mayor CAM

DATE:

October 16, 2025

RE:

Appointments to Advisory Planning Commissions

In accordance with KPB 21.02.060, the applicants listed below have been verified as residents within the boundaries to be represented, as well as registered voters within the precincts covered by the commission boundaries.

I hereby submit my recommendations for confirmation by the Assembly.

NIKISKI ADVISORY PLANNING COMMISSION

Jonathan L. Harman

Seat F

Term Expires 09/30/2028

Jason Ross

Seat G

Term Expires 09/30/2028

Thank you for your consideration.

Kenai Peninsula Borough

Office of the Borough Clerk

MEMORANDUM

TO:

Peter A. Micciche, Borough Mayor

THRU:

Robert Ruffner, Planning Director

THRU:

Michele Turner, Borough Clerk

FROM:

Sue Ellen Essert, Deputy Borough Clerk

DATE:

October 16, 2025

RE:

Advisory Planning Commission Applications for Appointment

The notice of vacancy for the Advisory Planning Commission Seats was advertised on July 28, 2025, in the Borough Administration Building, KPB's Facebook page and KPB's website. A copy was also emailed to KPB Planners for posting in the APC community. The application period closed on August 27, 2025. Seats have remained open until filled.

In accordance with KPB 21.02.060, the following applicants have been verified as a resident within the advisory commission boundary in which they are applying, and are a registered voter within the precinct covered by the commission boundaries.

NIKISKI ADVISORY PLANNING COMMISSION

Seat F

Jonathan L. Harman

Seat G

Jason Ross

Thank you.

Kenai Peninsula Borough Planning Department

Advisory Planning Commission Application Submitted 2025-10-03 09:50:53

APC/Seat: Nikiski, Seat F (Term Expires 09/30/2028)

Name	Mobile Phone
Jonathan L Harman	9072400455
Home Phone	Work Phone
9077765344	9072400455
Email	Date of Birth
harmj53@gmail.com	
SSN	Voter #
Residence Address	Mailing Address
	52305 Wilson ct. Kenai, AK 99611
How long have you lived in the area served by this Advisory Planning Commission?	What knowledge, experience, or expertise will you bring to this board?
40 plus years	I am a land owner. I have bought and sold several propertys

Kenai Peninsula Borough Planning Department

Advisory Planning Commission Application Submitted 2025-10-07 18:24:01

APC/Seat: Nikiski, Seat G (Term Expires 09/30/2028)

Name Jason Ross	Mobile Phone 9073945807
Home Phone	Work Phone
Email jason.rossak73@gmail.com	Date of Birth
SSN	Voter #
Residence Address	Mailing Address 47520 Sunflower St Kenai, AK 99611
How long have you lived in the area served by this Advisory Planning Commission?	What knowledge, experience, or expertise will you bring to this board?
Since 1982	I have been on the APC for three years, I was the first Chair for the APC the first year. I am the President of the Nikiski Community Council since 2019, I was the Chair for the North Road Extension Task Force for a year. Sat on the Borough Advisory Board for AGDC.

Kenai Peninsula Borough

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TO: Peter Micciche, Mayor

Thru: John Hedges, Purchasing & Contracting Director \mathcal{M}

FROM: Nick Kemp, Maintenance Director

DATE: October 10, 2025

RE: Kenai Central High School Lockers, Co-op Purchase Authorization

Under Section 5.28.030e of the Borough code, it is requested that Kenai Central High School corridor locker purchase quoted to KCDA purchasing cooperative pricing be approved. The price quoted from the KCDA bid approved vendor is for \$150,846.00 for 343 lockers. These lockers meet the KPBM minimum locker specifications of a welded frame with 18-gauge side walls and 16-gauge doors to ensure a quality product. The replacement of lockers at the Kenai Central High School was selected from many potential locker projects due to the deterioration of existing lockers.

The KCDA (King County Director's Association) purchasing cooperative bid process includes newspaper advertising and posting bids on their website; allowing bidders a month to respond to bids; 2 months are provided for evaluating bids and request and receive clarifications; bid awards are recommended by assigned purchasing agents, reviewed by the Purchasing Manager and approved by the KCDA Board of Directors for final approval.

Your approval of this request will allow the timely purchase of needed lockers, and significantly reduce time and effort in obtaining competitive pricing by taking advantage of the competitive bidding process utilized by KCDA.

This office is available for any questions regarding this request.

