

Kenai Peninsula Borough

144 North Binkley Street

Soldotna, AK 99669



Meeting Agenda

Tuesday, October 14, 2025

6:00 PM

Meeting ID: 835 6358 3837 Passcode: 606672

Betty J. Glick Assembly Chambers

Meeting ID: 835 6358 3837 Passcode: 606672

Assembly

Peter Ribbens, President

Kelly Cooper, Vice President

James Baisden

Tyson Cox

Willy Dunne

Cindy Ecklund

Brent Johnson

Leslie Morton

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-7207: September 16, 2025 Regular Assembly Meeting Minutes

Resolution 2025-039: Authorizing a Sole Source Award to SCS Engineers to Provide a Phase 1 Evaluation for the Feasibility of a Class I Underground Injection Control Well at Central Peninsula Landfill

Resolution 2025-040: Certifying the Results of the October 7, 2025 Regular Election LAYDOWN

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

KPB-7230: 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 AeroGarden's LLC dba Kasilof River Aero-Garden's, License No. 40302, Subject to Standard Conditions, Kasilof

KPB-7231: 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

KPB-7232: 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

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

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

KPB-7236: Confirming Appointments to the Advisory Planning Commissions

KPB-7237: Confirming an Appointment to the Resilience and Security Advisory Commission

ACTION ITEM ELIGIBLE TO BE ADDED TO THE CONSENT AGENDA:

Ordinance 2024-19-42: 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

Ordinance 2025-19-13: 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

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

VACANCY, DESIGNATION OR SEATING MEMBERS

1. Swear-In Newly Elected Assembly Members

APPROVAL OF MINUTES

- *1. [KPB-7207](#) September 16, 2025 Regular Assembly Meeting Minutes

Attachments: [September 16, 2025 Regular Assembly Meeting Minutes](#)

COMMENDING RESOLUTIONS AND PROCLAMATIONS

1. [KPB-7238](#) Mayor's Proclamation Declaring October 2025 as "Domestic Violence Awareness Month"

Attachments: [Proclamation](#)

PRESENTATIONS WITH PRIOR NOTICE

(20 minutes total)

PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA

(3 minutes per speaker; 20 minutes aggregate)

MAYOR'S REPORT

Mayor's Report Cover Memo

- [KPB-7239](#) Mayor's Report Cover Memo

Attachments: [Mayor's Report Cover Memo](#)

1. Assembly Requests/Responses - None

2. Agreements and Contracts

- a. [KPB-7240](#) HDR Seepage Repair Sole Source Waiver

Attachments: [Sole Source HDR Seepage Repair 09.16.25](#)

- b. [KPB-7241](#) Purchase of Dell Storage Arrays, Under the National Association of State Procurement Officials (NASPO) Contract

Attachments: [Authorization to Purchase through GPO Dell Storage Arrays National Associatic](#)

3. Other

- a. [KPB-7242](#) Budget Revisions – August 2025

Attachments: [Budget Revisions - August 2025](#)

- b. [KPB-7243](#) Litigation Status Report – 3rd Quarter 2025
Attachments: [Litigation Status Report 3Q 10.02.25](#)
- c. [KPB-7244](#) Revenue-Expenditure Report - August 2025
Attachments: [KPB 7244 - Revenue-Expenditure Report - August 2025](#)
- d. [KPB-7246](#) Tax Adjustment Request Approval
Attachments: [Tax Adjustment Request Approval 10.01.25](#)

ITEMS NOT COMPLETED FROM PRIOR AGENDA

PUBLIC HEARINGS ON ORDINANCES

(Testimony limited to 3 minutes per speaker)

Ordinances referred to Finance Committee

1. [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)
Attachments: [Ordinance 2024-19-42](#)
 [Memo](#)
 [Reference Copy O2022-19-50](#)
2. [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)
Attachments: [Ordinance 2025-19-13](#)
 [Memo](#)
 [Memorandum of Agreement Draft](#)
 [Reference Copy O2023-19-43](#)
3. [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)
Attachments: [Ordinance 2025-19-14](#)
 [Memo](#)

Ordinances referred to Policies and Procedures Committee

4. [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](#)
 [Amendment Memo](#)
 [Cooper/Mayor Amendment](#)
 [Memo](#)
 [Sectional Analysis](#)
 [Sectional Analysis Revised](#)
 [2025 Real Property Assessment Notice Values](#)
 [Presentation Work Session 091625](#)

5. [2025-23](#) An Ordinance Amending Borough Code, KPB 22.30.110, Regarding Assembly Compensation to Take Effect in Fiscal Year 2027 (Ribbens)

Attachments: [Ordinance 2025-23](#)
 [Memo](#)
 [Reference Copy O2000-42](#)

UNFINISHED BUSINESS

NEW BUSINESS

1. Resolutions

Resolutions referred to Finance Committee

- *a. [2025-039](#) A Resolution Authorizing a Sole Source Award to SCS Engineers to Provide a Phase 1 Evaluation for the Feasibility of a Class I Underground Injection Control Well at Central Peninsula Landfill (Mayor)

Attachments: [Resolution 2025-039](#)
 [Memo](#)

Resolutions referred to Policies and Procedures Committee

- *b. [2025-040](#) LAYDOWN Certifying the Results of the October 7, 2025 Regular Election (Ribbens at the request of the Borough Clerk)

2. Ordinances for Introduction

Ordinances for Introduction and referred to Finance Committee

- *a. [2025-19-15](#) An Ordinance Appropriating Supplemental Funds from the General Fund for the Finance Budgeting Software Project (Mayor) (Hearing on 10/28/25)

Attachments: [Ordinance 2025-19-15](#)
[Memo](#)

3. Other

Other items referred to Finance Committee

- *a. [KPB-7230](#) 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 AeroGarden's LLC dba Kasilof River Aero-Garden's, License No. 40302, Subject to Standard Conditions, Kasilof

Attachments: [Memo to Assembly Lic. 40302](#)
[Application Full Lic. 40302](#)
[Memo Planning Review Lic. 40302](#)

- *b. [KPB-7231](#) 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

Attachments: [Memo to Assembly Lic. 1096](#)
[Application Full Lic. 1096](#)

- *c. [KPB-7232](#) 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

Attachments: [Memo to Assembly Lic. 876](#)
[Application Full Lic. 876](#)

- *d. [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

Attachments: [Memo to Assembly Lic. 1309](#)
[Application Full Lic. 1309](#)

Other items referred to Lands Committee

- *e. [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.]

Attachments: [Petition to Vacate SLEV West Cohoe Subdivision](#)

Other items referred to Policies and Procedures Committee

- *f. [KPB-7236](#) 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

Attachments: [Appointments to Advisory Planning Commissions](#)

- *g. [KPB-7237](#) Confirming an Appointment to the Resilience and Security Advisory Commission (Mayor)

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

Attachments: [Appointment to Resilience and Security Advisory 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. 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

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, September 16, 2025

6:00 PM

Betty J. Glick Assembly Chambers
Meeting ID: 835 6358 3837 Passcode: 606672
[https://yourkpb.zoom.us/j/83563583837?](https://yourkpb.zoom.us/j/83563583837?pwd=eTO4Um9ao1JJGaVtBJG86PXlsuNvm.1)
[pwd=eTO4Um9ao1JJGaVtBJG86PXlsuNvm.1](#)

Meeting ID: 835 6358 3837 Passcode: 606672

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

The invocation was given by Frank Alioto, Chaplain for Central Emergency Services.

ROLLCALL

Present: 6 - Brent Johnson, Tyson Cox, Ryan Tunseth, Vice President Kelly Cooper, President Peter Ribbens, and Cindy Ecklund
Excused: 3 - 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 President Ribbens stated the Committee of the Whole met and discussed its agenda items.

[6 Present: Cox, Cooper, Ecklund, Johnson, Tunseth, Ribbens]

[3 Excused: Baisden, Dunne, Morton]

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

[6 Present: Cox, Cooper, Ecklund, Johnson, Tunseth, Ribbens]

[3 Excused: Baisden, Dunne, Morton]

Assembly Member Ecklund stated the Lands Committee met and discussed its agenda items.

[6 Present: Cox, Cooper, Ecklund, Johnson, Tunseth, Ribbens]

[3 Excused: Baisden, Dunne, Morton]

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

[6 Present: Cox, Cooper, Ecklund, Johnson, Tunseth, Ribbens]

[3 Excused: Baisden, Dunne, Morton]

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-7178](#) September 2, 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:

[2025-19-10](#) An Ordinance Accepting and Appropriating Grant Funds of \$18,200 to the Kenai Peninsula Borough for the River Center Access and Restoration Demonstration Project (Mayor)

[Clerk's Note: Section 4 of Ordinance 2025-19-10 was amended to read, "That match funds in the amount of [\$18,200] \$18,710 have been previously appropriated to River Center Department accounts 100.21135.4XXXXs during the FY26 annual budgetary process and are available to match the program."]

This Budget Ordinance was enacted as amended.

[2025-19-11](#) An Ordinance Accepting and Appropriating Grant and Funds for the Purchase of Three Slip-On Tanker Units (Mayor)

This Budget Ordinance was enacted.

[2025-19-12](#) An Ordinance Appropriating Funds from the Insurance and Litigation Fund Balance for Additional Insurance Premiums and Claim Reserves (Mayor)

[Clerk's Note: Section 2 of Ordinance 2025-19-12 was amended to read, "That funds in the amount of [\$695,295] \$870,295 are appropriated from the Insurance and Litigation Fund, fund balance to account no. 700.11237.43999 for additional insurance premiums and claim reserves."]

This Budget Ordinance was enacted as amended.

NEW BUSINESS

[2025-038](#) A Resolution Authorizing the Mayor to Execute Agreements with the State of Alaska for E911 Dispatch Services in Southeast Alaska, and to Execute New Memoranda of Agreement with Entities Utilizing Dispatch Services in the Region (Mayor)

This Resolution was adopted.

[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) (Hearing on 10/14/25)

This Budget Ordinance was introduced and set for public hearing.

[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) (Hearing on 10/14/25)

This Budget Ordinance was introduced and set for public hearing.

[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) (Hearing on 10/14/25)

This Budget Ordinance was introduced and set for public hearing.

[KPB-7180](#) Approval of Precinct Boards, Canvass Board, and Absentee Voting Officials for the October 7, 2025 Regular Municipal Election (Borough Clerk)

Approved

[KPB-7181](#) Confirming Appointments to the Advisory Planning Commissions (Mayor)

Cooper Landing

Phillip J. Miller, Seat A, Term Expires 09/30/2028

Chris Degernes, Seat B, Term Expires 09/30/2028

David W. Nees, Seat G, Term Expires 09/30/2028

Hope/Sunrise

Gregory Sorensen, Seat C, Term Expires 09/30/2028

Approved

[KPB-7182](#) Confirming Appointment to the Road Service Area Board (Mayor)

Heidi Covery, Board Seat At-Large #1 Seat, Term Expires 09/30/2028
(registered voter of Nikiski)

Approved

[2025-23](#) An Ordinance Amending Borough Code, KPB 22.30.110, Regarding Assembly Compensation to Take Effect in Fiscal Year 2027 (Ribbens) (Hearing on 10/14/25)

This Ordinance was introduced and set for public hearing.

[2025-22](#) WITHDRAWN FROM AGENDA An Ordinance Authorizing the Sale of Certain Parcels Which Do Not Sell in the 2025 Online-Only Auction to be Offered Through an Over-The-Counter Sale Following the Online-Only Auction (Baisden) (Hearing on 10/14/25)

Ecklund withdrew Ordinance 2025-22 from agenda.

Approval of the Agenda and Consent Agenda

President Ribbens called for public comment with none being offered.

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

Yes: 6 - Johnson, Cox, Tunseth, Cooper, Ribbens, and Ecklund

Absent: 3 - Baisden, Dunne, and Morton

PRESENTATIONS WITH PRIOR NOTICE

1. [KPB-7179](#) Kenai Peninsula Borough School District Quarterly Report, Kari Dendurent, Assistant Superintendent (10 Minutes)

[Clerk's Note: Kari Dendurent, Assistant Superintendent, presented a quarterly update to the Assembly.]

PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA

President Ribbens called for public comment.

Zen Kelly, Board of Education President, delivered a school board update.

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

MAYOR'S REPORT

[KPB-7183](#) Mayor's Report Cover Memo

1. Assembly Requests/Responses - None
2. Agreements and Contracts
 - a. [KPB-7184](#) Authorization to Award a Contract for RFP26-001 South Peninsula Hospital Generator System
 - b. [KPB-7185](#) Authorization to Award a Contract for RFP26-002 Emergency Responder Medical Physical / Testing Requirements
 - c. [KPB-7186](#) KCDA CO-OP Bleacher Purchase, Under the Government General Services (GSA) Contract

Other

- a. [KPB-7187](#) Certification of the 2025 Personal Property Supplemental Assessment Roll
- b. [KPB-7188](#) Budget Revisions – July 2025
- c. [KPB-7189](#) Capital Project Reports – June 30, 2025
- d. [KPB-7190](#) Revenue-Expenditure Report – July 2025

ITEMS NOT COMPLETED FROM PRIOR AGENDA

PUBLIC HEARINGS ON ORDINANCES

[2025-18](#) An Ordinance Amending Borough Code, KPB 14.06.240 and KPB 14.06.250 Regarding Decertification (Mayor)

Cox moved to enact Ordinance 2025-18.

President Ribbens called for public comment with none being offered.

Cooper moved to amend Ordinance 2025-18 as follows:

Amend KPB 14.06.240(B)(2) in Section 2 to read,"

B. Procedure. Any road decertification must comply with the following procedures:

....

2. Notice and hearing. A public hearing will be held before the RSA board regarding decertification. Notice of the hearing will be published in accordance with KPB 1.08.180. A notice of the decertification hearing [SHALL] will also be posted for a four-week period prior to the date of the first hearing at the beginning and ending points of the road proposed for decertification if, at the determination of the RSA director or designee, the beginning and ending points of the road proposed for decertification are both accessible and safe."

The motion to amend Ordinance 2025-18 carried by the following vote:

Yes: 6 - Johnson, Cox, Tunseth, Cooper, Ribbens, and Ecklund

Absent: 3 - Baisden, Dunne, and Morton

The motion to enact Ordinance 2025-18 as amended carried by the following vote:

Yes: 6 - Johnson, Cox, Tunseth, Cooper, Ribbens, and Ecklund

Absent: 3 - Baisden, Dunne, and Morton

2025-20

An Ordinance Amending KPB 21.18.025 to Address Adoptions and Deletions of Anadromous Waters Within the West District of the KPB 21.18 Appendix (Mayor, Johnson)

Cox moved to enact Ordinance 2025-20.

President Ribbens called for public comment.

Joan Corr, Kalifornsky, spoke in opposition to Ordinance 2025-20.

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

The motion to enact Ordinance 2025-20 carried by the following vote:

Yes: 6 - Johnson, Cox, Tunseth, Cooper, Ribbens, and Ecklund

Absent: 3 - Baisden, Dunne, and Morton

UNFINISHED BUSINESS

PUBLIC COMMENTS AND PUBLIC PRESENTATIONS

ASSEMBLY COMMENTS

Assembly Member Johnson thanked the Kenai Peninsula School Board for funding the Ninilchik and Seldovia pools for another year. Mr. Johnson announced a meeting for Spruce Grove Memorial Park Cemetery on September 18, 2025, at 6:00 PM at the Kasilof Fire Station. Mr. Johnson noted the Kenai Peninsula Historical Association Fall Meeting will be held on October 4, 2025, from 9:00 AM to 2:00 PM at the Kenai National Wildlife Refuge Headquarters on SkiHill Road.

Assembly Member Tunseth thanked the Mayor and staff for their work on the school bond projects and the KPB Chapter 5.12 code rewrite.

Assembly Member Cox stated he attended the Kenai Peninsula Economic Development District Housing Roundtable, which he found very informative. Mr. Cox noted that it was homecoming week for the Soldotna Stars.

Assembly Member Ecklund stated she attended the Cooper Landing Soup Supper on September 7, 2025 and the Kenai Peninsula School Board meeting on September 8, 2025. She thanked the school district for pool funding in Ninilchik and Seldovia. Ms. Ecklund stated she attended a candidate forum in Seward on September 10, 2025. Ms. Ecklund reminded everyone to reuse and recycle.

Vice President Cooper thanked all departments involved in the KPB Chapter 5.12 rewrite. Ms. Cooper expressed appreciation to all candidates running for election and wished them good luck. She noted that all election information was available on the Borough website, and voter pamphlets could be requested by contacting the Clerk's Office.

President Ribbens noted that everyone was working hard on the Nikiski Post office closure.

PENDING LEGISLATION

INFORMATIONAL MATERIALS AND REPORTS

ASSEMBLY MEETING AND HEARING ANNOUNCEMENTS

1. October 14, 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 7:25 p.m.

I certify the above represents accurate minutes of the Kenai Peninsula Borough Assembly meeting of September 16, 2025.

Michele Turner, CMC, Borough Clerk

Approved by the Assembly: _____

Kenai Peninsula Borough
Alaska
Proclamation

WHEREAS, domestic violence, once a secret kept among families, is now recognized as a serious crime in the State of Alaska; and

WHEREAS, over 58% of women in Alaska have been victims of domestic violence, sexual assault or both; and

WHEREAS, the LeeShore Center provided 4,074 emergency shelter bed nights and over 8,327 safety-check calls in FY24; and

WHEREAS, domestic violence is generally a learned behavior passed down from one generation to another, and stopping this cycle of violence requires not only the resolve and courage of survivors, but also support and involvement from all of us; and

WHEREAS, enhanced education, prevention, and intervention increase public awareness and understanding of the severity and extent of domestic violence in our community; and

WHEREAS, domestic violence in the home is a problem that affects every socioeconomic level in our society and causes not only physical harm but psychological consequences; and

WHEREAS, during the month of October, local, state and national domestic violence agencies will sponsor events to help us focus public attention on the problem of domestic violence:

NOW THEREFORE, I, Peter A. Micciche, Mayor of the Kenai Peninsula Borough, do hereby proclaim the month of October 2025 as:

Domestic Violence Awareness Month

in the Kenai Peninsula Borough, and encourage all citizens to dedicate themselves to learning about ways to reduce domestic violence; and further encourage everyone to support the domestic violence programs in our community, including the LeeShore Center.



Peter A. Micciche
Kenai Peninsula Borough Mayor

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 14, 2025



Assembly Request / Response

None

Agreements and Contracts

- a. HDR Seepage Repair Sole Source Waiver
- b. Purchase of Dell Storage Arrays, Under the National Association of State Procurement Officials (NASPO) Contract

Other

- a. Budget Revisions – August 2025
- b. Litigation Status Report – 3rd Quarter 2025
- c. Revenue-Expenditure Report – August 2025
- d. Tax Adjustment Request Approval

Kenai Peninsula Borough
Purchasing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor
THRU: John D. Hedges, Purchasing & Contracting Department *MFH*
FROM: Joseph Nations, Project Manager *JN*
DATE: September 16, 2025
RE: HDR Seepage Repair Sole Source Waiver

The Kenai Peninsula Borough Solid Waste Department needs to address leachate seepage occurring at the Central Peninsula Landfill (CPL) in Cells 1 & 2. This includes a recommended proprietary procurement of services from HDR Engineering (HDR) to produce updated seep repair technical documents and provide construction administration services.

In 2023, HDR performed a site visit at CPL and produced a technical memo with recommended repairs based on the seepage at that time. There were not sufficient appropriated funds available to fully implement the recommended repairs so temporary stop gap repairs were performed by CPL Staff. The repairs mitigated some of the outstanding seepage problem but a permanent solution is still needed to bring CPL into full leachate management compliance.

Due to the history that HDR has on this issue at CPL and the reduced scope of the project based on repairs already made by CPL staff, it would be in the best interest of the Borough to utilize this proprietary procurement for services from HDR in the amount of \$23,429.00.

Your approval is hereby requested. Funding for this project is \$23,429 and in account number 411.32122.26495.43011.

Approved: *P. Micciche*
Peter A. Micciche, Borough Mayor

9/26/2025
Date

NOTES: NA

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	<u>411.32122.26495.49311</u>
Amount	<u>\$23,429.00</u>
By: <i>CJ BH</i>	Date: <u>9/23/2025</u>

Kenai Peninsula Borough
Purchasing and Contracting Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Ben Hanson, IT Director *BH*

DATE: September 18, 2025

RE: Purchase of Dell Storage Arrays, Under the National Association of State Procurement Officials (NASPO) Contract

Information Technology (IT) and 911 currently operate three high-capacity Dell Storage Arrays (SAN), which will reach end-of-support from the manufacturer (Dell) in December 2025. These SANs house approximately 95% of all KPB computing data, and are backbone element of KPB’s virtualized server environment. As such, they represent highly critical infrastructure and are essential for the continuity of Borough operations. The expiring platform consists of three Dell Compellent SCV3020 units, and this request seeks approval to replace them with three Dell PowerStore 500T units. The Dell PowerStore platform is the logical successor of the Compellent platform, allowing cost effective direct migration of all KPB data.

For IT, funding to replace two of the three SAN arrays was budgeted in FY2026 through the Borough’s Equipment Replacement Fund and approved by both the Mayor and the Assembly. Funding for the replacement of the third unit, used by 911, was appropriated through KPB Ordinance 2025-19-02.

GCS IT has provided a proposal that includes group purchasing organization (GPO) contract pricing under NASPO contract #23026. The total cost is \$198,253.00.

IT requests authorization to purchase three Dell PowerStore 500T arrays from GCS IT in order to maintain a supportable and reliable storage infrastructure.

Funding for this purchase is available in accounts 705.94910.26E01.48311 and 455.11255.26435.49999.

Your consideration and support of this request is appreciated.

P. Micciche
Peter A. Micciche, Mayor

9/26/2025
Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct:	705.94910.26E01.48311 455.11255.26435.49999
Amount: \$137,726 and \$60,527	
By: <i>CJ BH</i>	Date: 9/21/2025
NOTES: NA	

Kenai Peninsula Borough

Finance Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor *PAM*

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Tyra Rivera, Payroll Accountant *TR*

DATE: October 2, 2025

RE: Budget Revisions – August 2025

Attached is a budget revision listing for August 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.

AUGUST 2025**INCREASE DECREASE****HUMAN RESOURCES - ADMINISTRATION**

Move funds to purchase a desk.

100-11230-00000-43011 (Contract Services)		\$404.00
100-11230-00000-48720 (Minor Office Furniture)	\$404.00	

Move funds for office furniture due to additional tariff surcharge.

