

# Kenai Peninsula Borough

## Assessing Department

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### MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayo *PM*

**FROM:** Adeena Wilcox, Borough Assessor *aw*

**DATE:** September 11, 2024

**RE:** LAYDOWN Ordinance 2024-27, Authorizing the Assessor to Accept One Late-Filed Non-Profit Exemption Application and Providing an Exception to KPB 5.12.040(B) (Mayor, Tunseth)

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One non-profit exemption applicant, Kenai United Methodist Church, has requested the Assembly allow the Assessor to accept a late-filed Non-Profit Religious Exemption Application received after March 31, 2024. Pursuant to AS 29.45.030(a)(3), property used exclusively for non-profit religious, charitable, cemetery, hospital, or educational purposes is exempt from general taxation.

Kenai United Methodist Church legally changed their name from Church of the New Covenant on June 12, 2023. Church of the New Covenant had previously been approved for a non-profit religious exemption on the parcel. Kenai United Methodist Church did not timely apply for a religious exemption after a deed conveyed the exempt property to the church using its new name. Subsequently, the religious exemption was properly ended. On July 23, 2024, Kenai United Methodist Church applied for a non-profit religious exemption in its new name.

This Ordinance will authorize the Assessor to accept the late-filed exemption based on the Kenai United Methodist Church's clerical error in failing to timely file for an exemption following its name change and title transfer.

This Ordinance also authorizes the Assessor to adjust the assessment roll to make changes in the taxable status of property on the roll after June 1, 2024, pursuant to KPB 5.12.040(B), after processing the late-filed exemption application.

Your consideration is appreciated.