Approved: _____ Date: _____

Acct. No. 400.78050.24855.48630

FINANCE DEPARTMENT FUNDS VERIFIED

C Sk BH _ 10/10/2025

NOTES: NA

Kenai Peninsula Borough

Purchasing and Contracting Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director \mathcal{B} t

THRU: Ben Hanson, IT Director 3H

THRU: Roy Browning, CES Fire Chief

FROM: John Hedges, Purchasing & Contracting Director MFJ

DATE: September 26, 2025

RE: Fire Station Training Room AV System – CES Station #1 Construction, Under the

Government General Services Administration (GSA) Contract - NPPGov Contract

#PS20350

The Kenai Peninsula Borough Purchasing and Contracting Department requests to contract the installation of an advanced Audio-Visual system for the Central Emergency Services (CES) Station #1 under GSA pricing, NPPGov – Contract #PS20350.

During the IT Department's engagement with Keycode Media overhauling the KPB Assembly Chambers and NPRSA Conference Space in 2021, they were highly effective designing AV systems that allowed professional production quality with no additional ongoing staff or labor cost. Additionally, they have an understanding of production broadcast technology which has helped KPB implement robust, maintainable systems that are forward leaning, rather than instantly obsolete.

The hardware and technology included in this design will improve CES capacity as a training hub for Fire and EMS on the peninsula. The system will support CES the service area board meetings and also offer the space for general KPB or even community conference room uses when available.

Key Code Media Inc. will provide the design, install and commissioning of the system once awarded. Your approval is requested to allow award of this contract for the not to exceed amount of \$235,143.37. Funding for this project is in account number 443-51610-23CES-43011.

Alymin	10/10/2025	
Peter A. Micciche, Mayor	Date	

FINANCE DEPARTMENT
FUNDS VERIFIED

Acct: 443-51610-23CES-48811XX 48511

Amount: \$235,143.37

By: Date: 10/7/2025

NOTES:NA

Docusign Envelope ID: FFE8033D-40BB-4692-9CA2-3130447FC651

Key Code Media, Inc. - Washington

6632 S 191st Pl. Suite E102 Kent, WA 98032 206-870-0244 www.keycodemedia.com



Central Emergency Services - Fire Station # 1- Relocation Project AV

Quote # 234887 Version 10

Prepared for:

Kenai Peninsula Borough

Prepared by:

Tom Arenz





Quote #234887 v 10

Oct 1, 2025

Client Objectives

Executive Summary

Key Code Media, Inc. (KCM) is pleased to present this proposal for the design, installation, and commissioning of an advanced Audio-Visual (AV) system for the Kenai Peninsula Borough's Central Emergency Services Fire Station #1. This system is designed to enhance training, hybrid meetings, and emergency response operations with cutting-edge AV technology. The project includes a flexible training room that can be divided into two separate areas, providing seamless presentation and communication capabilities.

KCM will deliver a comprehensive AV solution, including Extron control systems, Panasonic PTZ cameras, Shure microphones, and LG UHD displays. Our scope of work encompasses system design, equipment procurement, professional installation, programming, testing, and post-installation support. The total project cost is estimated at \$229,280.38, covering both equipment and professional services.

This document outlines the full Statement of Services and Scope of Work, detailing the technical approach, project timeline, and support services. Our team is committed to delivering a high-quality AV solution that meets the operational needs of the fire station.

Statement of Services

Key Code Media, Inc. (KCM) will provide, install, and commission an Audio-Visual (AV) system for the Kenai Peninsula Borough's Central Emergency Services Fire Station #1. This AV system will support training, hybrid meetings, and emergency operations with state-of-the-art audio and video technology. The system will be integrated into a new training room that can be divided into two separate areas (A+B) using an operable partition. The AV solution will allow seamless control, presentation, and communication, whether the room is used as a single space or divided into two separate areas.

Analysis of Key Product Selections and Their Advantages

1. Extron AV System Control and Infrastructure

Advantages: Provides a centralized control solution with seamless integration of AV components. The Extron
TLP Pro touch panel enables intuitive control, while the DTP CrossPoint switcher ensures efficient signal
distribution.

2. Panasonic PTZ Cameras

 Advantages: The AW-UE80 4K network cameras deliver high-resolution video with remote pan-tilt-zoom functionality, ideal for training and hybrid meetings. They offer excellent low-light performance and support for H.264/H.265 streaming, ensuring superior video quality.