100-11230-00000-43011 (Contract Services)		\$106.98
100-11230-00000-48720 (Minor Office Furniture)	\$106.98	

KACHEMAK EMERGENCY SERVICES

Move funds to purchase a pressure washer.

212-51810-00000-43780 (Building/Grounds Maintenance)		\$1,249.99
212-51810-00000-48740 (Minor Machines & Equipment)	\$1,249.99	

SOLID WASTE

Allocated cooking oil collection program budget from landfills/hauling budget to each respective Solid Waste Department based on location.

290-32570-00000-43011 (Contractual Services)		\$35,000.00
290-32122-00000-43011 (Contractual Services)	\$15,000.00	
290-32310-00000-43011 (Contractual Services)	\$10,850.00	
290-32150-00000-43011 (Contractual Services)	\$9,150.00	

Kenai Peninsula Borough

Legal Department

LITIGATION STATUS REPORT

TO: Peter Ribbens, KPB Assembly President
 Members, KPB Assembly
 Zen Kelly, KPBSD Board of Education President
 Members, KPBSD Board of Education

THRU: Peter A. Micciche, Mayor *PM*
 Clayton Holland, KPBSD Superintendent *CH*

FROM: Sean Kelley, Borough Attorney *SK*

DATE: October 2, 2025

RE: Litigation Status Report – 3rd Quarter 2025

This report includes brief descriptions of pending non-routine court cases, as well as administrative appeals and code compliance enforcement actions set for hearing before the administrative hearing officer, which name the KPB and/or School District as parties.

- A. Administrative Appeals. The following is a summary of open or recently resolved administrative appeals from Planning Commission decisions:
1. None.
- B. Alaska Superior Court cases. This list does not include the real property tax foreclosures and numerous standard tax collection cases pursued by the KPB:
1. *Furie Operating Alaska, LLC. v. State of Alaska, Department of Revenue, and State Assessment Review Board, Case No. 3AN-21-06462CI*. The owner of oil and gas production property appealed the State Assessment Review Board's decision upholding the tax assessment of the property performed by the State of Alaska, Department of Revenue pursuant to AS 43.56. A non-jury trial was held the week of July 24, 2023. The court issued its decision on May 16, 2024, denying Furie's appeal and upholding the State of Alaska, Department of Revenue's tax assessment. An award in favor of the KPB was entered for attorney fees and costs. Furie has appealed the case to the Supreme Court. The KPB filed a notice of non-participation in the Supreme Court case. The amended final judgment in this case awards the KPB \$122,714.25 in attorneys' fees and \$41,271.89 in costs.
 2. *Jennifer Harvey-Kindred, et al. v. Kenai Peninsula Borough, Kenai Peninsula Borough School District, 3AN-23-08723CI*. This matter involves a lawsuit against KPB and KPBSD alleging that Plaintiffs' various medical ailments were caused by alleged exposure to toxic

Page -2-

3rd Quarter 2025Re: Litigation Status Report

mold in KPBSD schools from 2004-2020. Discovery is ongoing. Trial is currently scheduled for the week of December 1, 2025, before Anchorage Superior Court Judge Crosby.

3. David Yragui, v. Kenai Peninsula Borough, 3KN-24-00123CI. Plaintiff, David Yragui, filed suit for damages to property and for defamation related to his unpermitted activities within KPB rights-of-way (Mary Jeanne Yragui was originally included as a Plaintiff but was subsequently dismissed from the case.) Trial is scheduled for the week of November 3, 2025. Plaintiff filed for declaratory judgment, which the court denied. The Plaintiff has amended his Complaint three times. Discovery is ongoing.
4. 2FishAlaska v. Kenai Peninsula Borough, 3KN-24-00905CI. This owner of real property appealed the denial of charitable purpose exemption application. Briefing has been completed and the parties await the court's decision.
5. Kenai Peninsula Borough School District v. Fischer, Case No. S-18687 (Trial Court Case No. 3KN-19-00185CI). This appeal to the Alaska Supreme Court arises from a subrogation case filed against a School District employee to recover substantial health care costs paid by the health care plan. The Supreme Court upheld summary judgment in favor of the School District on breach of contract grounds but determined a genuine dispute of material fact remained regarding damages and remanded this case to the Superior Court on the limited issue of determining if some of the costs included in the damage determination were not subject to subrogation. The court granted the School District's request for a deposit of the judgment funds into a constructive trust. On June 18, 2025, judgment funds in the amount of \$367,676.83 were deposited in the court's trust registry pending its ruling on remand. Trial is scheduled for the week of February 2, 2026.
6. Haybeck v. KPBSD; Peninsula Art Guild, Case No. 3KN-24-00951CI. This case relates to an alleged slip-and-fall injury at Kenai Central High School during the annual Winter Arts & Crafts fair hosted by the Peninsula Art Guild. The KPBSD is represented by the Farley & Graves law firm. After a meeting of the parties, the court issued its order scheduling pretrial deadlines and setting trial call for January 7, 2026. Discovery is ongoing.
7. Harvath v. KP, Kelley and Steinhage, Case No. 3KN-25-00734CI. The Harvath plaintiffs filed a quiet title complaint alleging they are entitled to use KP land to access their property. The complaint named the KP and, for reasons unknown, its attorneys relating to actions taken in their official capacity as KP attorneys in defending a land dispute against the plaintiffs. The case was originally filed in the Anchorage Superior Court and transferred to the Kenai Superior Court on August 20, 2025 at the request of the KP. Numerous motions are currently pending, including KP's motion to dismiss attorneys Kelley and Steinhage and seeking sanctions against plaintiffs' attorney for the filing of frivolous claims and attempting in bad faith to bar KP's attorneys from entering an appearance in the case. Briefing has been completed on the pending motions and anticipate a hearing will be scheduled to address the status of the case and pending motions.

Page -3-

3rd Quarter 2025

Re: Litigation Status Report

8. Parker v. Schultz and KPB, Case No. 3KN-25-00706CI. This complaint alleges the wrongful discharge of Ms. Parker, a firefighter with Kachemak Emergency Service Area (KESA). KPB has responded to the complaint. The court has scheduled a pretrial conference for November 18, 2025 to establish pretrial deadlines and schedule a trial date. Discovery is currently ongoing.
9. Diamond Willow Homeowners Association v. KPB, Case No. 3KN-25-00502CI. This is an appeal from the Office of Administrative Hearing's decision upholding the decision of the Planning Commission to grant modification of a conditional land use permit for an existing gravel pit. KPB has filed a notice of non-participation, and no future dates have been set as of the date of this report.

C. Alaska Supreme Court cases.

1. Beachcomber v. Kenai Peninsula Borough Planning Commission, Case Nos. S-19091 & S-19092 (Consolidated) (Trial Court Case Nos. 3KN-20-00034CI & 3KN-23-00004CI). This is an appeal of the April 4, 2024, decision issued by Superior Court Judge Joanis affirming OAH's decision in Case No. 2022-04 PCA, *Bilben, et al. v. KPB PC, Beachcomber LLC, et al*, which upheld the KPB Planning Commission's denial of Beachcomber, LLC's CLUP and dismissing Beachcomber's appeal. Judge Joanis' April 4, 2024, decision also constituted a final decision in case 3KN-20-00034CI that was before Judge Gist. The Supreme Court issued an order on July 8, 2024, consolidating Beachcomber's appeals for the purposes of briefing, consideration and decision. Due to claims of constitutional defects in the process, KPB is participating on appeal. All parties have submitted briefs and await the Court's decision.

D. U.S. District Court cases.

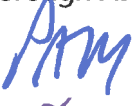
1. Nicholas Conner v. Kenai Peninsula Borough; Mayor Peter Micciche, Case No. 3:35-cv-00054-HRH. Plaintiff filed this complaint on March 19, 2025, alleging his constitutional right to film public officials in public spaces was violated and asks the court to permanently enjoin application of KPB Ordinance 2024-27, and declare the ordinance unconstitutional, and for costs and attorney fees. The court granted KPB's partial motion to dismiss – dismissing Count I and Count IV to the extent it seeks relief based on the claim that KPB Ordinance 2024-07 is an unconstitutional bill of attainder. KPB filed a motion to dismiss the remaining counts, the motion is now fully briefed, and the parties await the court's decision.


Kenai Peninsula Borough


Finance Department

MEMORANDUM

TO: Peter Ribbens, 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 2, 2025

RE: Revenue-Expenditure Report – August 2025

Attached is the Revenue-Expenditure Report of the General Fund for the month of August 2025. Please note that 16.67% of the year has elapsed, 16.47% of budgeted revenues have been collected, and 20.52% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH
Revenue Report
For the Period
August 1 through August 31 2025

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 35,067,976	\$ 7,129,592	\$ 2,966,814	\$ (27,938,384)	20.33%
31200	Personal Property Tax	2,027,307	509,337	275,251	(1,517,970)	25.12%
31300	Oil Tax	6,491,466	6,050,034	-	(441,431.59)	93.20%
31400	Motor Vehicle Tax	642,580	-	-	(642,580)	0.00%
31510	Property Tax Penalty & Interest	685,597	20,029	8,487	(665,568)	2.92%
31610	Sales Tax	47,975,000	2,838,546	(4,404,432)	(45,136,454)	5.92%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	158,817	-	-	(158,817)	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	-	-	(850,000)	0.00%
37350	Interest on Investments	1,574,053	275,074	159,069	(1,298,979)	17.48%
39000	Other Local Revenue	266,935	46,996	20,706	(219,939)	17.61%
290	Solid Waste	1,577,000	150,386	17,081	(1,426,614)	9.54%
Total Revenues		<u>\$ 103,367,111</u>	<u>\$ 17,019,995</u>	<u>\$ (957,025)</u>	<u>\$ (86,347,116)</u>	<u>16.47%</u>

KENAI PENINSULA BOROUGH
Expenditure Report
For the Period
August 1 through August 31 2025

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 603,685	\$ 199,183	\$ 111,281	\$ 99,042	\$ 305,460	32.99%
Clerk	662,847	102,463	78,379	12,124	548,260	15.46%
Elections	269,432	52,422	11,929	36,418	180,592	19.46%
Records Management	490,594	98,550	52,118	15,799	376,245	20.09%
Mayor Administration	1,108,209	146,708	103,799	10,579	950,922	13.24%
Purch/Contracting/Cap Proj	825,326	108,445	70,594	7,820	709,061	13.14%
Human Resources:						
Administration	894,770	157,495	80,431	8,311	728,964	17.60%
Print/Mail	260,748	52,024	44,572	42,741	165,983	19.95%
Custodial Maintenance	144,691	21,151	15,665	56	123,484	14.62%
Information Technology	2,987,004	608,434	363,677	66,929	2,311,641	20.37%
Emergency Management	1,082,110	164,931	142,045	91,423	825,756	15.24%
Legal Administration	1,199,030	124,043	96,482	39,258	1,035,730	10.35%
Finance:						
Administration	673,867	103,793	79,669	3,313	566,761	15.40%
Services	1,308,270	224,584	131,551	13,654	1,070,031	17.17%
Property Tax	1,256,665	285,310	92,287	30,703	940,652	22.70%
Sales Tax	1,374,048	183,182	141,772	2,022	1,188,844	13.33%
Assessing:						
Administration	1,716,459	325,416	149,167	54,946	1,336,097	18.96%
Appraisal	1,885,988	238,710	176,010	4,627	1,642,651	12.66%
Resource Planning:						
Administration	1,595,794	173,473	130,423	20,182	1,402,140	10.87%
GIS	711,288	223,281	130,944	10,112	477,894	31.39%
River Center	861,482	141,862	117,677	42,177	677,443	16.47%
Senior Citizens Grant Program	838,634	-	-	-	838,634	0.00%
School District	71,407,408	14,493,180	5,196,590	-	56,914,228	20.30%
Solid Waste Operations	13,407,794	2,008,799	1,278,015	4,974,999	6,423,997	14.98%
Economic Development	520,000	3,392	3,392	163,362	353,246	0.65%
Non-Departmental	2,971,760	2,543,092	449,817	9,135	419,533	85.58%
Total Expenditures	\$ 111,057,903	\$ 22,783,922	\$ 9,248,285	\$ 5,759,730	\$ 82,514,251	20.52%

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor *PAW*

FROM: Adeena Wilcox, Borough Assessor *AW*

DATE: October 1, 2025

RE: Tax Adjustment Request Approval

Attached is a spreadsheet of tax adjustment requests required by changes to the assessment roll. These adjustments are being submitted to the Finance Department for processing.

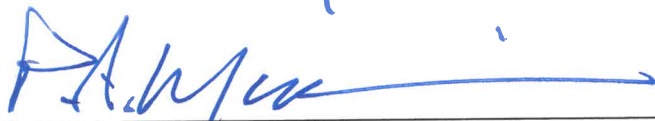
Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

I hereby certify that I have reviewed the tax adjustment requests submitted for your signature and I find them to be proper and correct.

DATED: October 1, 2025

Adeena Wilcox
Borough Assessor

APPROVED



Peter A. Micciche
Borough Mayor

OCTOBER TARS

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
TAG 11 (assessed)						
(taxable)						
TAG 20 (assessed)	\$14,845		\$6,861			
(taxable)	\$45,710		\$49,363			
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$62,877		\$7,292			
(taxable)	(\$93,414)		\$48,580			
TAG 40 (assessed)	\$1,052,222					
(taxable)	\$1,086,248					
TAG 41 (assessed)						
(taxable)						
TAG 42 (assessed)						
(taxable)						
TAG 43 (assessed)						
(taxable)						
TAG 52 (assessed)						
(taxable)						
TAG 53 (assessed)						
(taxable)						
TAG 54 (assessed)						
(taxable)						
TAG 55 (assessed)	\$1,896,372	\$2,028,319	\$2,188,510			
(taxable)	\$1,697,172	\$2,028,319	\$2,188,510			
TAG 57 (assessed)	\$0					
(taxable)	(\$5,900)					
TAG 58 (assessed)	\$0					
(taxable)	(\$735,100)					
TAG 59 (assessed)	\$0					
(taxable)	(\$215,600)					
TAG 61 (assessed)						
(taxable)						
TAG 63 (assessed)						
(taxable)						
TAG 64 (assessed)						
(taxable)						
TAG 65 (assessed)						
(taxable)						
TAG 67 (assessed)						
(taxable)						
TAG 68 (assessed)	\$0					
(taxable)	(\$526,400)					
TAG 69 (assessed)						
(taxable)						
TAG 70 (assessed)	\$925,063	\$235,091	\$233,035	\$225,882		
(taxable)	\$921,313	\$210,737	\$217,863	\$224,873		
TAG 80 (assessed)						
(taxable)						
TAG 81 (assessed)	\$0					
(taxable)	(\$294,700)					
TOTAL ASSESSED	\$3,951,379	\$2,263,410	\$2,435,698	\$225,882	\$0	\$0
TOTAL TAXABLE	\$1,879,329	\$2,239,056	\$2,504,316	\$224,873	\$0	\$0
KPB FLAT TAX	(\$1,000)					

OCTOBER TARS CITY VALUES

	2025	2024	2023	2022	2021	2020
TAG 10 (assessed)						
(taxable)						
Seldovia Flat Tax						
TAG 20 (assessed)	\$14,845		\$6,861			
(taxable)	\$114,845		\$106,861			
Homer Flat Tax	(\$120)					
TAG 21 (assessed)						
(taxable)						
TAG 30 (assessed)	\$62,877		\$7,292			
(taxable)	\$12,877		\$7,292			
Disability Tax Credit						
TAG 40 (assessed)	\$1,052,222					
(taxable)	\$1,052,222					
Seward Flat Tax	(\$8)					
TAG 41 (assessed)						
(taxable)						
TAG 70 (assessed)	\$0	\$235,091	\$233,035	\$225,882		
(taxable)	(\$3,750)	\$210,737	\$217,863	\$224,873		
Soldotna Flat Tax						
TAG 80 (assessed)						
(taxable)						
TOTAL ASSESSED	\$1,129,944	\$235,091	\$247,188	\$225,882	\$0	\$0
TOTAL TAXABLE	\$1,176,194	\$210,737	\$332,016	\$224,873	\$0	\$0

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-012

PARCEL ID 91463

PRIMARY OWNER ASHORE WATER TAXI & FREIGHT

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC-4</u>	<u>BC-3</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION SUPP ROLL 2025. MPPV SYS ERROR ONLY, NO REQUEST MADE FOR ANY

CHANGES FOR 2025. SYS REVERTED TO INCORR BT CL FOR 2025. BOAT SURVYD 24', DMV SHOWS 25'

FLAT RATE CHNG: KPB -\$100, HOMER CITY -\$20

	CHANGE SUMMARY
DATE <u>09/09/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$100)</u>
	CITY FLAT TAX <u>(\$20)</u>

Cadastral Values		Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Amount
Default - Default Value Group	Appraised	Boat Class 3 Count		1.00	2.00
		Boat Class 4 Count		1.00	
	Assessed	Improvement Market value		\$71,300.00	\$71,300.00
		TAG		20.00	20.00
		TAG.Id		20.00	20.00
		Boat Assessed Value		\$71,300.00	\$71,300.00
		Boat Class 3		\$49,380.00	\$71,300.00
		Boat Class 4		\$22,800.00	\$71,300.00
		Personal Property Assessed Value		0	0
		Total Assessed Value - City		0	0
		Total City Optional Exempt Value		0	0
		Total Assessed Value - Borough		0	0
		City Taxable Value	20 - HOMER CITY	0	0
		Taxable Value - Borough		0	0
		Exemption Value City	20 - HOMER CITY	0	0
		OP PP Bor \$100K Exe Value		0	0
	Exemption	OP PPV 100K Exemption		\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption		\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	20 - HOMER CITY	\$100,000.00	\$100,000.00
		Penalty Flag		\$1.00	\$1.00
		Exemption Value Borough		0	0
		Year of Cadastre		2025.000000000000	2025.000000000000
		Effective date of value change		20250101.000000000000	20250101.000000000000

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00091463

X Typographical, computational or other similar error?
Identify & Describe:
#39620, MPPV CHNG FROM BT CL3 BACK TO BT CL4 IN ERROR. NO NOTES OR REQUESTS FOR SUCH CHANGE HAVE BEEN FOUND. SYSTEM ERROR ONLY.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
#39620, MPPV CHNG FROM BT CL3 BACK TO BT CL4 IN ERROR. NO NOTES OR REQUESTS FOR SUCH CHANGE HAVE BEEN FOUND. SYSTEM ERROR ONLY.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
#39620, MPPV CHNG FROM BT CL3 BACK TO BT CL4 IN ERROR. NO NOTES OR REQUESTS FOR SUCH CHANGE HAVE BEEN FOUND. SYSTEM ERROR ONLY.

Certified Value	Land	
	Improvements	
	Personal Property	
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	\$100
	Total	\$100

Prepared by M PAYFER 9/9/2025

Approved by *Deborah Dwyer* 9/9/25
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 55-23-010

PARCEL ID 95932

PRIMARY OWNER CISPRI SERVICES LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
BOAT CLASS/COUNT	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$347,752</u>	<u>\$2,536,262</u>
KPB TAXABLE (VT 1003)	<u>\$247,752</u>	<u>\$2,436,262</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL 2023-2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. NO ERRORS FOUND

ON VESSELS; UNREPORTED EQUIP ASSETS FOUND DURING AUDIT. INCREASE IN AV 2023-2025

		CHANGE SUMMARY
DATE	<u>08/05/25</u>	KPB ASSESSED <u>\$2,188,510</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$2,188,510</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Value Type	Attribute	Secondary Attribute	Expand to Filter Values	
Site	Class				Previous Amount	Amount
Default - Default Value Group						
Appraised		Boat Class 3 Count			5.00	5.00
		Boat Class 4 Count			8.00	8.00
		Boat Class 5 Count			2.00	2.00
		Boat Class 7 Count			6.00	6.00
		Improvement Market value			\$11,925,255.00	\$14,113,765.00
		TAG			55.00	55.00
		TAG.Id			55.00	55.00
		Boat Assessed Value			\$11,577,503.00	\$11,577,503.00
		Boat Class 3			\$356,902.00	\$356,902.00
		Boat Class 4			\$877,342.00	\$877,342.00
Assessed		Boat Class 5			\$32,400.00	\$32,400.00
		Boat Class 7			\$10,310,859.00	\$10,310,859.00
		Furniture, Fixtures & Equipment			\$347,752.00	\$347,752.00
		Personal Property Assessed Value			\$347,752.00	\$2,536,262.00
		Supplies				\$2,188,510.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$100,000.00	\$100,000.00
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			\$347,752.00	\$2,536,262.00
		City Taxable Value	55 - NIKISKI SN.		0	0
Taxable		Taxable Value - Borough			\$247,752.00	\$2,436,262.00
		Exemption Value City			0	0
		OP PP Bor \$100K Exe Value			\$100,000.00	\$100,000.00
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		Exemption Value Borough	55 - NIKISKI SN.		\$100,000.00	\$100,000.00
		Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 55-24-014

PARCEL ID 95932

PRIMARY OWNER CISPRI SERVICES LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
BOAT CLASS/COUNT	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$335,136</u>	<u>\$2,363,455</u>
KPB TAXABLE (VT 1003)	<u>\$235,136</u>	<u>\$2,263,455</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL 2023-2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. NO ERRORS FOUND

ON VESSELS; UNREPORTED EQUIP ASSETS FOUND DURING AUDIT. INCREASE IN AV 2023-2025

	CHANGE SUMMARY
	KPB ASSESSED <u>\$2,028,319</u>
DATE <u>08/05/25</u>	KPB TAXABLE <u>\$2,028,319</u>
SUBMITTED BY <u>M PAYFER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site		Default - Default Value Group						
Appraised			Boat Class 3 Count			5.00	5.00	
			Boat Class 4 Count			8.00	8.00	
			Boat Class 5 Count			2.00	2.00	
			Boat Class 7 Count			6.00	6.00	
			Improvement Market value			\$11,096,887.00	\$13,125,706.00	
Assessed			TAG			55.00	55.00	
			TAG.Id			55.00	55.00	
			Boat Assessed Value			\$10,761,751.00	\$10,761,751.00	
			Boat Class 3			\$319,808.00	\$319,808.00	
			Boat Class 4			\$821,985.00	\$821,985.00	
			Boat Class 5			\$32,400.00	\$32,400.00	
			Boat Class 7			\$9,587,558.00	\$9,587,558.00	
			Furniture, Fixtures & Equipment			\$335,136.00	\$335,136.00	
			Personal Property Assessed Value			\$335,136.00	\$2,363,455.00	
			Supplies			0	\$2,029,319.00	
Taxable			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value			\$100,000.00	\$100,000.00	
			Total City Optional Exempt Value			0	0	
			Total Assessed Value - Borough			\$335,136.00	\$2,363,455.00	
			City Taxable Value		55 - NIKISKI SN.	0	0	
Exemption			Taxable Value - Borough			\$235,136.00	\$2,263,455.00	
			Exemption Value City			0	0	
			OP PP Bor \$100K Exe Value			\$100,000.00	\$100,000.00	
			OP PPV 100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00	
			Penalty Flag		55 - NIKISKI SN.	\$1.00	\$1.00	
Date			Exemption Value Borough			\$100,000.00	\$100,000.00	
			Year of Cadastre			2024.0000000000	2024.0000000000	
			Effective date of value change			20240101.0000000000	20240101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 55-25-003

