

KENAI PENINSULA BOROUGH

Office of the Borough Clerk

144 North Binkley Street
Soldotna, AK 99669
Phone 907-714-2160
Fax 907-714-2388

Johni Blankenship, MMC
Borough Clerk

MEMORANDUM

To: Assembly President Kelly Cooper
Members of the Assembly

Thru: Johni Blankenship, Borough Clerk (B)

From: Katie Ring, Borough Clerk Secretary (KR)

Date: January 5, 2017

Re: Protest of Liquor Licenses Due to Unpaid Taxes

The Alaska Alcohol Beverage Control Board (ABC Board) issues liquor licenses for a 2-year period. At mid-term of the license (one year) the Kenai Peninsula Borough (KPB) Finance Department reviews the tax accounts of the licensed premise owners. If a tax account is found to be in arrears, the licensed premise owner is notified and given the opportunity to bring the account(s) current or make arrangements to do so prior to the Borough Assembly protesting the continued operation of the liquor license.

This review has been completed and the businesses so notified. As of today's date, the following businesses have failed to respond to the Borough's request for payment:

AMVETS Post #4 dba AMVETS Post #4	Due \$ 2,387.28
UMFA, Inc. dba DeCanter Inn	Due \$ 2,198.24
Hooligan's Lodging & Saloon, Inc. dba Hooligan's Lodging & Saloon	Due \$ 53,910.16
Starvin Marvin's Inc. dba Starvin Marvin's Pizza	Due \$ 6,519.26
Ock Kyung Lee dba Young's Downtown Restaurant & Inn	Due \$ 9,666.30

RECOMMENDATION:

Unless payment is received or other arrangements are made with the Finance Department prior to Tuesday night's meeting, per KPB 7.10.020, the Assembly shall formally protest the continued operation of these licensed establishments.

cc: Above - named applicants

Memorandum

To: Johni Blankenship, Borough Clerk
Thru: Craig Chapman, Finance Director *C Chapman*
From: *RK* Rhonda Krohn, Property Tax & Collections Manager
Date: January 5, 2017
Subject: Liquor License Continuance 2017

The Finance Department has reviewed all relevant tax accounts related to the following businesses and found the licensees to be delinquent as follows:

License Location—Kenai Peninsula Borough

License #2951 – Club

AMVETS Post #4 dba same

42126 Kalifornsky Beach Rd, Soldotna, AK 99669 (Same for Location)

Sales Tax #020222 (Missing Filings 10/2016 & 11/2016) \$8.88

Real Property Tax #05533112 (premise) \$2,378.40

Total Due \$2,387.28

License Location—Kenai Peninsula Borough

License #297 – Beverage Dispensary

UMFA, Inc. dba DeCanter Inn

PO Box 703, Soldotna, AK 99669 (Location: Mile 107 Sterling Hwy, Kasilof)

Real Property Tax #13308501-07, 13308510-11 \$2,198.24

License Location—Soldotna

License #5477 – Beverage Dispensary – Tourism

Hooligan's Lodging & Saloon, Inc. dba Hooligan's Lodging & Saloon

47715 Sterling Hwy, Soldotna, AK 99669 (Same for Location)

Sales Tax #038532 \$11,882.49

Real Property Tax #06026007 (premise) \$33,611.18

Judgment on Confession #3KN-15-1111CI \$8,416.49

Total Due \$53,910.16

License Location—Homer

License #3650 – Restaurant/Eating Place-Public Convenience

Starvin Marvin's Inc. dba Starvin Marvin's Pizza

1663 Homer Spit Rd # 7, Homer, AK 99603 (Same for location)

Sales Tax #027217 \$4,839.70

Judgment on Confession #3KN-16-00002CI \$1,679.56

Total Due \$6,519.26

License Location—Homer

License #5475 – Restaurant/Eating Place-Public Convenience

Ock Kyung Lee dba Young's Downtown Restaurant & Inn

565 E Pioneer Ave, Homer, AK 99603 (Same for Location)

Sales Tax #102566 (Missing Filing 11/2016) \$11.84

Real Property Tax #17720405 (premise) \$4,258.70

Real Property Tax #17412024 \$5,395.86

Total Due \$9,666.30

Please be advised that the Finance Department recommends that the assembly cause a protest to be filed with 2016-17 continuance year of the businesses listed due to unpaid taxes. Please forward a copy of the assembly approval/objection letter for our records. Thank you for your consideration in this matter.