3. Shure Ceiling Microphones and Wireless Audio Components

 Advantages: The Shure MXA920 ceiling array microphones provide advanced beamforming technology, capturing clear audio across the room. The wireless handheld and bodypack transmitters enhance mobility and flexibility in training sessions.

4. LG UHD Commercial Displays



Quote #234887 v 10

Oct 1, 2025

o Advantages: The 86-inch LG UHD displays offer crisp, high-resolution visuals, essential for detailed presentations and training material display. These displays have a robust commercial-grade build and support extended operation hours.

5. Extron Sound Field Ceiling Speakers

 Advantages: Provide high-quality, evenly distributed audio throughout the training room. The speakers ensure clear sound reproduction, making them ideal for presentations and remote conferencing.

By incorporating these high-performance AV components, Key Code Media ensures an advanced, reliable, and user-friendly solution tailored to the needs of the Kenai Peninsula Borough's Central Emergency Services Fire Station #1.

Comment: To keep installation costs to a minimum, we are asking for assistance from the GC when our team installs the 6 85" displays. We will need a person or two to help lift them onto the wall mounts.

AV System for Fire Station # 1

Mfr. Name	Mfr. Part#	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contract Pricing
		AV System Control and Infrastructure							
Extron	60-1566-13	Extron TLP Pro 1025M 10" Wall Mount TouchLink Pro Touchpanel White - Wall Mount	2	42.00%	\$3,400.00	\$1,972.00	\$3,944.00	\$1,972.00	Υ
replaces the	e phased out 60	-1566-03 (no operational o	r phys	sical differe	ence)				
Extron	60-1331-12	Extron DTP HDMI 4K 330 Tx Long Distance HDMI Twisted Pair Transmitter - 330 feet (100 m)	10	42.00%	\$690.00	\$400.20	\$4,002.00	\$400.20	Y
Extron	60-1331-13	Extron Long Distance HDMI Twisted Pair Receiver - 330 feet (100 m)	10	42.00%	\$690.00	\$400.20	\$4,002.00	\$400.20	Υ
Extron	60-1873-01	Extron MediaPort 3004K HDMI and Audio to USB Scaling Bridge	2	42.00%	\$4,610.00	\$2,673.80	\$5,347.60	\$2,673.80	Y
Extron	60-1381-93	Extron DTP CrossPoint 108 4K IPCP MA 70 Scaling Presentation Switcher with 70V Mono Audio Amp and A/V LAN, Includes Rack Ears	1	42.00%	\$21,140.00	\$12,261.20	\$12,261.20	\$12,261.20	Υ
Extron	60-1836-01	Extron XMP 240 Dante Expansion DSP Matrix Processor	1	42.00%	\$3,640.00	\$2,111.20	\$2,111.20	\$2,111.20	Y 277

Page: 3 of 11



Quote #234887 v 10

Oct 1, 2025

AV System for Fire Station # 1

Mfr. Name	Mfr. Part#	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contrac Pricing
Extron	42-351-01	Extron ShareLink Pro 2500 Miracast Kit US, replaces retired Sharelink 1100	2	42.00%	\$3,280.00	\$1,902.40	\$3,804.80	\$1,902.40	
Cisco Systems, Inc	C9200L-24P-4G-E	CATALYST 9200L 24-PORT POE+, 4 X 1G Catalyst 9200L 24-port PoE+, 4 x 1G, Network Essentials, support RIPv1, RIPv2, RIPng,OSPF, IEEE 802.1s, IEEE 802.1v,IEEE 802.1x,IEEE 802.3ad,IEEE 802.3ad,IEEE 802.3af,IEEE 802.3af, 9198 bytes Jumbo Frame, 16000 MAC Address Table Size, Enhanced Limited Lifetime Warranty	1	58.57%	\$3,113.49	\$1,289.95	\$1,289.95	\$0.00	N
Extron	22-235-03	Extron XTP DTP 24P/1000 Plenum 1000' (305 m) spool	2	42.00%	\$4,120.00	\$2,389.60	\$4,779.20	\$2,389.60	Y
		Section Subtotal					\$41,541.95		
		PTZ Cameras							
Panasonic	AW-UE50WPJ	Panasonic Video Conferencing Camera - 3840 x 2160 Video - 74° Angle	4	10.00%	\$5,401.26	\$4,861.13	\$19,444.52	\$4,861.13	Y
Panasonic	AV- SVCEXTWAR5Y B	Panasonic Pro AV Premium Support - Extended Warranty - 5 Year - Warranty - Technical	4	15.00%	\$694.74	\$590.53	\$2,362.12	\$590.53	Y
PANASONIC	AW-RP150GJ5	Advanced Joystick PTZ Camera Controller PTZ Camera Controller	1	5.00%	\$6,133.62	\$5,826.94	\$5,826.94	\$5,826.94	Y
Panasonic	AV- SVCEXTWAR5Y B	Panasonic Pro AV Premium Support - Extended Warranty - 5 Year - Warranty - Technical	1	15.00%	\$694.74	\$590.53	\$590.53	\$590.53	Y
Panasonic	FEC-40WMW	FEC Panasonic Camera Mount for Network Camera, PTZ Camera - White - Rugged	4	0.00%	\$180.00	\$180.00	\$720.00	\$180.00	N