PARCEL ID 95932

PRIMARY OWNER CISPRI SERVICES LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
BOAT CLASS/COUNT	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>	<u>BC3(5), BC4(8), BC5(2), BC7(6)</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$405,962</u>	<u>\$2,302,334</u>
KPB TAXABLE (VT 1003)	<u>\$305,962</u>	<u>\$2,202,334</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL 2023-2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. NO ERRORS FOUND

ON VESSELS; UNREPORTED EQUIP ASSETS FOUND DURING AUDIT. INCREASE IN AV 2023-2025

		CHANGE SUMMARY
DATE	<u>08/05/25</u>	KPB ASSESSED <u>\$1,896,372</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$1,896,372</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Class	Boat Class 3 Count			5.00	5.00	
		Boat Class 4 Count			8.00	8.00	
Default - Default Value Group		Boat Class 5 Count			2.00	2.00	
		Boat Class 7 Count			6.00	6.00	
	Appraised	Improvement Market value			\$10,774,582.00	\$12,629,954.00	
		TAG			55.00	55.00	
		TAG.Id			55.00	55.00	
	Assessed	Boat Assessed Value			\$10,318,620.00	\$10,318,620.00	
		Boat Class 3			\$301,162.00	\$301,162.00	
		Boat Class 4			\$766,632.00	\$766,632.00	
		Boat Class 5			\$32,400.00	\$32,400.00	
		Boat Class 7			\$9,218,426.00	\$9,218,426.00	
		Furniture, Fixtures & Equipment			\$405,962.00	\$405,962.00	
		Personal Property Assessed Value			\$405,962.00	\$2,302,334.00	
		Supplies				\$1,896,372.00	
		Total Assessed Value - City			0	0	
		Total Borough Optional Exempt Value			\$100,000.00	\$100,000.00	
		Total City Optional Exempt Value			0	0	
		Total Assessed Value - Borough			\$405,962.00	\$2,302,334.00	
	Taxable	City Taxable Value	55 - NIKISKI SN.		0	0	
		Taxable Value - Borough			\$305,962.00	\$2,202,334.00	
	Exemption	Exemption Value City			0	0	
		OP PP Bor \$100K Exe Value	55 - NIKISKI SN.		\$100,000.00	\$100,000.00	
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00	
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
		OP PPV City \$100K Exemption	55 - NIKISKI SN.		\$100,000.00	\$100,000.00	
		Exemption Value Borough			\$100,000.00	\$100,000.00	
	Date	Year of Cadastre			2025.000000000000	2025.000000000000	
		Effective date of value change			20250101.000000000000	20250101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-013

PARCEL ID 98724

PRIMARY OWNER RHODA JE-ANNE, INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC5-1</u>	<u>BC5-1</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION VESSEL REPAIR AND SEASONAL STORAGE EXEMPTION APPROVED FOR 2025.

KPB FLAT TAX PORTION ONLY. CITY OF HOMER FLAT TAX PORTION REMAINS.

		CHANGE SUMMARY
DATE	<u>07/07/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$250)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Boat Class 5 Count			1.00	1.00
		Improvement Market value			\$760,750.00	\$760,750.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
Assessed		Boat Assessed Value			\$760,750.00	\$760,750.00
		Boat Class 5			\$760,750.00	\$760,750.00
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
Taxable		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
		City Taxable Value	20 - HOMER CITY		0	0
		Taxable Value - Borough			0	0
Exemption		Exemption Value City	20 - HOMER CITY		0	0
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
Date		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	\$100,000.00
		Vessel Repair TAX CREDIT \$250				250.00
		Exemption Value Borough			0	0
		Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 70-25-002

PARCEL ID 100375

PRIMARY OWNER SAFEWAY INC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,876,590</u>	<u>\$2,801,653</u>
KPB TAXABLE (VT 1003)	<u>\$1,776,590</u>	<u>\$2,701,653</u>
CITY ASSESSED (VT 1011)	<u>\$1,876,590</u>	<u>\$2,801,653</u>
CITY TAXABLE (V 1013)	<u>\$1,776,590</u>	<u>\$2,701,653</u>

EXPLANATION MAIN ROLL 2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND DURING AUDIT FOR TAX YEAR 2025. INCREASE IN AV 2025.

		CHANGE SUMMARY
DATE	<u>08/06/25</u>	KPB ASSESSED <u>\$925,063</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$925,063</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$925,063</u>
		CITY TAXABLE <u>\$925,063</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value			\$1,876,590.00	\$2,801,653.00	
			TAG			70.00	70.00	
			TAG.1d			70.00	70.00	
		Assessed	Furniture, Fixtures & Equipment			\$1,875,590.00	\$2,800,653.00	
			Personal Property Assessed Value			\$1,876,590.00	\$2,801,653.00	
			Supplies			\$1,000.00	\$1,000.00	
			Total Assessed Value - City			\$1,876,590.00	\$2,801,653.00	
			Total Borough Optional Exempt Value			\$100,000.00	\$100,000.00	
			Total City Optional Exempt Value			\$100,000.00	\$100,000.00	
			Total Assessed Value - Borough			\$1,876,590.00	\$2,801,653.00	
		Taxable	City Taxable Value	70 - SOLDOTNA CITY		\$1,776,590.00	\$2,701,653.00	
			Taxable Value - Borough			\$1,776,590.00	\$2,701,653.00	
		Exemption	Exemption Value City	70 - SOLDOTNA CITY		\$100,000.00	\$100,000.00	
			OP PP Bor \$100K Exe Value			\$100,000.00	\$100,000.00	
			OP PP Soldotna \$100K Exe Value			\$100,000.00	\$100,000.00	
			OP PPV 100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00	
			Exemption Value Borough	70 - SOLDOTNA CITY		\$100,000.00	\$100,000.00	
		Date	Year of Cadastre			2025.0000000000	2025.0000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 20-23-036

PARCEL ID 100376

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,647,899</u>	<u>\$1,654,760</u>
KPB TAXABLE (VT 1003)	<u>\$1,605,397</u>	<u>\$1,654,760</u>
CITY ASSESSED (VT 1011)	<u>\$1,647,899</u>	<u>\$1,654,760</u>
CITY TAXABLE (V 1013)	<u>\$1,547,899</u>	<u>\$1,654,760</u>

EXPLANATION MAIN ROLL 2023. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2023 ON PIN 100376 DURING AUDIT. INCREASE IN AV 2023.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

		CHANGE SUMMARY
DATE	<u>08/07/25</u>	KPB ASSESSED <u>\$6,861</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$49,363</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$6,861</u>
		CITY TAXABLE <u>\$106,861</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values				Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Improvement Market value			\$1,647,899.00	\$1,654,760.00
		TAG			20.00	20.00
		TAG.Id			20.00	20.00
	Assessed	Furniture, Fixtures & Equipment			\$1,646,899.00	\$1,653,760.00
		Personal Property Assessed Value			\$1,647,899.00	\$1,654,760.00
		Supplies			\$1,000.00	\$1,000.00
		Total Assessed Value - City			\$1,647,899.00	\$1,654,760.00
		Total Borough Optional Exempt Value			\$42,502.00	
		Total City Optional Exempt Value			\$100,000.00	0
		Total Assessed Value - Borough			\$1,647,899.00	\$1,654,760.00
	Taxable	City Taxable Value		20 - HOMER CITY	\$1,547,899.00	\$1,654,760.00
		Taxable Value - Borough			\$1,605,397.00	\$1,654,760.00
	Exemption	Exemption Value City		20 - HOMER CITY	\$100,000.00	0
		OP PP Bor \$100K Exe Value			\$42,502.00	
		OP PP Homer \$100K Exe Value			\$100,000.00	
		OP PPV 100K Borough Contig Exemption			\$42,502.00	
		OP PPV 100K City Contig Exemption		20 - HOMER CITY	\$100,000.00	
		OP PPV Borough \$100K Exemption			\$42,502.00	
		OP PPV City \$100K Exemption		20 - HOMER CITY	\$100,000.00	
		PP Bor Contig Flag			1.00	1.00
		PP City Contig Flag			1.00	1.00
		PP Contiguous Boro Parcel Group			2003085.00	
		PP Contiguous Boro Parcel Sequence in Group			1.00	
		PP Contiguous City Parcel Group			2003886.00	
		PP Contiguous City Parcel Sequence in Group			1.00	
		Exemption Value Borough			\$42,502.00	0
Date		Year of Cadastre			2023.0000000000	2023.0000000000
		Effective date of value change			20230101.0000000000	20230101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-014

PARCEL ID 100376

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,305,084</u>	<u>\$1,319,929</u>
KPB TAXABLE (VT 1003)	<u>\$1,274,219</u>	<u>\$1,319,929</u>
CITY ASSESSED (VT 1011)	<u>\$1,305,084</u>	<u>\$1,319,929</u>
CITY TAXABLE (V 1013)	<u>\$1,205,084</u>	<u>\$1,319,929</u>

EXPLANATION MAIN ROLL 2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2025 ON PIN 100376 DURING AUDIT. INCREASE IN AV 2025.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

		CHANGE SUMMARY
DATE	<u>08/07/25</u>	KPB ASSESSED <u>\$14,845</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$45,710</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$14,845</u>
		CITY TAXABLE <u>\$114,845</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values							Expand to Filter Values	
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount		
Default - Default Value Group	Agrealised	Improvement Market value			\$1,305,084.00	\$1,319,929.00		
		TAG			20.00	20.00		
		TAG.1d			20.00	20.00		
	Assessed	Furniture, Fixtures & Equipment			\$1,304,084.00	\$1,318,929.00		
		Personal Property Assessed Value			\$1,305,084.00	\$1,319,929.00		
		Supplies			\$1,000.00	\$1,000.00		
		Total Assessed Value - City			\$1,305,084.00	\$1,319,929.00		
		Total Borough Optional Exempt Value			\$30,865.00			
		Total City Optional Exempt Value			\$100,000.00			
		Total Assessed Value - Borough			\$1,305,084.00	\$1,319,929.00		
	Taxable	City Taxable Value	20 - HOMER CITY		\$1,205,084.00	\$1,319,929.00		
		Taxable Value - Borough			\$1,274,219.00	\$1,319,929.00		
	Exemption	Exemption Value City	20 - HOMER CITY		\$100,000.00			
		OP PP Bor \$100K Exe Value			\$30,865.00			
		OP PP Homer \$100K Exe Value			\$100,000.00			
		OP PPV 100K Borough Contig Exemption			\$30,865.00			
		OP PPV 100K City Contig Exemption	20 - HOMER CITY		\$100,000.00			
		OP PPV Borough \$100K Exemption			\$30,865.00			
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00			
		PP Bor Contig Flag			1.00	1.00		
		PP City Contig Flag			1.00	1.00		
		PP Contiguous Boro Parcel Group			2003885.00			
		PP Contiguous Boro Parcel Sequence in Group			3.00			
		PP Contiguous City Parcel Group			2008277.00			
		PP Contiguous City Parcel Sequence in Group			1.00			
		Exemption Value Borough			\$30,865.00	0		
Date	Year of Cadastre						2025.0000000000	2025.0000000000
	Effective date of value change						20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 30-23-012

PARCEL ID 100377

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,600,851</u>	<u>\$1,608,143</u>
KPB TAXABLE (VT 1003)	<u>\$1,559,563</u>	<u>\$1,608,143</u>
CITY ASSESSED (VT 1011)	<u>\$1,600,851</u>	<u>\$1,608,143</u>
CITY TAXABLE (V 1013)	<u>\$1,600,851</u>	<u>\$1,608,143</u>

EXPLANATION MAIN ROLL 2023. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2023 ON PIN 100377 DURING AUDIT. INCREASE IN AV 2023.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

		CHANGE SUMMARY
DATE	<u>08/07/25</u>	KPB ASSESSED <u>\$7,292</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$48,580</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$7,292</u>
		CITY TAXABLE <u>\$7,292</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastre Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value			\$1,600,851.00	\$1,608,143.00	
			TAG			30.00	30.00	
			TAG.Id			30.00	30.00	
	Assessed		Furniture, Fixtures & Equipment			\$1,599,851.00	\$1,607,143.00	
			Personal Property Assessed Value			\$1,600,851.00	\$1,608,143.00	
			Supplies			\$1,000.00	\$1,000.00	
			Total Assessed Value - City			\$1,600,851.00	\$1,608,143.00	
			Total Borough Optional Exempt Value			\$41,288.00		
			Total City Optional Exempt Value			0	0	
			Total Assessed Value - Borough			\$1,600,851.00	\$1,608,143.00	
	Taxable		City Taxable Value	30 - KENAI CITY		\$1,600,851.00	\$1,608,143.00	
			Taxable Value - Borough			\$1,559,563.00	\$1,608,143.00	
	Exemption		Exemption Value City	30 - KENAI CITY		0	0	
			OP PP Bor \$100K Exe Value			\$41,288.00		
			OP PPV 100K Borough Contig Exemption			\$41,288.00		
			OP PPV Borough \$100K Exemption			\$41,288.00		
			PP Boro Contig Flag			1.00	1.00	
			PP Contiguous Boro Parcel Group			2803895.00		
			PP Contiguous Boro Parcel Sequence in Group			2.00		
			Exemption Value Borough			\$41,288.00	0	
	Date		Year of Cadastre			2023.0000000000	2023.0000000000	
			Effective date of value change			20230101.0000000000	20230101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 30-25-002

PARCEL ID 100377

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,484,471</u>	<u>\$1,547,348</u>
KPB TAXABLE (VT 1003)	<u>\$1,449,362</u>	<u>\$1,547,348</u>
CITY ASSESSED (VT 1011)	<u>\$1,484,471</u>	<u>\$1,547,348</u>
CITY TAXABLE (V 1013)	<u>\$1,384,471</u>	<u>\$1,547,348</u>

EXPLANATION MAIN ROLL 2025. AUDIT ON TAX YEAR 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2025 ON PIN 100377 DURING AUDIT. INCREASE IN AV 2025.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$62,877</u>
DATE	KPB TAXABLE	<u>\$97,986</u>
	CITY ASSESSED	<u>\$62,877</u>
SUBMITTED BY	CITY TAXABLE	<u>\$162,877</u>
	KPB FLAT TAX	<u></u>
VERIFIED BY	CITY FLAT TAX	<u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values
Size	Default - Default Value Group	Appraised	Improvement Market value			Amount	
			TAG			\$1,484,471.00	\$1,547,348.00
			TAG.Id			30.00	30.00
		Assessed	Furniture, Fixtures & Equipment			\$1,483,471.00	\$1,546,348.00
			Personal Property Assessed Value			\$1,484,471.00	\$1,547,348.00
			Supplies			\$1,000.00	\$1,000.00
			Total Assessed Value - City			\$1,484,471.00	\$1,547,348.00
			Total Borough Optional Exempt Value			\$35,109.00	
			Total City Optional Exempt Value			\$100,000.00	0
			Total Assessed Value - Borough			\$1,484,471.00	\$1,547,348.00
	Taxable		City Taxable Value	30 - KENAI CITY		\$1,384,471.00	\$1,547,348.00
			Taxable Value - Borough			\$1,449,362.00	\$1,547,348.00
	Exemption		Exemption Value City	30 - KENAI CITY		\$100,000.00	0
			OP PP Bor \$100K Exe Value			\$35,109.00	
			OP PP Kenai \$100K Exe Value			\$100,000.00	
			OP PPV 100K Borough Contig Exemption			\$35,109.00	
			OP PPV 100K City Contig Exemption	30 - KENAI CITY		\$100,000.00	
			OP PPV Borough \$100K Exemption			\$35,109.00	
			OP PPV City \$100K Exemption	30 - KENAI CITY		\$100,000.00	
			PP Bor Contig Flag			1.00	1.00
			PP City Contig Flag			1.00	1.00
			PP Contiguous Boro Parcel Group			2003685.00	
			PP Contiguous Boro Parcel Sequence In Group			1.00	
			PP Contiguous City Parcel Group			2003277.00	
			PP Contiguous City Parcel Sequence In Group			2.00	
			Exemption Value Borough			\$35,109.00	0
Date		Year of Cadastre				2025.0000000000	2025.0000000000
		Effective date of value change				20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 40-25-005

PARCEL ID 100378

PRIMARY OWNER CARR-GOTTSTEIN FOODS CO

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$1,438,660</u>	<u>\$2,490,882</u>
KPB TAXABLE (VT 1003)	<u>\$1,404,634</u>	<u>\$2,490,882</u>
CITY ASSESSED (VT 1011)	<u>\$1,438,660</u>	<u>\$2,490,882</u>
CITY TAXABLE (V 1013)	<u>\$1,438,660</u>	<u>\$2,490,882</u>

EXPLANATION MAIN ROLL 2025. AUDIT ON TAX YEARS 2023, 2024 & 2025. UNREPORTED

ASSETS FOUND FOR 2025 ON PIN 100378 DURING AUDIT. INCREASE IN AV 2025 ONLY.

NO REPRORATION OF KPB \$100K, MINIMAL TAXABLE VALUE CHANGE

		CHANGE SUMMARY
DATE	<u>08/07/25</u>	KPB ASSESSED <u>\$1,052,222</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$1,086,248</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$1,052,222</u>
		CITY TAXABLE <u>\$1,052,222</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value			\$1,436,660.00	\$2,490,882.00	
			TAG			40.00	40.00	
			TAG.Id			40.00	40.00	
		Assessed	Furniture, Fixtures & Equipment			\$1,437,660.00	\$2,489,882.00	
			Personal Property Assessed Value			\$1,436,660.00	\$2,490,882.00	
			Supplies			\$1,000.00	\$1,000.00	
			Total Assessed Value - City			\$1,436,660.00	\$2,490,882.00	
			Total Borough Optional Exempt Value			\$34,026.00		
			Total City Optional Exempt Value			0	0	
		Taxable	Total Assessed Value - Borough			\$1,436,660.00	\$2,490,882.00	
			City Taxable Value	40 - SEWARD CITY		\$1,436,660.00	\$2,490,882.00	
			Taxable Value - Borough			\$1,404,634.00	\$2,490,882.00	
		Exemption	Exemption Value City	40 - SEWARD CITY		0	0	
			OP PP Bor \$100K Exe Value			\$34,026.00		
			OP PPV 100K Borough Contig Exemption			\$34,026.00		
			OP PPV Borough \$100K Exemption			\$34,026.00		
			PP Boro Contig Flag			1.00	1.00	
			PP Contiguous Boro Parcel Group			2003885.00		
			PP Contiguous Boro Parcel Sequence in Group			2.80		
			Exemption Value Borough			\$34,026.00	0	
		Date	Year of Cadastre			2025.0000000000	2025.0000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 70-22-009

PARCEL ID 101395

PRIMARY OWNER PENINSULA PROCESSING & SMOKE HOUSE LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$98,991</u>	<u>\$324,873</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$224,873</u>
CITY ASSESSED (VT 1011)	<u>\$98,991</u>	<u>\$324,873</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$224,873</u>

EXPLANATION MAIN ROLL 2022-2024. AUDIT ON TAX YEAR 2022, 2023 & 2024. UNREPORTED

ASSETS FOUND DURING AUDIT. INCREASE IN AV 2022, 2023 & 2024.

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$225,882</u>
DATE <u>08/05/25</u>	KPB TAXABLE	<u>\$224,873</u>
SUBMITTED BY <u>M PAYFER</u>	CITY ASSESSED	<u>\$225,882</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>\$224,873</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 70-23-009

PARCEL ID 101395

PRIMARY OWNER PENINSULA PROCESSING & SMOKE HOUSE LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$84,828</u>	<u>\$317,863</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$217,863</u>
CITY ASSESSED (VT 1011)	<u>\$84,828</u>	<u>\$317,863</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$217,863</u>

EXPLANATION MAIN ROLL 2022-2024. AUDIT ON TAX YEAR 2022, 2023 & 2024. UNREPORTED

ASSETS FOUND DURING AUDIT. INCREASE IN AV 2022, 2023 & 2024.

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$233,035</u>
DATE	KPB TAXABLE	<u>\$217,863</u>
SUBMITTED BY	CITY ASSESSED	<u>\$233,035</u>
VERIFIED BY	CITY TAXABLE	<u>\$217,863</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastre Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value			\$84,828.00	\$317,863.00	
			TAG			70.00	70.00	
			TAG.Id			70.00	70.00	
	Assessed		Furniture, Fixtures & Equipment			\$79,828.00	\$312,863.00	
			Personal Property Assessed Value			\$84,828.00	\$317,863.00	
			Supplies			\$5,000.00	\$5,000.00	
			Total Assessed Value - City			\$84,828.00	\$317,863.00	
			Total Borough Optional Exempt Value			\$84,828.00	\$100,000.00	
			Total City Optional Exempt Value			\$84,828.00	\$100,000.00	
			Total Assessed Value - Borough			\$84,828.00	\$317,863.00	
	Taxable		City Taxable Value	70 - SOLDOTNA CITY		0	\$217,863.00	
			Taxable Value - Borough			0	\$217,863.00	
	Exemption		Exemption Value City	70 - SOLDOTNA CITY		\$84,828.00	\$100,000.00	
			OP PP for \$100K Exe Value			\$84,828.00	\$100,000.00	
			OP PP Soldotna \$100K Exe Value			\$84,828.00	\$100,000.00	
			OP PPV 100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00	
			Exemption Value Borough	70 - SOLDOTNA CITY		\$84,828.00	\$100,000.00	
	Date		Year of Cadastre			2023.0000000000	2023.0000000000	
			Effective date of value change			2023101.0000000000	2023101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 70-24-006

PARCEL ID 101395

PRIMARY OWNER PENINSULA PROCESSING & SMOKE HOUSE LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$75,646</u>	<u>\$310,737</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$210,737</u>
CITY ASSESSED (VT 1011)	<u>\$75,646</u>	<u>\$310,737</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$210,737</u>

EXPLANATION MAIN ROLL 2022-2024. AUDIT ON TAX YEAR 2022, 2023 & 2024. UNREPORTED

ASSETS FOUND DURING AUDIT. INCREASE IN AV 2022, 2023 & 2024.

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$235,091</u>
DATE <u>08/05/25</u>	KPB TAXABLE	<u>\$210,737</u>
SUBMITTED BY <u>M PAYFER</u>	CITY ASSESSED	<u>\$235,091</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>\$210,737</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastre Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group	Appraised	Improvement Market value					
			TAG			\$75,646.00	\$310,737.00	
			TAG.Id			70.00	70.00	
		Assessed	Furniture, Fixtures & Equipment			\$70,646.00	\$305,737.00	
			Personal Property Assessed Value			\$75,646.00	\$310,737.00	
			Supplies			\$5,000.00	\$5,000.00	
			Total Assessed Value - City			\$75,646.00	\$310,737.00	
			Total Borough Optional Exempt Value			\$75,646.00	\$100,000.00	
			Total City Optional Exempt Value			\$75,646.00	\$100,000.00	
			Total Assessed Value - Borough			\$75,646.00	\$310,737.00	
		Taxable	City Taxable Value	70 - SOLDOTNA CITY		0	\$210,737.00	
			Taxable Value - Borough			0	\$210,737.00	
		Exemption	Exemption Value City	70 - SOLDOTNA CITY		\$75,646.00	\$100,000.00	
			OP PP Bor \$100K Exc Value			\$75,646.00	\$100,000.00	
			OP PP Soldotna \$100K Exc Value			\$75,646.00	\$100,000.00	
			OP PPV 100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00	
			OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00	
			Penalty Flag			\$1.00	\$1.00	
			Exemption Value Borough	70 - SOLDOTNA CITY		\$75,646.00	\$100,000.00	
		Date	Year of Cadastre			2024.000000000000	2024.000000000000	
			Effective date of value change			20241011.0000000000	20241011.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 20-25-015

PARCEL ID 101712

PRIMARY OWNER SILVER BAY SEAFOODS FALSE PASS LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u></u>
BOAT CLASS/COUNT	<u>BC-6</u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION SUPP ROLL 2025. OWNER EMLD NOTICE ON 1/2/2025 VESSEL REMVD FRM KPB IN

2024 TO ANOTHER DEPT, ASG DID NOT RECD THIS NOTICE UNTIL 9/17/25. DF PIN 101712 FOR 2025.

		CHANGE SUMMARY
DATE	<u>09/18/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$500)</u>
		CITY FLAT TAX <u>(\$100)</u>

Cadastral Values			Expand to Filter Values			
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Personal Class 6 Court Improvement Market value			1.00	
		TAG			\$240,000.00	
		TAG.Id			20.00	
	Assessed	Boat Assessed Value			20.00	
		Boat Personal Class 6			\$240,000.00	
		Personal Property Assessed Value			\$240,000.00	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	20 - HOMER CITY		0	
		Taxable Value - Borough			0	
		Exemption Value City	20 - HOMER CITY		0	
		OP PP Bor \$100K Exe Value			0	
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
OP PPV City \$100K Exemption					\$100,900.00	
OP PPV City \$100K Exemption		20 - HOMER CITY		\$100,000.00		
	Penalty Flag					
	Exemption Value Borough			\$1.00	\$1.00	
				0	0	
Date	Year of Cadastre				2025.000000000000	
	Effective date of value change				20250101.000000000000	

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00101712

X **Typographical, computational or other similar error?**

Identify & Describe:

OWNER EMAILED NOTICE VESSEL LEFT KP8 IN 2024 TO ANOTHER DEPT, ASG DID NOT RECD THIS NOTICE UNTIL 9/17/2025

X Readily apparent from the assessment notice, tax statement or other borough tax record?

Identify & Describe:

OWNER EMAILED NOTICE VESSEL LEFT KPB IN 2024 TO ANOTHER DEPT, ASG DID NOT RECD THIS NOTICE UNTIL 9/17/2025

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?

Identify & Describe:

OWNER EMAILED NOTICE VESSEL LEFT KPB IN 2024 TO ANOTHER DEPT, ASG DID NOT RECD THIS NOTICE UNTIL 9/17/2025

Certified Value	Land	_____
	Improvements	_____
	Personal Property	_____
	Total	\$_____

Adjusted Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Prepared by M PAYFER 9/18/2025

Approved by Richard D. [Signature] Date 9/18/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 40-25-006

PARCEL ID 101951

PRIMARY OWNER HERNAN EDUARDO SCARNICHIA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC4-1</u>	<u>BC4-1</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION SUPPLEMENTAL 2025. ASSET ID 33445 LEFT ALASKA AUGUST 2024.

WENT TO CALIFORNIA ON WAY TO MEXICO. NOW RESIDES IN MEXICO.

		CHANGE SUMMARY
DATE	<u>09/11/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>E. HERRIN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>(\$8)</u>

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount Amount
Default - Default Value Group	Appraised	Boat Personal Class 4 Count			1.00
		Improvement Market Value			\$2,000.00
	Assessed	TAG			40.00
		TAG.Id			40.00
	Assessed	Boat Assessed Value			\$2,000.00
		Boat Personal Class 4			\$2,000.00
		Personal Property Assessed Value			0
		Total Assessed Value - City			\$2,000.00
	Taxable	Total City Optional Exempt Value			0
		Total Assessed Value - Borough			0
	Exemption	City Taxable Value	40 - SEWARD CITY		\$2,000.00
		Taxable Value - Borough			0
	Exemption	Exemption Value City	40 - SEWARD CITY		0
		OP PP Bor \$100K Exc Value			0
	Exemption	OP PPV 100K Exemption			\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00
	Exemption	OP PPV City \$100K Exemption			\$100,000.00
		OP PPV City \$100K Exemption	40 - SEWARD CITY		\$100,000.00
	Exemption	Penalty Flag			\$1.00
		Exemption Value Borough			0
Date	Year of Cadastre	Effective date of value change			2025.0000000000
					20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00101951

X Typographical, computational or other similar error?
Identify & Describe:
 SUPPLEMENTAL 2025. ASSET ID 33445 LEFT ALASKA AUGUST 2024. OWNER
 PROVIDED DOCUMENTATION PROVING VESSEL HAS NOT BEEN IN ALASKA SINCE
 AUGUST 2024.

X Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 SUPPLEMENTAL 2025. ASSET ID 33445 LEFT ALASKA AUGUST 2024. OWNER
 PROVIDED DOCUMENTATION PROVING VESSEL HAS NOT BEEN IN ALASKA SINCE
 AUGUST 2024.

X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 SUPPLEMENTAL 2025. ASSET ID 33445 LEFT ALASKA AUGUST 2024. OWNER
 PROVIDED DOCUMENTATION PROVING VESSEL HAS NOT BEEN IN ALASKA SINCE
 AUGUST 2024.

Certified Value	Land	_____
	Improvements	_____
	Personal Property	\$0
	Total	\$0

Adjusted Value	Land	_____
	Improvements	_____
	Personal Property	_____
	Total	\$0

Prepared by E. HERRIN 9/11/2025

Approved by *Adrian Dwyer* 9/11/25
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 70-25-003

PARCEL ID 103954

PRIMARY OWNER MARC AIRCRAFT HOLDING LLC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u>AC2-4,AC3-1, AC4-3</u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$3,750</u>	<u>\$3,750</u>
KPB TAXABLE (VT 1003)	<u>\$3,750</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$3,750</u>	<u>\$3,750</u>
CITY TAXABLE (V 1013)	<u>\$3,750</u>	<u>\$0</u>

EXPLANATION DID NOT APPLY EXEMPTION ON ACCT. 100% RELIGIOUS EXEMPT 8 PLANES TOTAL.

		CHANGE SUMMARY
DATE	<u>07/18/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>TAYLOR ECKERT</u>	KPB TAXABLE <u>(\$3,750)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$3,750)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values Amount
Default - Default Value Group	Class					
	Appraised	Aircraft Fixed Class 2 Count			4.00	4.00
		Aircraft Fixed Class 3 Count			1.00	1.00
		Aircraft Fixed Class 4 Count			3.00	3.00
		Improvement Market value			\$1,220,000.00	\$1,220,000.00
		TAG			70.00	70.00
		TAG.Id			70.00	70.00
	Assessed	Aircraft Assessed Value			\$1,220,000.00	\$1,220,000.00
		Aircraft Fixed Class 2			\$415,000.00	\$415,000.00
		Aircraft Fixed Class 3			\$55,000.00	\$55,000.00
		Aircraft Fixed Class 4			\$750,000.00	\$750,000.00
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
	Taxable	Total Assessed Value - Borough	70 - SOLDOTNA CITY		0	0
		City Taxable Value			0	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	70 - SOLDOTNA CITY		0	0
		OP PP Bor \$100K Exe Value			0	
		OP PPV 100K Exemption			\$100,000.00	
		OP PPV Borough \$100K Exemption			\$100,000.00	
		OP PPV City \$100K Exemption	70 - SOLDOTNA CITY		\$100,000.00	
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2025.0000000000	2025.0000000000
		Effective date of value change			20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00103954

X Typographical, computational or other similar error?
Identify & Describe:
EXEMPTION APPROVED BUT NOT APPLIED.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
EXEMPTION WAS APPROVED BUT NOT APPLIED TO ACCT.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
MISSED FINAL STEP TO ADD EXEMPTION ON ACCT.

Certified Value	Land	
	Improvements	
	Personal Property	\$3,750
	Total	\$3,750

Adjusted Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Prepared by TAYLOR ECKERT 7/18/2025

Approved by *Lideon Durr* 8/4/25
Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

55-25-004

PARCEL ID

013-100-92

PRIMARY OWNER

AGNES CONNERS

	CURRENT VALUE	CORRECTED VALUE
TAG	55	55
CLASS CODE	110	110
LAND ASSESSED (VT4)	47,200	47,200
IMPROVEMENT ASSESSED (VT5)	117,400	117,400
KPB ASSESSED (VT 1001)	164,600	164,600
KPB TAXABLE (VT 1003)	164,600	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXEMPTION APPROVED FOR 2025 AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY			
		KPB ASSESSED	\$0
DATE	08/15/25	KPB TAXABLE	(\$164,600)
SUBMITTED BY	S NOTTER	CITY ASSESSED	\$0
VERIFIED BY	C, FINLEY	CITY TAXABLE	\$0
		KPB FLAT TAX	
		CITY FLAT TAX	

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Class							
Default - Default Value Group	Appraised	Legal Acres			9.34 Acres	9.34 Acres	
		Improvement Market value			\$117,400.00	\$117,400.00	\$117,400.00
		Land Market value			\$47,200.00	\$47,200.00	\$47,200.00
		TAG			55.00	55.00	55.00
	Assessed	TAG.Ld			55.00	55.00	55.00
		Improvements			\$117,400.00	\$117,400.00	\$117,400.00
		Land			\$47,200.00	\$47,200.00	\$47,200.00
		Parcel Assessed Value			\$164,600.00	\$164,600.00	\$164,600.00
		Personal Property Assessed Value			0	0	0
		Qualified for Exemption			\$164,600.00	\$164,600.00	\$164,600.00
		Total Assessed Value - City			0	0	0
		Total Borough Optional Exempt Value					\$14,600.00
		Total City Optional Exempt Value			0	0	0
		Total Mandatory Exempt Value					\$150,000.00
		Land Assessed Value			\$47,200.00	\$47,200.00	\$47,200.00
		Improvement Assessed Value			\$117,400.00	\$117,400.00	\$117,400.00
	Taxable	Total Assessed Value - Borough			\$164,600.00	\$164,600.00	\$164,600.00
		City Taxable Value		55 - NIKISKI SN.	0	0	0
		Taxable Value - Borough			\$164,600.00	\$164,600.00	\$164,600.00
		BOROUGH SENIOR Exempt Value					\$164,600.00
		Cap for Senior Exemption					\$150,000.00
		Exemption Value City			0	0	0
		OP Senior Resident >150k Exempt Value		55 - NIKISKI SN.			\$14,600.00
		Residential Exemption					\$50,000.00
	Senior Citizen Exemption					\$150,000.00	
	Senior Mandatory Exempt Value					\$150,000.00	
	Senior MandatoryImp					\$117,400.00	
	Senior MandatoryLand					\$32,600.00	
Date	Working Improvement Assessed Value			\$117,400.00	\$117,400.00	\$117,400.00	
	Exemption Value Borough			0	0	\$164,600.00	
	Year of Cadastre			2025.0000000000	2025.0000000000	2025.0000000000	
	Effective date of value change			20250101.0000000000	20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 55-25-005PARCEL ID 014-131-74PRIMARY OWNER MILLS, BRYAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>11,700</u>	<u>11,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>170,500</u>	<u>170,500</u>
KPB ASSESSED (VT 1001)	<u>182,200</u>	<u>182,200</u>
KPB TAXABLE (VT 1003)	<u>132,200</u>	<u>97,600</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR VARIABLE EXEMPTION APPROVED AFTER CONFIRMING PFD

ELIGIBILITY _____

		CHANGE SUMMARY
DATE	<u>08/06/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$34,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Default - Default Value Group					
Appraised	Legal Acres		.92 Acres		.92 Acres
	Improvement Market value		\$170,500.00		\$170,500.00
	Land Market value		\$11,700.00		\$11,700.00
	TAG		55.00		55.00
	TAG.Id		55.00		55.00
	Improvements		\$170,500.00		\$170,500.00
	Land		\$11,700.00		\$11,700.00
	Parcel Assessed Value		\$182,200.00		\$182,200.00
	Personal Property Assessed Value		0		0
	Qualified for Exemption		\$182,200.00		\$182,200.00
Assessed	Total Assessed Value - City		0		0
	Total Borough Optional Exempt Value		\$50,000.00		\$50,000.00
	Total City Optional Exempt Value		0		0
	Total Mandatory Exempt Value		\$34,600.00		\$34,600.00
	Unqualified Improvements		\$137,900.00		\$137,900.00
	Unqualified Land		\$9,700.00		\$9,700.00
	Land Assessed Value		\$11,700.00		\$11,700.00
	Improvement Assessed Value		\$170,500.00		\$170,500.00
	Total Assessed Value - Borough		\$182,200.00		\$182,200.00
	City Taxable Value		0		0
Taxable	Taxable Value - Borough		\$132,200.00		\$132,200.00
Exemption	BOROUGH SENIOR Exempt Value		\$34,600.00		\$34,600.00
	Cap for Senior Exemption		\$150,000.00		\$150,000.00
	Disabled Resident \$500TAX CREDIT Borough		\$500.00		\$500.00
	Exemption Value City		0		0
	OP Residential Boro Exemption		\$50,000.00		\$50,000.00
	Residential Exemption		\$50,000.00		\$50,000.00
	Senior Citizen Exemption		\$34,600.00		\$34,600.00
	Senior Mandatory Exempt Value		\$34,600.00		\$34,600.00
	Senior Mandatory Imp		\$32,600.00		\$32,600.00
	Senior Mandatory Land		\$2,000.00		\$2,000.00
Date	Working Improvement Assessed Value		\$170,500.00		\$170,500.00
	Exemption Value Borough		\$50,000.00		\$50,000.00
	Year of Cadastre		2025.0000000000		2025.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 30-25-003PARCEL ID 039-022-21PRIMARY OWNER PARK, DONNA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>15,000</u>	<u>15,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>226,400</u>	<u>226,400</u>
KPB ASSESSED (VT 1001)	<u>241,400</u>	<u>241,400</u>
KPB TAXABLE (VT 1003)	<u>191,400</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>241,400</u>	<u>241,400</u>
CITY TAXABLE (VT 1013)	<u>241,400</u>	<u>91,400</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>08/26/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$191,400)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$150,000)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group							
Appraised			Legal Acres			.17 Acres	.17 Acres	
			Improvement Market Value			\$226,400.00	\$226,400.00	
Assessed			Land Market Value			\$15,000.00	\$15,000.00	
			TAG			30.00	30.00	
			TAG.Ld			30.00	30.00	
			Improvements			\$226,400.00	\$226,400.00	
			Land			\$15,000.00	\$15,000.00	
			Parcel Assessed Value			\$241,400.00	\$241,400.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$241,400.00	\$241,400.00	
			Total Assessed Value - City			\$50,000.00	\$50,000.00	
			Total Borough Optional Exempt Value			0	\$91,400.00	
Taxable			Total City Optional Exempt Value			0	\$150,000.00	
			Total Mandatory Exempt Value					
			Land Assessed Value			\$15,000.00	\$15,000.00	
			Improvement Assessed Value			\$226,400.00	\$226,400.00	
			Total Assessed Value - Borough			\$241,400.00	\$241,400.00	
			City Taxable Value		30 - KENAI CITY	\$241,400.00	\$91,400.00	
			Taxable Value - Borough			\$191,400.00	0	
			BOROUGH SENIOR Exempt Value				\$241,400.00	
			Cap for Senior Exemption				\$150,000.00	
			Exemption Value City		30 - KENAI CITY	0	\$150,000.00	
Exemption			OP Residential Boro Exemption			\$50,000.00	\$50,000.00	
			OP Senior Resident >150k Exempt Value				\$91,400.00	
			Residential Exemption			\$50,000.00	\$50,000.00	
			Senior Citizen Exemption				\$150,000.00	
			Senior Mandatory Exempt Value				\$150,000.00	
			Senior Mandatory Imp				\$150,000.00	
			Working Improvement Assessed Value			\$226,400.00	\$226,400.00	
			Exemption Value Borough			\$50,000.00	\$241,400.00	
			Year of Cadastre			2025.000000000000	2025.000000000000	
			Effective date of value change			20250101.000000000000	20250101.000000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 58-25-030

PARCEL ID 055-491-56

PRIMARY OWNER JUNKER, CHARLES AND JO-DEE

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	29,400	29,400
IMPROVEMENT ASSESSED (VT5)	258,900	258,900
KPB ASSESSED (VT 1001)	288,300	288,300
KPB TAXABLE (VT 1003)	238,300	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION SENIOR EXEMPTION APPROVED AFTER VERIFYING PFD ELIGIBILITY

CHANGE SUMMARY			
	KPB ASSESSED	\$0	
	KPB TAXABLE	(\$238,300)	
	CITY ASSESSED	\$0	
	CITY TAXABLE	\$0	
	KPB FLAT TAX		
	CITY FLAT TAX		
DATE	06/11/25		
SUBMITTED BY	S NOTTER		
VERIFIED BY	C. FINLEY		

Cadastre Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group							
Appraised	Legal Acres	Improvement Market value	Land Market value				.92 Acres	
			TAG			\$258,900.00	\$258,900.00	
			TAG.Id			\$29,400.00	\$29,400.00	
			Improvements			58.00	58.00	
			Land			58.00	58.00	
			Parcel Assessed Value			\$258,900.00	\$258,900.00	
			Personal Property Assessed Value			\$29,400.00	\$29,400.00	
			Qualified for Exemption			\$288,300.00	\$288,300.00	
			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value			\$288,300.00	\$288,300.00	
Assessed	Land	Improvement Assessed Value	Total City Optional Exempt Value			0	0	
			Total Mandatory Exempt Value			0	0	
			Land Assessed Value			\$150,000.00	\$150,000.00	
			Improvement Assessed Value			\$29,400.00	\$29,400.00	
			Total Assessed Value - Borough			\$258,900.00	\$258,900.00	
			City Taxable Value			\$288,300.00	\$288,300.00	
			Taxable Value - Borough		58 - CENTRAL EMERGENCY SERVICES	0	0	
			BOROUGH SENIOR Exempt Value			\$238,300.00	\$238,300.00	
			Cap for Senior Exemption			0	0	
			Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	\$50,000.00	\$50,000.00	
Taxable	BOROUGH SENIOR Exempt Value	Cap for Senior Exemption	OP Residential Boro Exemption			0	0	
			OP Senior Resident > 150k Exempt Value			\$138,300.00	\$138,300.00	
			Residential Exemption			\$50,000.00	\$50,000.00	
			Senior Citizen Exemption			\$50,000.00	\$50,000.00	
			Senior Mandatory Exempt Value			\$159,600.00	\$159,600.00	
			Senior Mandatory Imp			\$159,600.00	\$159,600.00	
			Working Improvement Assessed Value			\$258,900.00	\$258,900.00	
			Exemption Value Borough			\$50,000.00	\$50,000.00	
			Year of Cadastre			2025.0000000000	2025.0000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER58-25-031

PARCEL ID057-200-37

PRIMARY OWNER BESSE, PATTY

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	23,700	23,700
IMPROVEMENT ASSESSED (VT5)	245,100	245,100
KPB ASSESSED (VT 1001)	268,800	268,800
KPB TAXABLE (VT 1003)	218,800	0
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY		
	KPB ASSESSED	\$0
DATE06/11/25	KPB TAXABLE	(\$218,800)
SUBMITTED BY S NOTTER	CITY ASSESSED	\$0
VERIFIED BY C. FINLEY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Class						
Default - Default Value Group							
Appraised	Legal Acres	Improvement Market value			.55 Acres		
		Land Market value			\$245,100.00	\$245,100.00	
		TAG			\$23,700.00	\$23,700.00	
		TAG.1d			58.00	58.00	
	Assessed	Improvements			58.00	58.00	
		Land			\$245,100.00	\$245,100.00	
		Parcel Assessed Value			\$23,700.00	\$23,700.00	
		Personal Property Assessed Value			\$268,800.00	\$268,800.00	
		Qualified for Exemption			0	0	
		Total Assessed Value - City			\$268,800.00	\$268,800.00	
		Total Borough Optional Exempt Value			\$50,000.00	\$118,800.00	
Taxable	Total City Optional Exempt Value			0	0		
	Total Mandatory Exempt Value				\$159,000.00		
	Land Assessed Value			\$23,700.00	\$23,700.00		
	Improvement Assessed Value			\$245,100.00	\$245,100.00		
	Total Assessed Value - Borough			\$268,800.00	\$268,800.00		
	City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0		
	Taxable Value - Borough			\$218,800.00	0		
	BOROUGH SENIOR Exempt Value				\$268,800.00		
	Cap for Senior Exemption				\$150,000.00		
	Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0		
	Exemption	OP Residential Boro Exemption			\$50,000.00		
OP Senior Resident >150k Exempt Value					\$118,800.00		
Residential Exemption				\$50,000.00	\$50,000.00		
Senior Citizen Exemption					\$150,000.00		
Senior Mandatory Exempt Value					\$150,000.00		
Senior Mandatory/Imp					\$150,000.00		
Working Improvement Assessed Value				\$245,100.00	\$245,100.00		
Exemption Value Borough				\$50,000.00	\$268,800.00		
Year of Cadastre				2025.0000000000	2025.0000000000		
Effective date of value change				20250101.0000000000	20250101.0000000000		