Quote #234887 v 10

Oct 1, 2025

AV System for Fire Station # 1

Extron 60-1	-1766-02	Section Subtotal Audio Extron NetPA U 1004-70V					\$28,944.11		Pricing
Extron 60-1	-1766-02								
Extron 60-1		Extron NetPA U 1004-70V							
		Four Channel Dante Amp, 100 watts at 70 volts	1	42.00%	\$3,140.00	\$1,821.20	\$1,821.20	\$1,821.20	Y
Extron 60-1		Extron NetPA U 1002-70V 2 Channel Dante Amp, 100 watts at 70 volts	1	42.00%	\$2,720.00	\$1,577.60	\$1,577.60	\$1,577.60	Y
Shure MXA		Shure MXA920W-S 24 inch Ceiling Array Microphone, Square, White Shure MXA920W-S 24 inch Ceiling Array Microphone, Square, White	4	36.00%	\$4,732.00	\$3,028.48	\$12,113.92	\$3,028.48	Y
Shure MXV		Shure Bodypack Transmitter with Integrated Omnidirectional Microphone and 4-Pin Mini Connector (TA4M) (Includes one SB901 Battery)	2	36.00%	\$961.00	\$615.04	\$1,230.08	\$615.04	Y
Shure MXV Z10	0	Shure MXW2X/SM86 Handheld Transmitter with SM86 Capsule - 1.90 GHz Operating Frequency - 160 ft Operating Range	2	36.00%	\$942.00	\$602.88	\$1,205.76	\$602.88	Y
Shure MXV	(WAPT8=-Z10	Shure Access Point Transceiver	2	36.00%	\$5,867.00	\$3,754.88	\$7,509.76	\$3,754.88	Y
Shure MXV		Shure Networked Charging Station - Transmitter/Receiver, Microphone - Charging Capability - Synchronizing Capability	2	36.00%	\$2,374.00	\$1,519.36	\$3,038.72	\$1,519.36	Y
Extron 60-1		Extron SoundField XD 6.5" Two-Way Ceiling Speaker with 8" Composite Back Can and 70/100 V Transformer. Ship as pairs of speakers	10	42.00%	\$670.00	\$388.60	\$3,886.00	\$388.60	Y
		Section Subtotal					\$32,383.04		



Quote #234887 v 10

Oct 1, 2025

AV System for Fire Station # 1

Mfr. Name	Mfr. Part#	Product Details	Qty.	Discount	MSRP	KCM Unit	KCM Ext.	Contract	Contract
		, round Dotaile	ζ.,.			Price	Price	Unit Price	Pricing
		Display							
LG Electronics	86UL3J-B	LG Commercial Display86 UHD, 330 nit, HDMI(3), RS232C IN/OUT, RJ45 (LAN), USB2.0 (2), Audio Out,Wi-Fi, WebOS 6.0 IPS, 16:9, Direct LED, 60Hz Refresh Rate, 1,200:1 Contrast Ratio, 178 x 178 Viewing Angle, 5ms (G to G), 30,000 Hrs Life Time, 16/7 Operation Hours, 8GB Internal Memory, Wi-Fi Built-In, Temperature Sensor, Auto Brightness Sensor,	6	25.00%	\$3,500.00	\$2,625.00	\$15,750.00	\$2,625.00	Y
Legrand Group	LTM1U-G	Chief Fusion Large Micro- Adjustable Tilt TV Wall Mount - For Displays 42-86" - TAA Compliant - Black - 1 Display (s) Supported - 42" to 86" Screen Support - 200 lb Load Capacity	6	33.00%	\$575.00	\$385.25	\$2,311.50	\$385.25	Y
		Section Subtotal					\$18,061.50		
	Comment	Omnia/University of California Purchasing Agreement # 2019.001407. Ground freight is included. Air freight and/or shipment via barge will be pre-paid and added to invoice	1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	
	Comment	Estimated shipping via 2nd day air and/or barge. Actual shipping will be prepaid and added to invoice.	1	0.00%	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	N

Subtotal: \$124,930.60

Professional Services

Mfr. Name	Mfr. Part#	Product Details	Qty.	Discount	MSRP	KCM Unit Price		
		Key Code Media Professional Services						



Quote #234887 v 10

Oct 1, 2025

Professional Services

Mfr. Name	Mfr. Part #	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contract Pricing
Key Code Media Professional Services	Installer 1	Installer 1 - Install/terminate low voltage, network cabling and hardware to industry standards.	120	0.00%	\$105.00	\$105.00	\$12,600.00	\$105.00	Υ
Key Code Media Professional Services	Installer 2	Advanced Installer and Crew Lead. Oversees Installation/termination of low voltage, network cabling and hardware to industry standards.	80	0.00%	\$120.00	\$120.00	\$9,600.00	\$120.00	Y
Key Code Media Professional Services	Engineer 2 (Commissioning)	Engineer with advanced system knowledge. Responsible for setting up, configuring, and maintaining systems for Post, Broadcast and AV Communications.	56	0.00%	\$146.00	\$146.00	\$8,176.00	\$146.00	Y
Key Code Media Professional Services	Programmer 3	Senior AV Systems Programmer with advanced System Programming, Commissioning and Configuration experience.	40	0.00%	\$200.00	\$200.00	\$8,000.00	\$200.00	Y
Key Code Media Professional Services	Project Manager 2	Manages projects to ensure the proposed plan adheres to the timeline, budget and scope. Their duties include planning projects in detail, setting schedules for all stakeholders and executing each step of the project.	32	0.00%	\$166.00	\$166.00	\$5,312.00	\$166.00	Y
Key Code Media Professional Services	Engineer 2 (Design Drawings)	Responsible for the creation of technical and detailed design drawings. Produce designs that meet client requirements and targets. Provide detailed design plans for architects and engineers from other disciplines to follow. Oversees assistant drafters	16	0.00%	\$146.00	\$146.00	\$2,336.00	\$146.00	Y
Key Code Media Professional Services	KCM-INT-MAT	Materials budget, detailed list to be submitted to purchasing upon closing	1	0.00%	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	Y
Key Code Media Professional Services	KCM-INT-MAT	Local rental of ladders and other equipment for the installation	1	0.00%	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	Y





1- Relocation Project AV Prepared for: Kenai Peninsula Borough

Quote #234887 v 10

Oct 1, 2025

Professional Services

Mfr. Name	Mfr. Part #	Product Details	Qty.	Discount	MSRP	KCM Unit Price	KCM Ext. Price	Contract Unit Price	Contract Pricing
	TRAVEL	Travel costs (as billed) for air fare, hotel, per diem, car rental.	1	0.00%	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	
		Section Subtotal					\$68,024.00		
	Comment	Omnia/University of California Purchasing Agreement # 2019.001407. Ground freight is included. Air freight and/or shipment via barge will be pre-paid and added to invoice	1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	

Subtotal: \$68,024.00

Scope of Work

Scope of Work

1.1 System Design and Equipment Procurement

- Supply and deliver all necessary AV equipment as specified in Quote #234887 v3, including displays, cameras, microphones, speakers, switching systems, and controllers.
- Verify compatibility and system architecture with the Kenai Peninsula Borough and K+A Design Studios.

1.2 Installation Services

- Install and configure the AV system infrastructure, including:
 - Extron AV system control and infrastructure components
 - Panasonic PTZ cameras and control system
 - o Shure ceiling microphones and wireless audio components
 - LG UHD commercial displays with wall mounting solutions
- Ensure proper cabling and connectivity between all AV system components.
- Conduct signal flow tests and network configuration for optimal AV performance.

1.3 Programming & Commissioning

- Program Extron control systems for seamless operation.
- Configure AV system presets for single-room and divided-room configurations.
- Optimize microphone and speaker placements for maximum clarity and minimal audio feedback.