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 58-25-032

PARCEL ID 065-220-39

PRIMARY OWNER GERALD AND JANET VAN KOOTEN

	CURRENT VALUE	CORRECTED VALUE
TAG	58	58
CLASS CODE	110	110
LAND ASSESSED (VT4)	172,600	172,600
IMPROVEMENT ASSESSED (VT5)	292,500	292,500
KPB ASSESSED (VT 1001)	465,100	465,100
KPB TAXABLE (VT 1003)	415,100	115,100
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION 2025 SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY		
	KPB ASSESSED	\$0
DATE 09/24/25	KPB TAXABLE	(\$300,000)
SUBMITTED BY S NOTTER	CITY ASSESSED	\$0
VERIFIED BY C. FINLEY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Cadastral Values			Expand to Filter Values		
Site	Class	Value Type	Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres		1.74 Acres	1.74 Acres
		Improvement Market value		\$292,500.00	\$292,500.00
		Land Market value		\$172,600.00	\$172,600.00
	Assessed	TAG		58.00	58.00
		TAG1d		58.00	58.00
		Improvements		\$292,500.00	\$292,500.00
		Land		\$172,600.00	\$172,600.00
		Parcel Assessed Value		\$465,100.00	\$465,100.00
		Personal Property Assessed Value		0	0
		Qualified for Exemption		\$465,100.00	\$465,100.00
		Total Assessed Value - City		0	0
		Total Borough Optional Exempt Value		\$50,000.00	\$292,500.00
		Total City Optional Exempt Value		0	0
		Total Mandatory Exempt Value			\$150,000.00
	Taxable	Land Assessed Value		\$172,600.00	\$172,600.00
		Improvement Assessed Value		\$292,500.00	\$292,500.00
		Total Assessed Value - Borough		\$465,100.00	\$465,100.00
Exemption	City Taxable Value		0	0	
	Taxable Value - Borough	58 - CENTRAL EMERGENCY SERVICES	\$415,100.00	\$115,100.00	
	BOROUGH SENIOR Exempt Value			\$300,000.00	
	Cap for Senior Exemption			\$150,000.00	
	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES	0	0	
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00	
	OP Senior Resident > 150k Exempt Value			\$150,000.00	
	Residential Exemption		\$50,000.00	\$50,000.00	
	Senior Citizen Exemption			\$150,000.00	
	Senior Mandatory Exempt Value			\$150,000.00	
	Senior MandatoryImp			\$150,000.00	
	Working Improvement Assessed Value		\$292,500.00	\$292,500.00	
	Exemption Value Borough		\$50,000.00	\$350,000.00	
	Date	Year of Cadastre		2025.0000000000	2025.0000000000
		Effective date of value change		20250101.0000000000	20250101.0000000000

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 58-25-033PARCEL ID 066-250-78PRIMARY OWNER JOHN AND RUBY GRUNZA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>37,100</u>	<u>37,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>300,800</u>	<u>300,800</u>
KPB ASSESSED (VT 1001)	<u>337,900</u>	<u>337,900</u>
KPB TAXABLE (VT 1003)	<u></u>	<u>337,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION EXEMPTION REMOVAL REQUESTED BY PROPERTY OWNER FOR 2025

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>\$337,900</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group							
Appraised	Legal Acres	Improvement Market value	Land Market value			2.21 Acres	2.21 Acres	
			TAG			\$300,800.00	\$300,800.00	
			TAG.Id			\$37,100.00	\$37,100.00	
			Improvements			58.00	58.00	
			Land			58.00	58.00	
			Parcel Assessed Value			\$300,800.00	\$300,800.00	
			Personal Property Assessed Value			\$37,100.00	\$37,100.00	
			Qualified for Exemption			\$337,900.00	\$337,900.00	
			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value			\$337,900.00	\$337,900.00	
Assessed	Total City Optional Exempt Value	Total Mandatory Exempt Value	Land Assessed Value			0	0	
			Improvement Assessed Value			\$150,000.00	\$150,000.00	
			Total Assessed Value - Borough			\$37,100.00	\$37,100.00	
			City Taxable Value			\$300,800.00	\$300,800.00	
			Taxable Value - Borough			\$337,900.00	\$337,900.00	
			BOROUGH SENIOR Exempt Value			0	0	
			Cap for Senior Exemption			\$337,900.00	\$337,900.00	
			Exemption Value City			0	0	
			00 Residential Boro Exemption			\$37,900.00	\$37,900.00	
			00 Senior Resident > 150k Exempt Value			\$150,000.00	\$150,000.00	
Taxable	BOROUGH SENIOR Exempt Value	Cap for Senior Exemption	Residential Exemption			\$50,000.00	\$50,000.00	
			Senior Citizen Exemption			\$150,000.00	\$150,000.00	
			Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00	
			Senior Mandatory Imp			\$300,800.00	\$300,800.00	
			Working Improvement Assessed Value			\$337,900.00	\$337,900.00	
			Exemption Value Borough			0	0	
			Year of Cadastre			2025.000000000000	2025.000000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	
Exemption	BOROUGH SENIOR Exempt Value	Cap for Senior Exemption	00 Residential Boro Exemption			\$37,900.00	\$37,900.00	
			00 Senior Resident > 150k Exempt Value			\$150,000.00	\$150,000.00	
			Residential Exemption			\$50,000.00	\$50,000.00	
			Senior Citizen Exemption			\$150,000.00	\$150,000.00	
			Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00	
			Senior Mandatory Imp			\$300,800.00	\$300,800.00	
			Working Improvement Assessed Value			\$337,900.00	\$337,900.00	
			Exemption Value Borough			0	0	
			Year of Cadastre			2025.000000000000	2025.000000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	
Date	BOROUGH SENIOR Exempt Value	Cap for Senior Exemption	00 Residential Boro Exemption			\$37,900.00	\$37,900.00	
			00 Senior Resident > 150k Exempt Value			\$150,000.00	\$150,000.00	
			Residential Exemption			\$50,000.00	\$50,000.00	
			Senior Citizen Exemption			\$150,000.00	\$150,000.00	
			Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00	
			Senior Mandatory Imp			\$300,800.00	\$300,800.00	
			Working Improvement Assessed Value			\$337,900.00	\$337,900.00	
			Exemption Value Borough			0	0	
			Year of Cadastre			2025.000000000000	2025.000000000000	
			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUESTROLL/YEAR 2025TAR NUMBER 58-25-034PARCEL ID 066-270-11PRIMARY OWNER LYNN JOHNSON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>33,000</u>	<u>33,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>131,300</u>	<u>131,300</u>
KPB ASSESSED (VT 1001)	<u>164,300</u>	<u>164,300</u>
KPB TAXABLE (VT 1003)	<u>114,300</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>08/26/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$114,300)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group						
Appraised		Legal Acres			1.67 Acres	
		Improvement Market Value			\$131,300.00	\$131,300.00
Assessed		Land Market Value			\$33,000.00	\$33,000.00
		TAG			58.00	58.00
		TAG.Ld			58.00	58.00
		Improvements			\$131,300.00	\$131,300.00
		Land			\$33,000.00	\$33,000.00
		Parcel Assessed Value			\$164,300.00	\$164,300.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$164,300.00	\$164,300.00
		Total Borough Optional Exempt Value			\$50,000.00	\$14,300.00
Taxable		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$33,000.00	\$150,000.00
		Land Assessed Value			\$33,000.00	\$33,000.00
		Improvement Assessed Value			\$131,300.00	\$131,300.00
		Total Assessed Value - Borough			\$164,300.00	\$164,300.00
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$114,300.00	0
		BOROUGH SENIOR Exempt Value			\$164,300.00	\$164,300.00
		Cap for Senior Exemption			0	\$150,000.00
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
Exemption		OP Residential Boro Exemption			\$50,000.00	\$14,300.00
		OP Senior Resident >150k Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$131,300.00	\$131,300.00
		Senior Mandatory Imp			\$18,700.00	\$18,700.00
		Senior Mandatory Land			\$131,300.00	\$131,300.00
		Working Improvement Assessed Value			\$50,000.00	\$164,300.00
		Exemption Value Borough			2025.0000000000	2025.0000000000
		Year of Cadastre				

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 58-25-035PARCEL ID 066-441-68PRIMARY OWNER MAYHEW, PATRICIA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,000</u>	<u>19,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>232,600</u>	<u>232,600</u>
KPB ASSESSED (VT 1001)	<u>251,600</u>	<u>251,600</u>
KPB TAXABLE (VT 1003)	<u>201,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD STATUS

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	KPB TAXABLE	<u>(\$201,600)</u>
SUBMITTED BY	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Value Type		Attribute	Previous Amount	Expand to Filter Values
Site	Class	Value Type	Attribute		Amount	
Default - Default Value Group	Appraised	Legal Acres			1.07 Acres	1.07 Acres
		Improvement Market value			\$232,600.00	\$232,600.00
	Assessed	Land Market value			\$19,000.00	\$19,000.00
		TAG			58.00	58.00
		TAG.Id			58.00	58.00
		Improvements			\$232,600.00	\$232,600.00
		Land			\$19,000.00	\$19,000.00
		Parcel Assessed Value			\$251,600.00	\$251,600.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$251,600.00	\$251,600.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$101,600.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$19,000.00	\$150,000.00
		Land Assessed Value			\$232,600.00	\$232,600.00
		Improvement Assessed Value			\$251,600.00	\$251,600.00
		Total Assessed Value - Borough			0	0
		City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	\$201,600.00	0
		Taxable Value - Borough				0
	Exemption	BOROUGH SENIOR Exempt Value			\$251,600.00	\$251,600.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	0	0
		GP Residential Boro Exemption			\$50,000.00	\$50,000.00
		GP Senior Resident >150k Exempt Value			\$101,600.00	\$101,600.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$232,600.00	\$232,600.00
		Working Improvement Assessed Value			\$50,000.00	\$251,600.00
	Date	Exemption Value Borough			2025.0000000000	2025.0000000000
		Year of Cadastre			20250101.0000000000	20250101.0000000000
Effective date of value change						

TAX ADJUSTMENT REQUEST

ROLL/YEAR

2025

TAR NUMBER

57-25-002

PARCEL ID

125-010-76

PRIMARY OWNER

ROUGH, DANA

	CURRENT VALUE	CORRECTED VALUE
TAG	57	57
CLASS CODE	110	110
LAND ASSESSED (VT4)	76,700	76,700
IMPROVEMENT ASSESSED (VT5)	189,800	189,800
KPB ASSESSED (VT 1001)	266,500	266,500
KPB TAXABLE (VT 1003)	216,500	32,000
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATION

SENIOR EXE VARIABLE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	\$0
DATE	KPB TAXABLE	(\$184,500)
SUBMITTED BY	CITY ASSESSED	\$0
VERIFIED BY	CITY TAXABLE	\$0
	KPB FLAT TAX	
	CITY FLAT TAX	

Default - Default Value Group		Legal Acres	.99 Acres	
Appraised	Improvement Market Value		\$189,800.00	\$189,800.00
	Land Market Value		\$76,700.00	\$76,700.00
Assessed	TAG		57.00	57.00
	TAG.Id		57.00	57.00
Taxable	Improvements		\$108,700.00	\$132,300.00
	Land		\$40,700.00	\$52,200.00
	Parcel Assessed Value			\$266,500.00
	Personal Property Assessed Value			0
	Qualified for Exemption			\$184,500.00
	Total Assessed Value - City		0	0
	Total Borough Optional Exempt Value		\$50,000.00	\$84,500.00
	Total City Optional Exempt Value		0	0
	Total Mandatory Exempt Value		\$81,600.00	\$150,000.00
	Unqualified Improvements		\$36,000.00	\$57,500.00
Exemption	Unqualified Land			\$24,500.00
	Land Assessed Value		\$76,700.00	\$76,700.00
	Improvement Assessed Value		\$189,800.00	\$189,800.00
	Total Assessed Value - Borough		\$266,500.00	\$266,500.00
	City Taxable Value		0	0
	Taxable Value - Borough		\$216,500.00	\$32,000.00
	BOROUGH SENIOR Exempt Value			\$184,500.00
	Cap for Senior Exemption			\$150,000.00
	Exemption Value City		0	0
	OP Residential Boro Exemption		\$50,000.00	\$50,000.00
Date	OP Senior Resident >150k Exempt Value			\$34,500.00
	Residential Exemption		\$50,000.00	\$50,000.00
	Senior Citizen Exemption			\$150,000.00
	Senior Mandatory Exempt Value			\$150,000.00
	Senior Mandatory/Imp			\$132,300.00
	Senior MandatoryLand			\$17,700.00
	Working Improvement Assessed Value		\$189,800.00	\$189,800.00
	Exemption Value Borough		\$50,000.00	\$234,500.00
	Year of Cadastre		2025.0000000000	2025.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR2025TAR NUMBER57-25-003

PARCEL ID125-034-08

PRIMARY OWNERNANCY TAYLOR

	CURRENT VALUE	CORRECTED VALUE
TAG	57	57
CLASS CODE	335	335
LAND ASSESSED (VT4)	80,600	80,600
IMPROVEMENT ASSESSED (VT5)	193,900	193,900
KPB ASSESSED (VT 1001)	274,500	274,500
KPB TAXABLE (VT 1003)	95,900	274,500
CITY ASSESSED (VT 1011)	0	0
CITY TAXABLE (VT 1013)	0	0

EXPLANATIONMANIFEST CLERICAL ERROR - SENIOR AND 50K EXEMPTION WAS APPLIED

TO THIS PARCEL IN ERROR

		CHANGE SUMMARY
DATE SUBMITTED BY VERIFIED BY	09/25/25 S NOTTER C. FINLEY	KPB ASSESSED\$0
		KPB TAXABLE\$178,600
		CITY ASSESSED\$0
		CITY TAXABLE\$0
		KPB FLAT TAX
		CITY FLAT TAX

Default - Default Value Group		Legal Acres		2.00 Acres		2.00 Acres	
Appraised	Improvement Market value					\$193,900.00	\$193,900.00
	Land Market value					\$80,600.00	\$80,600.00
Assessed	TAG					57.00	57.00
	TAG.Ld					57.00	57.00
	Improvements						
	Land					\$48,000.00	\$48,000.00
	Parcel Assessed Value					\$80,600.00	\$80,600.00
	Personal Property Assessed Value					\$274,500.00	\$274,500.00
	Qualified for Exemption					0	0
	Total Assessed Value - City					\$128,600.00	\$128,600.00
	Total Borough Optional Exempt Value					\$50,000.00	
	Total City Optional Exempt Value					0	0
Taxable	Total Mandatory Exempt Value					\$128,600.00	
	Unqualified Improvements					\$145,900.00	\$145,900.00
	Land Assessed Value					\$80,600.00	\$80,600.00
	Improvement Assessed Value					\$193,900.00	\$193,900.00
	Total Assessed Value - Borough					\$274,500.00	\$274,500.00
	City Taxable Value					0	0
	Taxable Value - Borough					\$95,900.00	\$274,500.99
	BOROUGH SENIOR Exempt Value					\$128,600.00	
	Cap for Senior Exemption					\$150,000.00	
	Exemption Value City					0	0
Exemption	OP Residential Boro Exemption					\$50,000.00	
	Residential Exemption					\$50,000.00	
	Senior Citizen Exemption					\$128,600.00	
	Senior Mandatory Exempt Value					\$128,600.00	
	Senior Mandatory Imp					\$48,000.00	
	Senior Mandatory Land					\$80,600.00	
	Working Improvement Assessed Value					\$193,900.00	
	Exemption Value Borough					\$178,600.00	\$193,900.00
	Year of Cadastre					2025.0000000000	2025.0000000000
	Effective date of value change					20250101.0000000000	20250101.0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 12503408

X Typographical, computational or other similar error?
Identify & Describe:
 THE PARTIAL SENIOR AND 50K EXEMPTION WAS APPLIED TO THIS PARCEL IN
 ERROR AFTER A SPLIT IN 2024 AND WAS NOT REMOVED WHEN THE PROPERTY
 OWNER APPLIED FOR THE SENIOR EXEMPTION AT ANOTHER PARCEL FOR 2025.

X Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 YES, THE EXEMPTION VALUE WAS SHOWN ON KPB DOCUMENTS IN ERROR

X Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 YES, THE EXEMPTION EXAMINER FAILED TO REMOVE THE SENIOR AND 50K
 EXEMPTION TIMELY

Certified Value	Land	<u>\$80,600</u>
	Improvements	<u>\$193,900</u>
	Personal Property	<u> </u>
	Total	<u>\$274,500</u>

Adjusted Value	Land	<u>\$80,600</u>
	Improvements	<u>\$193,900</u>
	Personal Property	<u> </u>
	Total	<u>\$274,500</u>

Prepared by S NOTTER 9/25/2025
Date

Approved by *Adeem W. H.* 9/15/25
Date
 Department Director

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 59-25-001PARCEL ID 139-010-14PRIMARY OWNER KIM ESTORGA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>59</u>	<u>59</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>18,000</u>	<u>18,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>197,600</u>	<u>197,600</u>
KPB ASSESSED (VT 1001)	<u>215,600</u>	<u>215,600</u>
KPB TAXABLE (VT 1003)	<u>215,600</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
DATE	<u>06/10/25</u>	KPB TAXABLE <u>(\$215,600)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Cadastral Values		Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Default - Default Value Group							
Appraised			Legal Acres			1.60 Acres	1.60 Acres	
			Improvement Market value			\$197,600.00	\$197,600.00	
			Land Market value			\$18,000.00	\$18,000.00	
			TAG			59.00	59.00	
			TAG.Id			86.00	86.00	
			Improvements			\$197,600.00	\$197,600.00	
			Land			\$18,000.00	\$18,000.00	
			Parcel Assessed Value			\$215,600.00	\$215,600.00	
			Personal Property Assessed Value			0	0	
			Qualified for Exemption			\$215,600.00	\$215,600.00	
Assessed			Total Assessed Value - City			0	0	
			Total Borough Optional Exempt Value				\$65,600.00	
			Total City Optional Exempt Value			0	0	
			Total Mandatory Exempt Value				\$150,000.00	
			Land Assessed Value			\$18,000.00	\$18,000.00	
			Improvement Assessed Value			\$197,600.00	\$197,600.00	
			Total Assessed Value - Borough			\$215,600.00	\$215,600.00	
			City Taxable Value		59 - CENTRAL HOSPITAL	0	0	
			Taxable Value - Borough			\$215,600.00	0	
			BOROUGH SENIOR Exempt Value				\$215,600.00	
Taxable			Cap for Senior Exemption				\$150,000.00	
			Exemption Value City		59 - CENTRAL HOSPITAL	0	0	
			OP Senior Resident >150k Exempt Value				\$65,600.00	
			Residential Exemption				\$50,000.00	
			Senior Citizen Exemption				\$150,000.00	
			Senior Mandatory Exempt Value				\$150,000.00	
			Senior Mandatory Imp				\$150,000.00	
			Working Improvement Assessed Value			\$197,600.00	\$197,600.00	
			Exemption Value Borough			0	\$215,600.00	
			Year of Cadastre			2025.000000000000	2025.000000000000	
Date			Effective date of value change			20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 68-25-005PARCEL ID 169-050-47PRIMARY OWNER JOAN M CRANE LIVING TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>36,500</u>	<u>36,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>189,900</u>	<u>189,900</u>
KPB ASSESSED (VT 1001)	<u>226,400</u>	<u>226,400</u>
KPB TAXABLE (VT 1003)	<u>176,400</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION APPROVED SENIOR EXE AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

		KPB ASSESSED	<u>\$0</u>
DATE	<u>09/05/25</u>	KPB TAXABLE	<u>(\$176,400)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Site	Class						
Default - Default Value Group		Appraised	Legal Acres		.86 Acres		
			Improvement Market Value		\$189,900.00	\$189,900.00	
			Land Market Value		\$36,500.00	\$36,500.00	
			TAG		68.00	68.00	
			TAG:Id		68.00	68.00	
		Assessed	Improvements		\$189,900.00	\$189,900.00	
			Land		\$36,500.00	\$36,500.00	
			Parcel Assessed Value		\$226,400.00	\$226,400.00	
			Personal Property Assessed Value		0	0	
			Qualified for Exemption		\$226,400.00	\$226,400.00	
			Total Assessed Value - City		0	0	
			Total Borough Optional Exempt Value		\$50,000.00	\$76,400.00	
			Total City Optional Exempt Value		0	0	
			Total Mandatory Exempt Value			\$150,000.00	
			Land Assessed Value		\$36,500.00	\$36,500.00	
			Improvement Assessed Value		\$189,900.00	\$189,900.00	
			Total Assessed Value - Borough		\$226,400.00	\$226,400.00	
		Taxable	City Taxable Value	68 - WESTERN EMERGENCY SVS	0	0	
			Taxable Value - Borough		\$176,400.00	0	
		Exemption	BOROUGH SENIOR Exempt Value			\$226,400.00	
			Cap for Senior Exemption			\$150,000.00	
			Exemption Value City	68 - WESTERN EMERGENCY SVS	0	0	
			OP Residential Boro Exemption		\$50,000.00	\$76,400.00	
			OP Senior Resident >150k Exempt Value			\$50,000.00	
			Residential Exemption		\$50,000.00	\$50,000.00	
			Senior Citizen Exemption			\$150,000.00	
			Senior Mandatory Exempt Value			\$150,000.00	
			Senior Mandatory Imp			\$150,000.00	
			Working Improvement Assessed Value		\$189,900.00	\$189,900.00	
			Exemption Value Borough		\$50,000.00	\$226,400.00	
		Date	Year of Cadastre		2025.0000000000	2025.0000000000	
			Effective date of value change		20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 68-25-006PARCEL ID 171-380-04PRIMARY OWNER CLEMENT, KEVIN AND INGRID