Quote #234887 v 10

Oct 1, 2025

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Integrate Microsoft Teams and Zoom conferencing capabilities using OFE laptops or desktop computers.

1.4 Testing & Quality Assurance

- Perform full system testing and calibration.
- Conduct user acceptance testing with designated personnel.
- Troubleshoot and resolve any system issues prior to final handoff.

1.5 Training & Documentation

- Provide on-site training sessions for designated users on system operation and troubleshooting.
- Deliver system documentation, including user manuals, schematics, and maintenance guides.

1.6 Post-Installation Support

- Provide a 30-day remote support period as part of the Key Code Total Care Bronze package.
- Offer additional service agreements and extended warranty options upon request.

2. Project Timeline

Task	Duration
Equipment Procurement	4-6 Weeks
System Installation	2-3 Weeks
Programming & Testing	1-2 Weeks
Training & Handover	1 Week

3. Pricing Summary

• Total Equipment Cost: \$124,930.60

• Professional Services Cost: \$68,024.00

• Total Project Cost: \$192,954.60

4. Assumptions

- Power outlets will be supplied and installed by the client or others.
- The project will take place in rooms featuring T-Bar ceilings with a maximum height of 14 feet above the finished floor.
- Conduits will not be installed according to the key code; only J-Hooks will be installed as required in the pathway
- Structural backing for TV mounts and its integrity will be the responsibility of the General Contractor or the client.
- Customer or their contractor will run and install all Cat6E AV cable to locations designated on the final drawing set
- The AV rack will be provided by the owner.
- · Laptops or desktops not included



1- Relocation Project AV Prepared for: Kenai Peninsula Borough

Quote #234887 v 10

Oct 1, 2025

Key Code Total Care

30 Day Key Code Total Care Bronze

Thank you for choosing Key Code Media, this quote is covered under a 30-day remote support plan. The equipment is covered under manufacturing warranty and the labor is covered by Key Code Support.

Key Code support hosts its own secure remote access support system. This system is much like a TeamViewer remote access, with the exception that it's hosted by Key Code Media and sits behind our firewall. As part of Change Me and Key Code Media support agreement, we can install this lightweight utility on all purchased computers at the discretion of facility staff. This will allow a support engineer to log in and see what the operator is seeing in real time.

Service Expectations

This support proposal includes the following Service Level agreements:

- 1. Provide normal business hours support
 - a. Access to M-F 9am EST 6pm PST support line
 - b. Includes emergency and non-emergency call for:
 - i. Software Issues and Version Upgrades
 - ii. Hardware support for purchased equipment
 - iii. Remote support
 - c. Major Holidays are not included in coverage
 - i. Christmas Day
 - ii. Julv 4th
 - iii. Thanksgiving +1
 - iv. New Year's Day
 - v. Memorial Day
 - vi. Labor Day
- 2. Contract Includes Costs for Mileage Associated with support visits
 - a. Does not include for Airfare, Hotel, Rental Car, or Per-Diem
 - b. Does not include Travel Costs associated with other quotes
 - c. All Non-Covered T&E will be invoiced at actual cost

Warranty Terms

The warranty begins upon completion of install and lasts for 30 days.

Support Contract Information

Service Hotline: 818-303-3980

Email Support: Support@keycodemedia.com (Email is monitored from 9a - 6p)

Call Back Response Time

9am – 6pm response time 5 – 30 minutes

Central Emergency Servic

Sales Quotation

Quote #234887 v 10

Oct 1, 2025

Central Emergency Services - Fire Station # 1- Relocation Project AV Prepared for: Kenai Peninsula Borough

Central Emergency Services - Fire Station # 1- Relocation Project AV

Bill To:



Prepared by:

Key Code Media, Inc. Washington

Tom Arenz
206-249-4061
tarenz@keycodemedia.com

Kenai Peninsula Borough

47140 East Poppy Lane Soldotna, AK 99669 Chris Parker 907.260.4440 cparker@ka-designstudios.com Ship To:
Kenai Peninsula Borough

144 N Binkley St Soldotna, AK 99669-7520 Chris Parker 907.260.4440 cparker@ka-designstudios.com Quote Information:

Quote #: 234887

Version: 10
Delivery Date: 10/01/2025
Expiration Date: 10/31/2025
Terms: 50% deposit, 35%
on delivery of hardware,
balance on substantial
completion