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>41,600</u>	<u>41,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>348,200</u>	<u>348,200</u>
KPB ASSESSED (VT 1001)	<u>389,800</u>	<u>389,800</u>
KPB TAXABLE (VT 1003)	<u>389,800</u>	<u>39,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>08/26/25</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$350,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values			Value Type		Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter values
Class	Default - Default Value Group								
Appraised	Legal Acres						3.07 Acres	3.07 Acres	
	Improvement Market value						\$348,200.00	\$348,200.00	
	Land Market value						\$41,600.00	\$41,600.00	
	TAG						68.00	68.00	
Assessed	TAG.Id						68.00	68.00	
	Improvements						\$348,200.00	\$348,200.00	
	Land						\$41,600.00	\$41,600.00	
	Parcel Assessed Value						\$389,800.00	\$389,800.00	
	Personal Property Assessed Value						0	0	
	Qualified for Exemption						\$389,800.00	\$389,800.00	
	Total Assessed Value - City						0	0	
	Total Borough Optional Exempt Value							\$200,000.00	
	Total City Optional Exempt Value						0	0	
	Total Mandatory Exempt Value							\$150,000.00	
Taxable	Land Assessed Value						\$41,600.00	\$41,600.00	
	Improvement Assessed Value						\$348,200.00	\$348,200.00	
	Total Assessed Value - Borough						\$389,800.00	\$389,800.00	
	City Taxable Value				68 - WESTERN EMERGENCY SVS		0	0	
	Taxable Value - Borough						\$389,800.00	\$389,800.00	
	BOROUGH SENIOR Exempt Value						\$300,000.00	\$300,000.00	
	Cap for Senior Exemption							\$150,000.00	
	Exemption Value City				68 - WESTERN EMERGENCY SVS		0	0	
	OP Residential Boro Exemption							\$50,000.00	
	OP Senior Resident >150k Exempt Value							\$150,000.00	
Exemption	Residential Exemption							\$50,000.00	
	Senior Citizen Exemption							\$150,000.00	
	Senior Mandatory Exempt Value							\$150,000.00	
	Senior Mandatory Imp							\$150,000.00	
	Working Improvement Assessed Value						\$348,200.00	\$348,200.00	
Date	Exemption Value Borough						0	\$350,000.00	
	Year of Cadastre						2025.0000000000	2025.0000000000	
	Effective date of value change						20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025TAR NUMBER 81-25-003PARCEL ID 172-022-12PRIMARY OWNER STEPHENS, NORMAN & SUSAN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>157,200</u>	<u>157,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>398,700</u>	<u>398,700</u>
KPB ASSESSED (VT 1001)	<u>555,900</u>	<u>555,900</u>
KPB TAXABLE (VT 1003)	<u>555,900</u>	<u>205,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR AND 50K EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

		KPB ASSESSED	<u>\$0</u>
DATE	<u>08/15/25</u>	KPB TAXABLE	<u>(\$350,000)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Cadastral Values			Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount	
Default - Default Value Group	Appraised	Legal Acres			4.78 Acres	4.78 Acres	
		Improvement Market value			\$398,700.00	\$398,700.00	
		Land Market value			\$157,200.00	\$157,200.00	
		TAG			81.00	81.00	
	Assessed	TAG.Id				81.00	81.00
		Improvements				\$398,700.00	\$398,700.00
		Land				\$157,200.00	\$157,200.00
		Parcel Assessed Value				\$555,900.00	\$555,900.00
		Personal Property Assessed Value				0	0
		Qualified for Exemption				\$555,900.00	\$555,900.00
		Total Assessed Value - City				0	0
		Total Borough Optional Exempt Value				\$200,000.00	\$200,000.00
	Taxable	Total City Optional Exempt Value				0	0
		Total Mandatory Exempt Value					\$150,000.00
		Land Assessed Value				\$157,200.00	\$157,200.00
		Improvement Assessed Value				\$398,700.00	\$398,700.00
		Total Assessed Value - Borough				\$555,900.00	\$555,900.00
		City Taxable Value		81 - KACHEMAK EMERGENCY SERVICES		0	0
		Taxable Value - Borough				\$555,900.00	\$205,900.00
		BOROUGH SENIOR Exempt Value				\$300,000.00	\$300,000.00
		Cap for Senior Exemption				\$150,000.00	\$150,000.00
		Exemption Value City		81 - KACHEMAK EMERGENCY SERVICES		0	0
		OP Residential Boro Exemption				\$50,000.00	\$50,000.00
		OP Senior Resident >150k Exempt Value				\$150,000.00	\$150,000.00
Exemption	Residential Exemption				\$50,000.00	\$50,000.00	
	Senior Citizen Exemption				\$150,000.00	\$150,000.00	
	Senior Mandatory Exempt Value				\$150,000.00	\$150,000.00	
	Senior Mandatory Exempt				\$150,000.00	\$150,000.00	
	Working Improvement Assessed Value				\$398,700.00	\$398,700.00	
	Exemption Value Borough				0	\$150,000.00	
	Year of Cadastre				2025.0000000000	2025.0000000000	
	Effective date of value change				20250101.0000000000	20250101.0000000000	

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2025 TAR NUMBER 81-25-004

PARCEL ID 185-210-79

PRIMARY OWNER RAINWATER, CHRIS

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>176,200</u>	<u>176,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>34,500</u>	<u>34,500</u>
KPB ASSESSED (VT 1001)	<u>210,700</u>	<u>210,700</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>55,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2025 SENIOR AND 50K EXEMPTION APPROVED AFTER CONFIRMING PFD STATUS

CHANGE SUMMARY

DATE	<u>09/24/25</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SNOTTER</u>	KPB TAXABLE	<u>\$55,300</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Legal Acres			124.90 Acres	124.90 Acres
		Improvement Market Value			\$34,500.00	\$34,500.00
		Land Market Value			\$176,200.00	\$176,200.00
		TAG			81.00	81.00
		TAG.id			81.00	81.00
	Assessed	Improvements			\$34,500.00	\$17,300.00
		Land			\$176,200.00	\$88,100.00
		Parcel Assessed Value				\$210,700.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$210,700.00	\$105,400.00
		Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			0	\$50,000.00
		Total City Optional Exempt Value			0	\$105,400.00
		Total Mandatory Exempt Value				\$17,200.00
		Unqualified Improvements				\$88,100.00
		Unqualified Land				\$176,200.00
		Land Assessed Value			\$176,200.00	
		Improvement Assessed Value			\$34,500.00	
		Total Assessed Value - Borough			\$210,700.00	\$210,700.00
		City Taxable Value			0	0
	Taxable		81 - KACHENAK EMERGENCY SERVICES		\$210,700.00	\$55,300.00
	Exemption	Taxable Value - Borough				\$105,400.00
		BOROUGH SENIOR Exempt Value				\$150,000.00
		Cap for Senior Exemption			0	0
		Exemption Value City	81 - KACHENAK EMERGENCY SERVICES			\$50,000.00
		OP Residential Boro Exemption				\$50,000.00
		Residential Exemption				\$105,400.00
		Senior Citizen Exemption				\$105,400.00
		Senior Mandatory Exempt Value				\$17,300.00
		Senior Mandatory Imp				\$88,100.00
		Senior Mandatory Land				\$34,500.00
		Working Improvement Assessed Value			0	\$155,400.00
		Exemption Value Borough			2025.0000000000	2025.0000000000
	Date	Year of Cadastre				

Introduced by:	Mayor
Date:	09/16/25
Hearing:	10/14/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 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**

WHEREAS, the Kenai Peninsula Borough and its joint applicants – the City of Homer, City of Kenai, City of Seldovia, City of Seward, and the City of Soldotna (“the Cities”) - were awarded a grant sponsored by the U.S. Department of Transportation Federal Highway Administration to complete a Safe Streets and Roads for All Comprehensive Safety Action Plan (Project); and

WHEREAS, the Project is expected to have a total cost of \$1,200,000, with \$960,000 in federal funds obligated, and \$240,000 in match funds obligated by the Borough and the Cities; and

WHEREAS, Ordinance 2022-19-50 approved \$59,214 in matching in-kind services provided by the Cities to meet their joint applicant match fund requirement; and

WHEREAS, Ordinance 2022-19-50 stated that the City of Seldovia would provide \$735 through in-kind services, and the City of Seward would provide \$7,500 through in-kind services; and

WHEREAS, the City of Seldovia instead provided cash payment of \$735; and

WHEREAS, the City of Seward has provided cash payment of \$7,282.89;

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 the amount of \$735 received from the City of Seldovia be appropriated from deferred revenue, to account 271.94910.23SSR.49999 for the purposes of the Safe Streets and Roads for All grant project.

SECTION 3. That the City of Seldovia is fully de-obligated from providing in-kind services required by Ordinance 2022-19-50.

SECTION 4. That the amount of \$7,282.89 received from the City of Seward be appropriated from deferred revenue, to account 271.94910.23SSR.49999 for the purposes of the Safe Streets and Roads for All grant project.

SECTION 5. That the City of Seward is de-obligated from that equivalent of in-kind services required by Ordinance 2022-19-50.

SECTION 6. That the appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

SECTION 7. 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 8. That this ordinance shall be effective retroactively to June 30, 2025.

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

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough
Planning Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor PM
Brandi Harbaugh, Finance Director BH
Heather Geer, Grants Administrator & Community Liaison HG

FROM: Robert Ruffner, Planning Director RR

DATE: September 4, 2025

RE: Ordinance 2024-19 -42 , 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)

The Safe Streets and Roads for All Assistance (US Department of Transportation) grant and required match was accepted and appropriated pursuant to O2022-19-50. The purpose of the grant program is to develop and approve a comprehensive safety action plan that can later be used to further funding opportunities for the actions listed in the plan.

The cities of Homer, Kenai, Seldovia, Seward and Soldotna lent their support to the project and committed to provide matching funds, calculated on their number of road miles and population. All the cities agreed to meet their match portion with allowable in-kind activities, and approved that funding through individual resolutions.

Since that time, the City of Seldovia has not met the match obligation of \$735 with cash contribution and is being asked to provide cash contribution in lieu of in-kind . The City of Seward has chosen to meet a portion of their match with cash rather than in-kind activities in the amount of \$7,282.89. The remainder of their match is being met with in-kind activities.

The ordinance requests de-obligation of in-kind activities from the City of Seldovia and the City of Seward equal to the amount of their cash contribution, and appropriates those contributions as required match for the Safe Streets and Roads for All Grant Project, retroactive to June 30, 2025.

Your consideration is appreciated.

FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED	
Account:	<u>271.94910.23SSR.49999</u>
Amount:	<u>\$ 8,017.89</u>
By:	<u>CR</u>
Date:	<u>9/4/2025</u>

Introduced by:	Mayor
Date:	03/14/23
Hearing:	04/04/23
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2022-19-50**

**AN ORDINANCE ACCEPTING AND APPROPRIATING THE SAFE STREETS AND
ROADS FOR ALL ASSISTANCE GRANT AND THE REQUIRED MATCH FUNDS
THROUGH THE U.S. DEPARTMENT OF TRANSPORTATION**

WHEREAS, the Safe Streets and Roads for All Assistance Grant program with Federal Assistance Number 20.939 (“the Program”) under the Office of the Secretary of Transportation, U.S. Department of Transportation, was established by the Bipartisan Infrastructure Law to fund local, regional, and tribal initiatives through grants to support the goal of zero deaths and serious injuries on public roadways; and

WHEREAS, Resolution 2022-49 authorized and approved the Kenai Peninsula Borough (“Borough”) to submit an application in September, through the Program, for a comprehensive safety plan; and

WHEREAS, the Borough was the lead applicant, with the City of Homer, City of Kenai, City of Seldovia, City of Seward, and the City of Soldotna (“the Cities”) as co-applicants; and

WHEREAS, the application was selected for award for the full amount; and

WHEREAS, development of an action plan will better position the Borough to create safer streets and communities, and to pursue further grant opportunities in future funding cycles to improve the road systems within the Borough and the Cities (“the Project”); and

WHEREAS, the duration of the project is expected to take two years, with a total cost of \$1,200,000.00 with a 20% match of \$240,000; and

WHEREAS, the following match amounts will be met as a minimum match requirement from each of the grant applicants; and

Kenai Peninsula Borough	\$180,786
Kenai	21,449
Homer	17,110
Soldotna	12,420
Seward	7,500
Seldovia	735
Total Match Requirement	\$240,000

WHEREAS, Resolution 2022-049 also approved the grant match requirements; and

WHEREAS, \$180,786 of the required match funds will be appropriated from the General Fund; and

WHEREAS, \$59,214 of the required match funds will be provided through in-kind services by the Cities; and

WHEREAS, \$59,214 in matching in-kind services provided by the Cities will increase the expenditure and revenue budgets to reflect receipt of these required match funds ; and

WHEREAS, it is in the best interests of the Kenai Peninsula Borough to accept and appropriate the Safe Streets for All grant and required match funds;

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

SECTION 1. The Mayor or his designee is authorized to execute grant agreements and any other documents deemed necessary to expend the funds and to fulfill the intent and purpose of this ordinance.

SECTION 2. The amount of \$1,200,000 received from the Office of the Secretary of Transportation, U.S. Department of Transportation be appropriated to account 271.94910.23SSR.49999 for the Safe Streets and Roads for All grant.

SECTION 3. The amount of \$180.786 be appropriated from the General Fund fund balance to account 271.94910.23SSR.49999 as match funds.

SECTION 4. The amount of \$59,214 in in-kind match provided by the Cities be appropriated to account 271.21110.23SSR.49999 as match funds.

SECTION 6. That the appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

SECTION 7. That this ordinance is effective retroactively to February 21, 2023.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF APRIL, 2023.


Brent Johnson, Assembly President

ATTEST:


Michele Turner, CMC, Acting Borough Clerk



Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson
No: None
Absent: None

Introduced by: Mayor, Cox, Elam
Date: 09/06/22
Action: Adopted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2022-049**

**A RESOLUTION AUTHORIZING THE KENAI PENINSULA BOROUGH, AS THE
LEAD AGENCY IN PARTNERSHIP WITH THE CITIES WITHIN THE KENAI
PENINSULA BOROUGH, TO APPLY FOR THE SAFE STREETS AND ROADS FOR
ALL ASSISTANCE GRANT, THROUGH THE OFFICE OF THE SECRETARY OF
TRANSPORTATION, U.S. DEPARTMENT OF TRANSPORTATION IN THE AMOUNT
OF \$1,200,000**

WHEREAS, the Safe Streets and Roads for All grant program with the Federal Assistance Number 20.939 (“the Program”) under the Office of the Secretary of Transportation, U.S. Department of Transportation, was established by the Bipartisan Infrastructure Law to fund local, regional, and tribal initiatives through grants to support the goal of zero deaths and serious injuries on public roadways; and

WHEREAS, there are two types of Program grants, an Action Plan Grant and an Implementation Grant, and eligible activities under the Program include developing a comprehensive safety action plan, conducting planning, design, and development activities in support of an action plan, and carrying out projects and strategies identified in the action plan; and

WHEREAS, an application through the Program requires an applicant to have a qualifying action plan in place and currently, the Kenai Peninsula Borough (“KPB”) and the co-applicant cities of Homer, Kenai, Seward and Soldotna (“Cities”) do not have action plans in place; and

WHEREAS, development of an action plan will better position the KPB to create safer streets and communities, and to pursue further grant opportunities in future funding cycles to improve the road systems within the KPB and the Cities (“the Project”); and

WHEREAS, as the regional government, the KPB is best suited to be the lead applicant for this grant opportunity, with the Cities as co-applicants; and

WHEREAS, the duration of the Project is expected to take two years; and

WHEREAS, the expected cost of the Project is anticipated to be \$1,200,000 with a 20 percent match requirement; and

WHEREAS, KPB's total match requirement will be \$240,000, and the co-applicant Cities have agreed to fulfill their portion of the 20 percent match obligation upon acceptance and appropriation of the grant, if awarded; and

WHEREAS, the match can be fulfilled with either cash match requirements or allowable in-kind match requirements; and

WHEREAS, the calculation for how the cities will be providing their match will be determined based on the number of road miles and total population within their respective boundaries; and

WHEREAS, the calculation amount will be formalized in the acceptance and appropriation of the grant, if awarded; and

WHEREAS, it is in the KPB's best interests to authorize the application for this grant;

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

SECTION 1. That the mayor, or designee, is authorized to negotiate, administer, and execute the applicant agreement package for the Program, and to negotiate, execute, and administer any other documents, agreements, and related grant application documents, including grant assurances and conditions, as required by the grant application process.

SECTION 2. That the mayor, or designee, is authorized to enter into intergovernmental agreements with the Cities as co-applicants to effectuate the intent and purpose of this resolution.

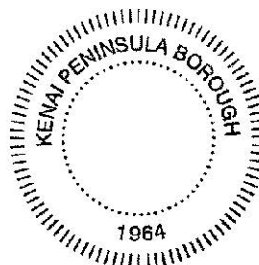
SECTION 3. That this resolution is effective immediately upon adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF SEPTEMBER, 2022.

ATTEST:


John Blankenship, MMC, Borough Clerk


Brent Johnson, Assembly President



Yes: Bjorkman, Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Tupper, Johnson
No: None
Absent: None

Introduced by:	Mayor
Date:	09/16/25
Hearing:	10/14/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 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**

WHEREAS, the Kenai Peninsula Borough (KPB) provides woody fuel “slash” disposal sites to the public in Cooper Landing and Hope by way of material sites administered through the Land Management Division to serve landowners who remove hazardous fuels in keeping with firewise practice; and

WHEREAS, the State of Alaska, Department of Natural Resources, Division of Forestry & Fire Protection (DOF) provides resources to support operations of slash disposal sites through the implementation of a US Forest Service grant; and

WHEREAS, Ordinance 2023-19-43 accepted and appropriated \$89,000 in federal pass-through grant funds from the State of Alaska for slash disposal sites in Cooper Landing and Hope and authorized the Mayor to enter into a memorandum of agreement (MOA) for the administration of funds and operations effective June 11, 2024, through May 31, 2025; and

WHEREAS, a new memorandum of agreement effective through September 30, 2027, has been negotiated between KPB and DOF to continue to provide for grant-funded management of the Hope and Cooper Landing slash disposal sites for an amount not to exceed \$42,685.36, representing the remaining;

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 the Mayor is authorized to accept grant funds in the amount of \$42,685.36, representing the remaining amount of unspent federal pass-through grant funds and to execute an MOA with DOF in a form substantially similar to what is attached.

SECTION 3. That \$42,685.36 be appropriated to account 250.21210.26SLS.49999 for slash disposal site operational improvements and management in Hope and Cooper Landing under the MOA.

SECTION 4. 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 5. 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 6. That this ordinance shall be effective immediately.

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

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough
Grants Administration & Community Liaison

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*
Brandi Harbaugh, Finance Director *PH*
Robert Ruffner, Planning Director *BR*
Aaron Hughes, Land Management Officer *AH*

FROM: Heather Geer, Grants Administrator & Community Liaison *HG*

DATE: September 4, 2025

RE: Ordinance 2025-19-13, 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)

The State of Alaska, Department of Natural Resources, Division of Forestry & Fire Protection (DOF) implemented a federal grant to assist with the collection of woody fuels (slash) that pose a hazard to communities at community slash disposal sites. Ordinance 2023-19-43 accepted and appropriated \$89,000 in federal pass-through grant funds from the State of Alaska for slash disposal in Cooper Landing and Hope and authorized the Mayor to enter into a memorandum of agreement (MOA) for the administration of funds and operations effective June 11, 2024, through May 31, 2025.

KPB requested to extend the period of performance through September 30, 2027. DOF approved the extension; however, the extension amendment was not executed due to a DOF clerical error, and KPB was notified that a new MOA must be negotiated between KPB and DOF for the remaining unspent grant funds. A new MOA was negotiated for the remaining balance of \$42,685.36 for reimbursable expenses associated with the Hope and Cooper Landing slash disposal sites. The source of funding is a US Forest Service grant to the State of Alaska, ID 23-DG-11100106-807. The project is managed by the Land Management Division.

The ordinance accepts and appropriates \$42,685.36 the remaining unspent federal pass-through grant funds and authorizes the Mayor to enter into the new MOA with DOF.

Your consideration is appreciated.

FUNDS/ACCOUNT VERIFIED	
Account:	<u>250.21210.26SLS.49999</u>
Amount:	<u>\$42,685.36</u>
By: <u><i>CG</i></u>	Date: <u>9/4/2025</u>

MEMORANDUM OF AGREEMENT
BETWEEN
THE STATE OF ALASKA, DEPARTMENT OF NATURAL RESOURCES, DIVISION OF FORESTRY & FIRE
PROTECTION
AND
THE KENAI PENINSULA BOROUGH

ARTICLE 1: PARTIES

The parties of this Agreement are the State of Alaska, Department of Natural Resources, (DNR) Division of Forestry & Fire Protection (DOF) and the Kenai Peninsula Borough (KPB).

ARTICLE 2: AUTHORITY and GENERAL INTENT

AUTHORITIES: Pursuant to AS 41.17.055(e), the DNR Commissioner can enter into cooperative agreements as specified under that chapter to complete tasks identified in this document. KPB is a “government agency” with which the DNR Commissioner can enter into this cooperative agreement.

The intent of this Agreement is to reduce the potential for escaped debris burns, reduce the intensity of wildfires, and mitigate spread of the spruce beetle through hazard fuels reduction in accordance with the terms of this Agreement.

ARTICLE 3: PROJECT SCOPE AND RESPONSIBILITIES

PURPOSE: Kenai Peninsula Borough is tasked with managing and maintaining two public disposal sites. The sites are to accept, at no cost, woody debris removed during small landowner fuels projects (defensible space) undertaken by the landowner, tenant, or other private parties not working for financial gain. Commercial operators will be allowed to utilize the sites for disposal under a KPB permit and fee.

The two sites are located in the census-designated places (CDP) of Cooper Landing, AK and Hope, AK, and will accept the materials in a safe and effective manner. Received wood products will be disposed on-site by chipping, mulching, or burning in accordance with federal, state, and/or local laws and regulations.

3.A—DOF WILL:

1. Provide reimbursement of authorized KPB costs of up to the amount specified in Article 4.B—Financial Terms.
2. DOF will reimburse KPB for the relevant portion of wages of KPB personnel, for the time directly performing tasks authorized in Article 4.B—Financial Terms. DOF will reimburse KPB for authorized contractor expenses directly incurred in relation to the fuel treatment projects.