Quote Summary

Description	Amount
AV System for Fire Station # 1	\$124,930.60
Professional Services	\$68,024.00
Total:	\$192,954.60

This Sales Quote ("SO") includes the Terms and Conditions ("T&C") available at https://www.keycodemedia.com/purchase-terms-conditions/ and https://www.keycodemedia.com/master-service-agreement/, which are applicable to all professional service-related purchases. It constitutes an offer or counter-offer, as applicable, by Key Code Media, Inc. or Burst Communications ("Seller"). This SO, along with the incorporated T&C, becomes binding upon the Buyer listed herein ("Buyer") at the earliest of the following events: (i) Buyer's acknowledgment of this agreement; or (ii) the receipt of any goods and/or services ordered under this agreement. Please note that no Buyer acknowledgment form, purchase order, or any other document can modify the terms outlined in the SO or the T&C.

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Kenai Peninsula Borough

Signature:		Signature:		
Name:	Tom Arenz	Name:	Ben Hanson	
Title:	Senior Account Manager, PNW	Date:		
Date:	10/01/2025			



KEY CODE MEDIA, INC.

Unique Entity ID CAGE / NCAGE Purpose of Registration

PMX3FJW97ZA6 1XH61 All Awards

Registration Status Expiration Date
Active Registration Jan 4, 2026

Physical Address Mailing Address
270 S Flower ST 270 South Flower ST

Burbank, California 91502-2101 Burbank, California 91502-2101

United States United States

Business Information

Doing Business as Division Name Division Number

KEY CODE MEDIA INC (blank) (blank)

Congressional District State / Country of Incorporation URL

California 30 Delaware / United States (blank)

Registration Dates

Activation Date Submission Date Initial Registration Date

Jan 8, 2025 Jan 4, 2025 Mar 7, 2002

Entity Dates

Entity Start Date Fiscal Year End Close Date

Sep 19, 2001 Dec 31

Immediate Owner

CAGE Legal Business Name

(blank) (blank)

Highest Level Owner

CAGE Legal Business Name

(blank) (blank)

Executive Compensation

Registrants in the System for Award Management (SAM) respond to the Executive Compensation questions in accordance with Section 6202 of P.L. 110-252, amending the Federal Funding Accountability and Transparency Act (P.L. 109-282). This information is not displayed in SAM. It is sent to USAspending.gov for display in association with an eligible award. Maintaining an active registration in SAM demonstrates the registrant responded to the questions.

Proceedings Questions

Registrants in the System for Award Management (SAM.gov) respond to proceedings questions in accordance with FAR 52.209-7, FAR 52.209-9, or 2. C.F.R. 200 Appendix XII. Their responses are displayed in the responsibility/qualification section of SAM.gov. Maintaining an active registration in SAM.gov demonstrates the registrant responded to the proceedings questions.

Exclusion Summary

Active Exclusions Records?

No

SAM Search Authorization

I authorize my entity's non-sensitive information to be displayed in SAM public search results:

Yes

Entity Types

Business Types

Entity StructureEntity TypeOrganization FactorsCorporate Entity (Not Tax Exempt)Business or OrganizationSubchapter S Corporation

Profit Structure

For Profit Organization

Socio-Economic Types

Check the registrant's Reps & Certs, if present, under FAR 52.212-3 or FAR 52.219-1 to determine if the entity is an SBA-certified HUBZone small business concern. Additional small business information may be found in the SBA's Dynamic Small Business Search if the entity completed the SBA supplemental pages during registration.

Financial Information	
Accepts Credit Card Payments Yes	Debt Subject To Offset No
EFT Indicator	CAGE Code 1XH61

Points of Contact

Electronic Business

% 270 S Flower Street
Kim Riste, Accounts Receivable Burbank, California 91502

United States

KA MAN CHAN, CFO 270 S Flower Street

Burbank, California 91502

United States

Government Business

♀ 270 S Flower Street
 Kim Riste, Accounts Receivable
 Burbank, California 91502

United States

Service Classifications

NAICS Codes

Primary NAICS Codes NAICS Title

Yes 423430 Computer And Computer Peripheral Equipment And Software

Merchant Wholesalers

Product and Service Codes

PSC PSC Name

5820 Radio And Television Communication Equipment, Except Airborne

6720 Cameras, Still Picture

Disaster Response

This entity does not appear in the disaster response registry.