3.B—KPB WILL:

1. Obtain and comply with all required federal, state, and local permits and comply with all regulations required to operate woody debris disposal sites, including but not limited to, stormwater regulations, land use regulations, and the State of Alaska regulations on open burning during fire season.
2. Provide two collection sites for KPB residents to drop off woody debris. Providing collection sites includes creation of a disposal area, establishing and maintaining safe perimeters, creating safe access and utilization of the sites for members of the public, limiting the debris disposed by the user to natural woody materials, and final disposal of transformed natural byproducts produced by distribution or burial.
3. Provide monitoring, maintenance, management, and security at the collection locations.
4. Chip, grind, mulch, or burn all woody debris that is received at the disposal locations.
5. Provide payment to employees and contractors if/when used on this project.
6. Develop a system tracking the amount of biomass received, a metric to determine estimated acres treated, estimated number of residents using the disposal site, and update the DOF quarterly.
7. Assist DOF with initial public outreach to inform residents of the project, inform the public of any available firewood, and provide updates for continued public information on the project.
8. Provide the DOF with a timely quarterly and final project report that includes an explanation of expenses, work completed, biomass received, photos/videos taken, and invoices for all reimbursable expenses.
9. Provide DOF with any information, documentation, or other assistance necessary to comply with federal grant requirements.

ARTICLE 4: PROJECT-SPECIFIC TERMS AND CONDITIONS

4.A—FEDERAL FUNDS

Funding for this Agreement is provided by the US Forest Service federal Grant 23-DG-11100106-807 and is administered by DOF. This award is federal financial assistance.

Prime and sub-recipients to this award are subject to the OMB guidance in subparts A through F of 2 CFR part 200 as adapted and supplemented by the USDA in 2 CFR Part 400, which are expressly incorporated by reference into this Agreement. Adaption by the USDA of the OMB guidance in 2 CFR 400 gives regulatory effect to the OMB guidance in 2 CFR 200 where full text may be found.

Electronic copies of the CFRs can be obtained at the following internet site: www.ecfr.gov.

Funding under this Agreement is not available for reimbursement of a receipt single item purchase or a purchase of a single piece of equipment over \$5,000.00.

4.B—FINANCIAL TERMS

The total Not-To-Exceed (NTE) value of this agreement is \$89,000 minus any funds already spent during the original contract period. Current records show an estimated remaining balance of \$42,685.36. These amounts are approximate; additional expenditures may have occurred. Any

such project expenditures not yet reported at the time of this agreement are ineligible for reimbursement.

DOF will reimburse KPB for up to a total amount NTE **\$89,000.00** U.S.D., which is the total combined sum of both the previous and current agreements, according to the following terms:

1. DOF will reimburse KPB for the wages and related payroll fringe benefits of personnel who chipped, ground, or burned to dispose of the material.
2. DOF will reimburse KPB for the wages and related payroll fringe benefits of personnel to manage and secure the locations.
3. DOF will reimburse KPB for contractor expenses incurred in relation to chipping, grinding, mulching, or burning the woody materials.
4. DOF will reimburse KPB for use of equipment that was used to establish and maintain the collection sites, as well as provide reimbursement for equipment used in final disposal of transformed materials.

4.C—BILLING PROCESS

1. KPB will submit reimbursement requests via email to **dof.fire.accounting@alaska.gov** as well as the DOF Point of Contact identified. Request should be submitted on KPB letterhead and titled “Reimbursement Request” with the Agreement number and description included.
2. Reimbursement requests will clearly designate the timeframe of the request, the amount(s) requested, the name and complete contact information of the requester, and include complete verification backup information attached linking to the scope of work.
3. DOF may request additional supporting information as necessary to assure claimed costs are appropriately related to the project.
4. KPB has until 30 days after the expiration of this award to submit its final billing and final progress report. Failure to do so may result in delay of payment or nonpayment. DOF will not accept expenditures outside of the period of performance.

4.D—REPORTING

KPB will provide quarterly reports and a final project report to the DOF. Quarterly reports will include information on estimated acres treated, personnel assigned to the collection site(s), contractors used, photos that help illustrate the quarterly accomplishments, estimated number of public users, along with other pertinent information. DOF may use any photos in other reports and/or social media. A final report is due by **October 31, 2027**.

ARTICLE 5. POINTS OF CONTACT

All notices and contacts regarding this Agreement must be submitted to individuals listed below as the Points of Contact for this Agreement, unless otherwise specified. Points of Contact may be amended in writing. Reimbursement requests and Agreement-related communications will be directed to the DOF Point of Contact.

DOF Point of Contact:

Ethan DeBauche
Coastal Region Fuels Specialist
State of Alaska Division of Forestry and Fire Protection
101 Airport Rd Palmer, AK 99645
Ethan.debauche@alaska.gov

KPB Point of Contact:

Aaron Hughes
Land Management Officer
Kenai Peninsula Borough
144 N. Binkley Street Soldotna, AK 99669
Aaronhughes@kpp.us

ARTICLE 6: EFFECTIVE DATE AND PERIOD OF AGREEMENT

This Agreement will be effective upon the date of the final signature required for full execution. The term of this Agreement will be from the effective date until either the expenditure of all funds, delivery of all quarterly reports and final report, and final reimbursement by the DOF, or until **September 30, 2027**, whichever first occurs. The term may be amended upon agreement by all parties.

ARTICLE 7: CHANGES AND AMENDMENTS

Changes and/or amendments to this Agreement shall be formalized by written amendment that will outline—in detail—the exact nature of the change, including any changes to funding sources, scope of work, location, etc. Any amendment to this Agreement will be executed in writing and signed by the authorized representative of each party. The parties signing this Agreement and any subsequent amendment(s) represent that each has the authority to execute the same on behalf of their respective organizations. No oral statement by any person shall be interpreted as amending or otherwise affecting the terms of this Agreement. Any party to this Agreement may request that it be amended, whereupon the parties will consult to consider such amendment.

This Agreement includes renewal options, to be exercised solely at the discretion of DOF, and only if federal funding remains available. Renewal periods will not extend past one calendar year. If a renewal option is not exercised by DOF, the Agreement will automatically expire on the expiration date noted in Article 6: Effective Date and Period of Agreement, and does not require notification of such by DOF. All exercised renewal options shall be executed via written amendment to the Agreement.

ARTICLE 8. TERMINATION

Either party may terminate this Agreement at any time prior to its expiration date, with or without cause, by giving the other party at least thirty days prior written notice of termination. The party initiating the written notice of termination will not incur any liability or obligation to

the terminated party, other than payment of amounts due and owing and performance of obligations accrued, in each case on or prior to the termination date. The party receiving the written notice of termination will take immediate steps to stop the accrual of any additional obligations which might require payment. All funds due after termination will be established based on payments issued prior to termination and, as appropriate, a refund or bill will be issued.

ARTICLE 9: DISPUTES, VENUE, & CHOICE OF LAW

Where possible, disputes will be resolved by informal discussion between the parties, and the parties agree to attempt to avoid formal protracted disputes. Any action arising out of this Agreement will be tried in Alaska Superior Courts of the Third Judicial District at Kenai and the laws of the State of Alaska will govern.

ARTICLE 10. WORKPLACE CONDUCT

The State of Alaska is an equal opportunity employer and does not discriminate in employment on the basis of race, color, religion, sex, national origin, age, disability, marital status, changes in marital status, pregnancy, and parenthood. This includes behavior such as making threats, abusive language, slurs, unwelcome jokes, teasing and other such verbal or physical conduct. Creating a hostile work environment will not be condoned. This includes verbal or physical conduct of a sexual nature, making unwelcome sexual advances or requests for sexual favors, and unreasonably interfering with the work of others.

ARTICLE 11: PARTIES RESPONSIBLE FOR THEIR OWN ACTS

KPB and the State of Alaska, including but not limited to DNR and/or DOF, each agree that they will be responsible for their own acts, omissions, or other culpable conduct and neither shall be responsible for the actions or inactions of the other. Each party agrees to defend itself individually from claims, demands, or liabilities arising out of any activities authorized by this Agreement or the performance thereof. In any claim arising out of the performance of this Agreement, whether sounding in tort, contract, or otherwise, and whether alleging sole liability, joint liability, vicarious liability, or otherwise, each party shall defend itself but may assert comparative fault, the sole liability of another, or any other defense, affirmative defense, or request for relief.

ARTICLE 12: LEGISLATIVE APPROPRIATIONS

The State is a government entity, and it is understood and agreed that the State's payments herein provided for may be paid from Alaska State Legislative appropriations; and approval or continuation of an agreement is contingent upon Legislative appropriation. The State reserves the right to terminate the Agreement in whole or part if, in its sole judgment, the Legislature of the State of Alaska fails, neglects, or refuses to appropriate sufficient funds as may be required for the State to continue such payments; or if the Executive Branch mandates any cuts or holdbacks in spending, or if funds are not budgeted or otherwise available. Further, in the event of non-appropriation, the State shall not be liable for any penalty, expense, or liability; or for general, special, incidental, consequential, or other damages resulting therefrom.

ARTICLE 13: FORCE MAJEURE

The parties to this Agreement are not liable for the consequences of any failure to perform, or default in performing, any of their obligations under this Agreement, if that failure or default is caused by any unforeseeable Force Majeure, beyond the control of, and without the fault or negligence of, the respective party. For the purposes of this Agreement, Force Majeure will mean war (whether declared or not); revolution; invasion; insurrection; riot; civil commotion; sabotage; military or usurped power; lightning; explosion; fire; storm; drought; flood; earthquake; epidemic; quarantine; strikes; acts or restraints of governmental authorities affecting the project or directly or indirectly prohibiting or restricting the furnishing or use of materials or labor required; inability to secure materials, machinery, equipment or labor because of priority, allocation or other regulations of any governmental authorities.

ARTICLE 14: LAWS AND REGULATIONS

Nothing in this Agreement is intended to conflict with federal, state, or local laws or regulations. If there are conflicts, this Agreement will be amended to bring it into conformation with applicable laws and regulations.

ARTICLE 15: EXPENDITURE OF FUNDS

Nothing in this Agreement shall obligate any party in the expenditure of funds or future payments of money in excess of appropriations authorized by law.

ARTICLE 16: ENTIRE AGREEMENT

This document is the entire Agreement of the parties, who accept the terms of this Agreement as shown by their signatures below. In the event the parties duly execute any amendment to this Agreement, the terms of such amendment will supersede the terms of this Agreement to the extent of any inconsistency.

ARTICLE 17: SAVINGS CLAUSE

If any provision of this Agreement is held invalid on any ground by any court of competent jurisdiction, then the invalidated provision will remain in force and effect only to the extent not invalidated and the remainder of this Agreement will not be affected thereby and will remain in full force and effect.

ARTICLE 18: COUNTERPARTS; ELECTRONIC SIGNATURE

This Agreement may be executed in counterparts and may be executed by way of facsimile or electronic signature in compliance with AS 9.80, each of which when so executed will constitute an original and all of which together will constitute one and the same instrument.

Points of Contact

_____	_____	_____	_____
Printed Name	Date	Signature	Date

Coastal Region Fuels Specialist, Division of Forestry - Point of Contact

Printed Name Date Signature Date

Aaron Hughes, Land Manger, KPB - Point of Contact

KENAI PININSULA BOROUGH

Printed Name Date Signature Date

Peter A. Micciche, Borough Mayor

ATTEST:

Printed Name Date Signature Date

Michele Turner, CMC, Borough Clerk

(Borough SEAL)

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Printed Name Date Signature Date

A. Walker Steinhage, Deputy Borough Attorney

Division of Forestry and Fire Protection

Printed Name Date Signature Date

Deputy Director, Division of Forestry

Printed Name Date Signature Date

DRAFT

Introduced by:	Mayor
Date:	4/02/24
Hearing:	4/16/24
Action:	Enacted
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2023-19-43**

**AN ORDINANCE ACCEPTING AND APPROPRIATING \$89,000 IN FEDERAL PASS-
THROUGH GRANT FUNDS FROM THE STATE OF ALASKA FOR WOODY FUEL
DISPOSAL IN THE COMMUNITIES OF COOPER LANDING AND HOPE AND
APPROVING ENTERING INTO A MEMORANDUM OF AGREEMENT FOR THE
ADMINISTRATION OF FUNDS AND OPERATIONS**

WHEREAS, the Kenai Peninsula Borough ("KPB") provides woody fuel "slash" disposal sites to the public in the communities of Cooper Landing and Hope by way of material sites administered through the Planning Department Land Management Division; and

WHEREAS, the slash disposal sites serve landowners who need to remove hazardous fuels in an effort to promote firewise practices; and

WHEREAS, the State of Alaska Department of Natural Resources Division of Forestry and Fire Protection is able to provide resources to support operations of wildland fuel disposal sites through implementation of a US Forest Service grant; and

WHEREAS, a memorandum of agreement has been negotiated between the KPB and the State of Alaska, Department of Natural Resources, Division of Forestry and Fire Protection to provide for grant-funded management of the Hope and Cooper Landing collection sites for woody fuels for an amount not to exceed \$89,000 on a reimbursement basis with no match requirement; and

WHEREAS, the funding agreement will enable operational site improvements and debris management for these sites which have been traditionally ad-hoc and under-resourced, but highly important in the forested communities;

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


SECTION 1. That the Mayor is hereby authorized to execute a memorandum of agreement similar in form to what is attached with the State of Alaska Department of Natural Resources Division of Forestry and Fire Protection to expend Federal Pass Through Grant funds and to fulfill the intents and purposes of this ordinance.

SECTION 2. That the amount of Federal Pass-Through Grant Funds of \$89,000 be appropriated to account 250.21210.25SLS.49999 for woody debris site management in Hope and Cooper Landing under the grant-funded memorandum of agreement.

SECTION 3. That the appropriations made in this ordinance are of project length nature and as such do not lapse as the end of any particular fiscal year.

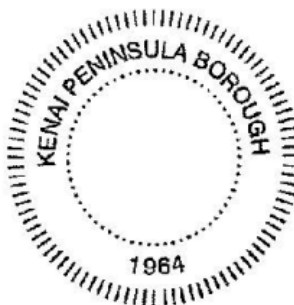
SECTION 4. That this ordinance shall take effect immediately.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 16TH DAY OF APRIL, 2024.


Brent Johnson, Assembly President

ATTEST:


Michele Turner, CMC, Borough Clerk



Yes: Cooper, Cox, Ecklund, Elam, Hibbert, Ribbens, Tunseth, Tupper, Johnson

No: None

Absent: None

Introduced by:	Mayor
Date:	09/16/25
Hearing:	10/14/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-19-14**

**AN ORDINANCE APPROPRIATING U.S. TREASURY LOCAL
ASSISTANCE AND TRIBAL CONSISTENCY FUNDS TO SUPPORT THE
CENTRAL PENINSULA LANDFILL INFRASTRUCTURE CAPITAL
IMPROVEMENTS**

WHEREAS, this ordinance appropriates \$1,700,000 of the U.S. Treasury Local Assistance and Tribal Consistency Funds, established by the American Rescue Plan Act, awarded to the Kenai Peninsula Borough in 2022, to be used for the purpose of the Central Peninsula Landfill Infrastructure Improvements Project with a majority of the funds being used to purchase a new landfill compactor at the Central Peninsula Landfill;

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 U.S. Treasury Local Assistance and Tribal Consistency funds in the amount of \$1,250,000 are appropriated to account no. 411.32122.LATC2.49999 for the Central Peninsula Landfill Compactor.

SECTION 3. That U.S. Treasury Local Assistance and Tribal Consistency funds in the amount of \$450,000 are appropriated to account no. 411.32122.LATC3.49999 for the Central Peninsula Landfill Bailer Building Capital Infrastructure Project.

SECTION 4. 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 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 immediately.

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

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough
Solid Waste Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*
Brandi Harbaugh, Finance Director *BT*

FROM: Tom Winkler, Special Assistant to the Mayor Facilities and Operations *TW*
John Hedges, Purchasing & Contracting Director *JH*

DATE: September 4, 2025

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

The Solid Waste Department has identified some key items as documented in the Central Peninsula Landfill (CPL) Master Plan. A core priority identified in that plan was inadequate compaction of the waste at CPL. Currently, CPL operates two landfill compactors both have many working hours with one at the end of its useful life and the other one very close. In order to improve compaction, achieve greater efficiency and reduce cost as a result of equipment breakdown the CPL recommends the purchase of a new landfill compactor in the amount of \$1,250,000.

In December 2024, CPL experienced a catastrophic failure of its recycling baler. The Solid Waste Department is currently in the process of purchasing a used baler from Valley Recycling that will be used primarily for the recycling of cardboard. In addition to the need for improved recycling services, the CPL baler building hasn't been improved or modified since it was constructed in the 1990's. As such the Solid Waste Department recommends appropriating funding for the purpose of removing and demolishing the existing failed baler and engineering design services that will repurpose and better utilize the existing baler building to provide for some recycling and support more efficient waste handling operation. the estimated value for the removal of the old bailer and the development of bid ready design documents is \$450,000.

In October 2022, the Borough was awarded U.S. Treasury Local Assistance and Tribal Consistency Funds ("grant funds"), established by the American Rescue Plan Act. The Borough is a direct grant recipient of \$12 million. Capital expenditures on core facilities and equipment for the government entity are eligible expenditures. The Solid Waste Department recommends appropriation of \$1,700,000 of the grant funds for the Central Peninsula Landfill Infrastructure Improvements project.

Your consideration is appreciated.

FUNDS/ACCOUNT VERIFIED	
Account: <u>411.32122.LATC2.49999</u>	Amount <u>\$1,250,000</u>
Account: <u>411.32122.LATC3.49999</u>	Amount <u>\$450,000</u>
By: <u><i>CW</i></u>	Date: <u>9/5/2025</u>

Introduced by:	Mayor, Cox
Date:	09/02/25
Hearing:	10/14/25
Action:	
Vote:	

**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 readability 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:

CHAPTER 5.11. - PERSONAL PROPERTY TAX AND GENERAL PROVISIONS

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.

5.11.040. - Personal property tax—Watercraft.

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

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

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

- (B) Permanent registration. 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) Tax Allocation. 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) Fine. 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) Penalty. 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) Distraint and Sale. The lien of personal property taxes 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.
 - (2) 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.

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.

5.12.050. - Errors or Omissions—Adjustments to the Roll—Administrative adjustment meeting.

- (A) Assessment notice. 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.

5.12.070. - 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) Supplementary assessments. 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.

- (A) Due date. Taxes are payable when billed. Payment in full is due on or before 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) *Penalty and interest.* 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 low-income 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 low-income 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) "Hazardous substance" 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

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) Threshold. 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) *Proceeds for property within a city.* 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) Barred claims under State law. 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) Land and all buildings, structures, improvements, and fixtures 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:

CHAPTER 5.13. - REAL PROPERTY TAX EXEMPTIONS, TAX CREDITS, 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) Individuals. 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. The decision to approve or deny an economic development or community purpose property tax exemptions is a discretionary legislative decision by 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) Senior Citizens' exemption. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090.
- (2) Disabled veteran exemption. Subject to the application procedure, criteria, and eligibility requirements set forth in KPB 5.13.090.

(B) State mandated exemptions – Nonprofit Entities.

- (1) Municipal property. Subject to the criteria and requirements set forth in AS 29.45.030.
- (2) Federal property. 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) Armed forces. 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) Disabled veteran exemption. 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) Disabled residents. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.100.
- (4) Volunteer firefighters/EMS. Subject to the maximum exemption amount application procedure, criteria, and eligibility requirements set forth in KPB 5.13.110.
- (5) Residential real property. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.120.
- (6) Senior and disabled veteran hardship exemption. 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) Community Purpose property. 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) 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 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) Economic development property exemption. Subject to the maximum exemption amount, application procedure, criteria, and eligibility requirements set forth in KPB 5.13.180.

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

- (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) Senior Citizens Exemption Criteria. 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) Disabled Veteran Exemption Criteria. 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 \$350,000 for the senior citizen exemption, 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.

- (A) *Exemption.* An individual who otherwise qualifies for a senior citizen or 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) *Criteria.* 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) *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.

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

- (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) Criteria. 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) 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.

5.13.120. - 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) Criteria. 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.
- (D) *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. 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.

- (A) *Exemption.* Pursuant to KPB 5.13.080(C), the increase in assessed value of 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) Assessor determination. 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.

5.13.140. - Anadromous waters habitat protection areas 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 as set forth in KPB Chapter 5.12 and this chapter.
- (B) Criteria. To qualify for this tax credit, 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.

5.13.150. - Disaster damage exemption—Application requirements and criteria.

- (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) Criteria. 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) Tax roll adjustment. 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) Effect of revised assessment. 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.

5.13.160. - 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) Criteria. 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) Verification property is used exclusively for exempt purpose and 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) Definitions. For purposes of this section, “property used exclusively for religious purposes” includes the following property owned by a religious organization:

(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) Is done out of good will or provides a benefit to the general public;

(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) Definitions. 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) Definitions. 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) Income. 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) Criteria. 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) 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 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) Homer Senior Citizens, Inc.
- (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) *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).
- (D) *Assembly determination.* The assembly may by resolution grant a tax exemption, tax credit, or tax deferral at an amount 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) *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.
- (F) *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) *Returned Checks.* An appellant will be charged a fee in the amount listed in the borough's Schedule of Rates, Charges and Fees for a returned personal check on an appeal filing fee.

(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) Individuals or residential property exemptions. 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) Inability to comply determinations. 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) Duty of taxpayer. 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.

5.15.060. - 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.
- (E) 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) Presiding officer. 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) Vacancies. 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) Is physically absent from the borough for a 90-day period, unless 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) Is convicted of a felony or of an offense involving a violation of his or her oath of office; or
 - (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) Meetings. 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 * DAY
OF * 2025.**

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *DM*
Tyson Cox, Assembly Member *TEC*

FROM: Adeena Wilcox, Borough Assessor *aw*
Sean Kelley, Borough Attorney *sk*

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~~] **lien** 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 Officers.

- 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]orough 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.

Page 3
 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) 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 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 **exemption**~~[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.

Page 4

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) 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, to reorder the subsections and add a new subsection related to independent power producers, 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

Page 5

October 2, 2025

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;

Page 6
 October 2, 2025
 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) 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.

Your consideration is appreciated.

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

FROM: Kelly Cooper, Assembly Vice President *KC*
Peter A. Micciche, Mayor *PAM*

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.]~~

...

Your consideration is appreciated.

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Borough Mayor *PM*

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.

Your consideration is appreciated.

Kenai Peninsula Borough

Legal Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

FROM: Sean Kelley, Borough Attorney *SK*
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-

Section 3 Repeal and Reenact KPB Chapter 5.12 – Real Property Tax and General Provisions

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-

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

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 specific 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 tax 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.

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

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 *SK*
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.

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

Revised October 2, 2025

Page -3-

Section 3 Repeal and Reenact KPB Chapter 5.12 – Real Property Tax and General Provisions

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.

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

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 specific 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 tax 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 – Real Property Tax Exemptions, Tax Credits, and Deferrals

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)

Total Accounts	67,069	Total Ass'd Land	10,338,137,900	1,446,825,700
Total Acreage	Not Available y	Total Ass'd Improvements	10,323,399,000	4,444,562,500
		Total Ass'd Real Property	<u>20,661,536,900</u>	<u>5,891,388,200</u>

MANDATORY EXEMPTIONS

		Count	KPB Value	City Value
400	Government Exempt Value	4,985	7,249,695,400	1,298,756,600
402	University Exempt Value	185	93,965,500	81,536,200
403	Mental Health Trust Exempt Value	144	105,019,600	2,540,200
404	Religious Exemption	214	116,644,500	61,403,000
406	Charitable Exempt Value	169	104,266,900	85,638,000
407	Cemetery Exempt Value	11	1,857,700	944,900
408	Hospital Exempt Value	8	278,463,900	277,724,800
410	State Educational Exempt Value	60	117,565,500	99,619,100
411	Armed Forces Agency Exempt Value	10	3,256,300	1,866,000
412	Senior Mandatory Exempt Value	6,713	957,019,400	291,856,000
413	Veteran Mandatory Exempt Value	624	89,959,400	18,746,300
415	ANCSA Native Exempt Value	1,813	760,674,900	2,152,800
417	Native Allotment (BIA) Exempt Value	285	43,632,900	528,100
418	MSC Multi-Purpose Senior Center Exempt Val	10	9,856,350	3,917,550
420	Electric CoOp Exempt Value	112	21,893,700	12,658,700
422	Clerks Deed	104	1,867,500	226,200

KPB Total	15,447	9,955,639,450	2,240,114,450
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OPTIONAL EXEMPTIONS

		Count	KPB Value	Count	City Value
421	Housing Authority Exempt Value	43	13,609,800	0	6,274,800
451	OP Residential Boro Exemption	11,690	556,664,900	0	0
452	OP 20k City Residential Exemption	0	0	1,266	25,250,000
453	OP Community Purpose Exempt Value	205	85,323,350	30	41,838,350
461	OP River Rehab & Restore Proj Exempt Value	28	443,100	0	0
462	OP Senior Resident >150k Exempt Value	5,922	704,274,500	0	0
463	OP Disabled Veteran >\$150k Exempt Value	587	144,660,600	0	0
464	OP Soldotna Disabled Vet > 150k	0	0	31	6,837,100
465	OP Volunteer FF/EMS Exemption 1	31	310,000	8	0
466	OP Volunteer FF/EMS Exemption 2	4	40,000	3	30,000
468	OP Volunteer FF/EMS Exemption 1 City	0	0	0	90,000

KPB Total	18,510	1,505,326,250	1,338	80,320,250
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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	<u>9,200,571,200</u>	<u>3,570,953,500</u>

DEFERMENTS AND TAX CREDITS

<u>VT</u>	<u>Count</u>	<u>Description</u>	<u>Value</u>
DEFERMENTS			
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
	<u>171</u>	TAG Total DEFERMENTS	13,769,900
TAX CREDITS			
550	156	Disabled Resident \$500TAX CREDIT Brought	0
	<u>156</u>	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 KPBC 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:	Ribbens
Date:	09/16/25
Hearing:	10/14/25
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2025-23**

**AN ORDINANCE AMENDING BOROUGH CODE, KPB 22.30.110,
REGARDING ASSEMBLY COMPENSATION TO TAKE EFFECT IN
FISCAL YEAR 2027**

WHEREAS, Ordinance 2000-42, enacted October 10, 2000, increased the monthly allowance for assembly members to \$400 and the allowance for the assembly president to \$500; and

WHEREAS, twenty-five years later another slight increase is appropriate to recognize the time and efforts Assembly members put into service and to hopefully provide better incentive for a diverse candidate pool to run for Assembly seats;

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 22.30.110 is hereby amended as follows:

22.30.110. Compensation—Allowances—Benefits—Waiver.

- A. Assembly members shall receive a monthly allowance of \$[400]550.00 per month, except the assembly president, who shall receive an allowance in the amount of \$[500]650.00 per month.
- [B. *RESERVED*.]
- [C]B. Assembly members shall be provided with health and life insurance benefits on the same level and basis as provided for borough department heads.
- [D]C. An Internet access allowance of \$25.00 per month is hereby authorized for each assembly member.
- [E]D. An assembly member may elect to forego any allowance, benefit or reimbursement for expenses upon notice to the clerk, except that an assembly member may only elect to enroll in, forego or modify health insurance coverage upon hire, during the annual open enrollment period for the following calendar year's coverage or as the result of a qualifying life event or family status change as allowed under applicable law.

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 be effective on July 1, 2026.

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

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Members, KPB Assembly

FROM: Peter Ribbens, Assembly President *PR*

DATE: September 5, 2025

RE: Resolution 2025- 23__, Amending Borough Code, KPB 22.30.110, Regarding Assembly Compensation to Take Effect in Fiscal Year 2027 (Ribbens)

A lot of time and energy go into adequately preparing for and attending biweekly Assembly meetings. In addition to reading the meeting packets and educating ourselves on the issues, Assembly members spend a lot of time discussing issues with constituents and attending service area board meetings, APC meetings, community meetings and other events as part of our service on the Assembly. This ordinance proposes a slight increase to the current monthly compensation figures, which have not been increased since 2000. The intent is to provide some incentive to serve. It is hard for individuals with full-time jobs to serve. This ordinance will not completely solve that problem but it's a step in the right direction.

The effective date for this ordinance is July 1, 2026 – this effective date is proposed because it will allow for proper budgeting for this increase going into FY27 and not require an off-budget appropriation ordinance.

Your consideration is appreciated.

Introduced by: Scalzi & Brown
Date: 09/12/00
Hearings: 09/26/00 & 10/10/00
Action: Postponed until 10/10/00
Action: Enacted
Date: 10/10/00
Vote: 7 Yes, 2 No

**KENAI PENINSULA BOROUGH
ORDINANCE 2000-42**

**AN ORDINANCE AMENDING KPB 22.30.110(A) INCREASING THE MONTHLY
ALLOWANCE FOR ASSEMBLY MEMBERS**

WHEREAS, the borough code currently provides that assembly members receive a monthly allowance of \$200, and the assembly president receives a monthly allowance of \$300; and

WHEREAS, although life and health insurance benefits were added in 1985, and the auto allowance was added in 1982, the basic monthly compensation for assembly members has not changed since the enactment of Ordinance 78-73 in January 1979, over 21 years ago; and

WHEREAS, the assembly appropriated sufficient funds in the fiscal year 2001 budget to provide for an increase in the monthly allowance paid to assembly members;

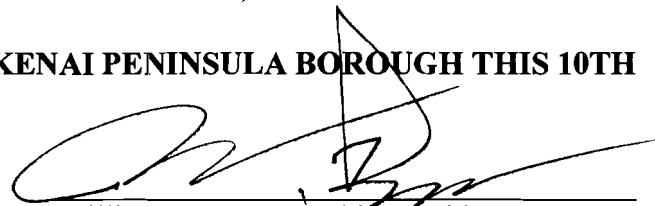
**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI
PENINSULA BOROUGH:**

SECTION 1. That KPB 22.30.110(A) shall be amended to read as follows:

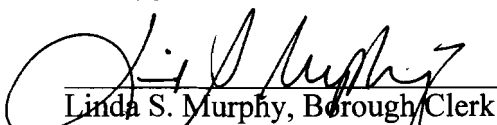
- A. Assembly members shall receive a monthly allowance of ~~[\$200.00]~~ \$400.00 per month, except the assembly president, who shall receive an allowance in the amount of ~~[\$300.00]~~ \$500.00 per month.

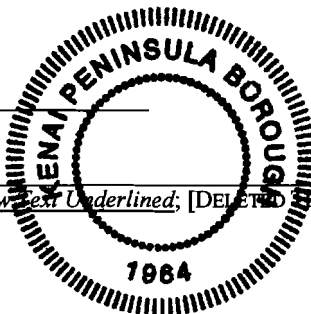
SECTION 2. That this ordinance shall take effect on November 1, 2000.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 10TH
DAY OF OCTOBER, 2000.**


William Popp, Assembly President

ATTEST:


Linda S. Murphy, Borough Clerk



Introduced by:
Date:
Action:
Vote:

Mayor
10/14/25

**KENAI PENINSULA BOROUGH
RESOLUTION 2025-039**

**A RESOLUTION AUTHORIZING A SOLE SOURCE AWARD TO SCS
ENGINEERS TO PROVIDE A PHASE 1 EVALUATION FOR THE
FEASIBILITY OF A CLASS I UNDERGROUND INJECTION CONTROL
WELL AT CENTRAL PENINSULA LANDFILL**

WHEREAS, the KPB Solid Waste Department is exploring the feasibility of a UIC Class One Injection Well at Central Peninsula Landfill (CPL) for the purpose of exploring a more cost-effective method for leachate disposal; and

WHEREAS, this resolution authorizes a sole source award to SCS Engineers for the Phase I evaluation based on the fact that SCS Engineers is uniquely qualified to perform this analysis due to their experience in evaluating local geology, deep well injection implementation and operation, leachate disposal and the fact that they already have intimate knowledge of the CPL leachate disposal process due to their previous engagement completing a Class One well screening study;

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

SECTION 1. That the Mayor is authorized to award a contract to SCS Engineers for Phase I evaluation for the project exploring the feasibility of a UIC Class One Injection Well at KPB's Central Peninsula Landfill. The Mayor is authorized to execute all necessary contracts or other documents to effectuate the intent and purpose of this resolution.

SECTION 2. That this resolution is effective immediately.

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

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Solid Waste Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*
Brandi Harbaugh, Finance Director *BH*
John Hedges, Purchasing and Contractor Director *JH*

FROM: Tom Winkler, Acting Solid Waste Director *TW*

DATE: October 2, 2025

RE: Resolution 2025-039 , Authorizing a Sole Source Award to SCS Engineers to Provide a Phase I Evaluation for the Feasibility of a Class I Underground Injection Control Well at Central Peninsula Landfill (Mayor)

The Solid Waste Department engaged SCS Engineers to perform a Class 1 well screening study, focused on the feasibility of a UIC Class One Injection Well at Central Peninsula Landfill for the purpose of leachate disposal. The result of that study indicated that the use of an injection well to dispose of CPL leachate was not only possible but could be more cost effective than current methods.

The next step in this due diligence process is to complete a Phase I evaluation. This work will complete a much more in depth look at the site-specific deep geology and available seismic surveys. The results of the site specific and economic cost analysis will be used in determining the possibility of developing a project that would address the KPB's leachate disposal issues for the foreseeable future.

SCS Engineers is uniquely qualified to perform this analysis based on their experience in evaluating local geology, deep well injection implementation and operation, and leachate disposal. SCS has performed work for Solid Waste Services in the Municipality of Anchorage and very familiar with the geology of south-central Alaska and Cook inlet.

Authorization to award a contract is in the best interest of the KPN. Funding for this project is \$60,000 and available in account number 290-32122-43011

Your consideration is appreciated.

FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED	
Account:	<u>290.32122-43011</u>
Amount:	<u>\$60,000.00</u>
By:	<u><i>CJ</i></u>
Date:	<u>10/3/2025</u>

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.**

Peter Ribbens, Assembly President

ATTEST:

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Member, KPB Assembly

THRU: Peter A. Micciche, Borough Mayor *PM*
Brandi Harbaugh, Finance Director *BH*

FROM: Sara Dennis, Controller *SD*

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. <u>100.27910 (FB)</u>	
Amount <u>\$47,740.00</u>	
By: <u><i>CF</i></u>	Date: <u>10/2/2025</u>

Kenai Peninsula Borough
Office of the Borough Clerk

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Michele Turner, CMC, Borough Clerk (MT)

FROM: Heather Mills, Borough Clerk Administrative Assistant (HM)

DATE: Tuesday, October 14, 2025

RE: Kasilof River Aero-Garden's, LLC – Limited Marijuana Cultivation Facility -
New License #40302

Kenai Peninsula Borough Code 7.30.010 provides that the Assembly shall review and make recommendations to the state on applications for new licenses located within the Borough. Accordingly, the attached application filed by Kasilof River Aero-Garden's, LLC is being submitted to you for review and recommendation.

The Finance Department reviewed the application and has no objection to the new license based on unpaid taxes. The Planning Department reviewed the application and has no objection to the new license based on the standards set forth in KPB 7.30.

RECOMMENDATION:

That the Assembly approves the issuance of a letter of non-objection to the Alcohol Marijuana Control Office regarding the new Limited Marijuana Cultivation Facility license as requested by **Kasilof River Aero-Garden's, LLC**, Kasilof, with the recommendation that the following conditions be placed on the state license pursuant to 3 AAC 306.060(b):

1. The marijuana establishment shall conduct their operation consistent with the site plan submitted to the Kenai Peninsula Borough.
2. There shall be no parking in borough rights-of-way generated by the marijuana establishment.
3. The marijuana establishment shall remain current in all Kenai Peninsula Borough tax obligations consistent with KPB 7.30.020(A).

cc: brianehlers79@gmail.com



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce,
Community,
and Economic Development

Alcohol and Marijuana Control Office

550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

August 28, 2025

Kenai Peninsula Borough

VIA Email: micheletturner@kpb.us; sessert@kpb.us; mjenkins@kpb.us; nscarlett@kpb.us; mboehmler@kpb.us;
rraidmae@kpb.us; slopez@kpb.us; bcarter@kpb.us; jrasor@kpb.us; hills@kpb.us

License Number:	40302
License Type:	Limited Marijuana Cultivation Facility
Licensee:	Kasilof River AeroGarden's LLC
Doing Business As:	Kasilof River Aero-Garden's
Physical Address:	22720 Yukon Rd Kasilof, AK 99610-1042
Designated Licensee:	Brian Ehlers
Phone Number:	907-690-0777
Email Address:	Brianehlers79@gmail.com

☒ New Application ☐ New Onsite Consumption Endorsement Application (Retail Only)

AMCO has received a complete application for a marijuana establishment within your jurisdiction. This notice is required under 3 AAC 306.025(d)(2). Application documents will be sent to you separately via ZendTo.

To protest the approval of this application pursuant to 3 AAC 306.060, you must furnish the director **and** the applicant with a clear and concise written statement of reasons for the protest **within 60 days** of the date of this notice, and provide AMCO proof of service of the protest upon the applicant. If the protest is a "conditional protest" as defined in 3 AAC 306.060(d)(2) and the application otherwise meets all the criteria set forth by the regulations, the Marijuana Control Board may approve the license, but require the applicant to show to the board's satisfaction that the requirements of the local government have been met before the director issues the license.

3 AAC 306.010, 3 AAC 306.080, and 3 AAC 306.250 provide that the board will deny an application for a new license if the board finds that the license is prohibited under AS 17.38 as a result of an ordinance or election conducted under AS 17.38 and 3 AAC 306.200, or when a local government protests an application on the grounds that the proposed licensed premises are located in a place within the local government where a local zoning ordinance prohibits the marijuana establishment, unless the local government has approved a variance from the local ordinance.

This application will be in front of the Marijuana Control Board at our **September 17th-18th, 2025**, meeting.

Sincerely,

Kevin Richard, Director

amco.localgovernmentonly@alaska.gov



Alaska Marijuana Control Board

Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

What is this form?

This cover sheet must be completed and submitted any time a document, payment, or other marijuana establishment application item is emailed, mailed, or hand-delivered to AMCO's main office.

Items that are submitted without this page will be returned in the manner in which they were received.

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	License Number:	40302
License Type:	Limited Marijuana Cultivation Facility		
Doing Business As:	Kasilof River Aero-Garden's		
Physical Address:	22720 Yukon Rd		
City:	Kasilof	State:	AK
		Zip Code:	99610 - 1042
Designated Licensee:	Brian Ehlers		
Email Address:	brianehlers79@gmail.com		

Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	<p>Form MJ-08: Local Government Notice</p> <p>Public Notice: Local Government</p> <p style="text-align: right;">RECEIVED</p> <p style="text-align: right;">JUN 18 2025</p> <p style="text-align: right;">Dept. of Commerce AMCO</p>
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Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board

Form MJ-08: Local Government Notice

Why is this form needed?

A local government notice is required for all marijuana establishment license applications with a proposed premises that is located within a local government, per 3 AAC 306.025(b)(3). As soon as practical after initiating a marijuana establishment license application, an applicant must give notice of the application to the public by submitting a copy of the application to each local government and any community council in the area of the proposed licensed premises. For an establishment located inside the boundaries of city that is within a borough, both the city and the borough must be notified.

This form must be completed and submitted to AMCO's Anchorage office before any new or transfer license application will be considered complete.

Section 1 – Establishment Information

RECEIVED

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	License Number:	2211624
License Type:	Limited Marijuana Cultivation Facility		
Doing Business As:	Kasilof River Aero-Garden's	Dept. of Commerce AMCO	
Premises Address:	22720 Yukon Road		
City:	Kasilof	State:	Alaska
		ZIP:	99610-1042

Section 2 – Certification

I certify that I have met the local government notice requirement set forth under 3 AAC 306.025(b)(3) by submitting a copy of my application to the following local government (LG) official(s) and community council (if applicable):

Local Government(s): Kenai Peninsula Borough Date Submitted: 5-9-25

Name/Title of LG Official 1: Sue Ellen Essert Name/Title of LG Official 2: _____

Community Council: KPB Assembly Date Submitted: 5-9-25
(Municipality of Anchorage and Matanuska-Susitna Borough only)

You must be able to certify the statement below. Read the following and then sign your initials in the box to the right: Initials

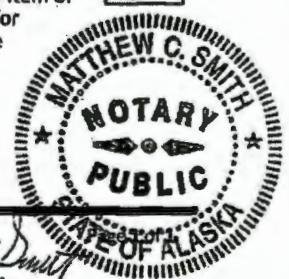
I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

BE

Brian Ehlers

Printed name of licensee

Brian Ehlers
Signature of licensee



[Form MJ-08] (rev 3/24/2022)

Matthew C. Smith
Kenai AK
06-3-2026



Public Notice

Application for Marijuana Establishment License

License Number: 40302

License Status: Initiated

License Type: Limited Marijuana Cultivation Facility

Doing Business As: Kasilof River Aero-Garden's

Business License Number: 2211824

Email Address: brianehlers79@gmail.com

Latitude, Longitude: 60.310012, -151.210300

Physical Address: 22720 Yukon Rd
Kasilof, AK 99610-1042
UNITED STATES

Licensee #1

Type: Entity

Alaska Entity Number: 10302203

Alaska Entity Name: Kasilof River AeroGarden's LLC

Phone Number: 907-690-0777

Email Address: brianehlers79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES

Entity Official #1

Type: Individual

Name: Brian Ehlers

Phone Number: 907-690-0777

Email Address: brianehlers79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES

Note: No affiliates entered for this license.

Interested persons may object to the application by submitting a written statement of reasons for the objection to their local government, the applicant, and the Alcohol & Marijuana Control Office (AMCO) not later than 30 days after the director has determined the application to be complete and has given written notice to the local government. Once an application is determined to be complete, the objection deadline and application information will be posted on AMCO's website at <https://www.commerce.alaska.gov/web/amco>. Objections should be sent to AMCO at marijuana.licensing@alaska.gov or to 550 W 7th Ave, Suite 1600, Anchorage, AK 99501.

POSTING DATE 5/9/25

RECEIVED

JUN 18 2025

Dept of Commerce
AMCO



Alaska Marijuana Control Board

Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

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License Type:	Limited Marijuana Cultivation Facility		
Doing Business As:	Kasilof River Aero-Garden's		
Physical Address:	22720 Yukon Rd		
City:	Kasilof	State:	AK
		Zip Code:	99610 - 1042
Designated Licensee:	Brian Ehlers		
Email Address:	brianehlers79@gmail.com		

Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	<p>Publisher's Affidavit</p> <p>RECEIVED</p> <p>JUN 18 2025</p> <p>Dept. of Commerce AMCO</p>
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PUBLISHER'S AFFIDAVIT

UNITED STATES OF AMERICA,
STATE OF ALASKA

}

SS:

I Doug Munn, being first duly sworn, on oath deposes and says:
That I am and was at all times here in this affidavit mentions,
Supervisor of Legals of the Sound Publishing / Peninsula Clarion,
a newspaper of general circulation and published at Kenai,
Alaska, that the advertisement, a printed copy of which is hereto
annexed was published in said paper on the dates listed below:

Marijuana License
05/16/25
05/23/25
05/30/25

x Doug Munn

SUBSCRIBED AND SWORN before me on this

20th day of May, 2025.
Donna K Schrader
NOTARY PUBLIC in favor for the State of Alaska.

My commission expires 10/19/27.

NOTARY PUBLIC
DONNA K SCHRADER
STATE OF ALASKA
My Commission Expires October 19, 2027

Kasilof River Aero-Garden's LLC is applying under
3 AAC 306.400(a)(2) for a new Limited Marijuana Culti-
vation Facility license, license #40302, doing business
as Kasilof River Aero-Garden's, located at 22720
Yukon Rd, Kasilof, AK, 99610-1042, UNITED STATES.

Interested persons may object to the application by
submitting a written statement of reasons for the objec-
tion to their local government, the applicant, and the
Alcohol & Marijuana Control Office (AMCO) not later
than 30 days after the director has determined the
application to be complete and has given written notice
to the local government. Once an application is deter-
mined to be complete, the objection deadline and appli-
cation information will be posted on AMCO's website at
<https://www.commerce.alaska.gov/web/amco>.
Objections should be sent to AMCO at
marijuana.licensing@alaska.gov or to 550 W 7th Ave,
Suite 1600, Anchorage, AK 99501.
Pub: 5/16, 5/23, 5/30 2025 1013544

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JUN 18 2025

Dept. of Commerce
AMCO

PO Box 930
Everett, WA 98203

BILLING PERIOD	ADVERTISER/CLIENT NAME
May-25	Kasilof River Aero Gardens
TOTAL AMOUNT DUE	TERMS OF PAYMENT
\$0.00	Net 30 Days

BILLING DATE	ACCOUNT NUMBER	INVOICE NUMBER
05/30/25	256589	1013544

CLARION 

ACCOUNT NAME AND ADDRESS	QUESTIONS
Kasilof River Aero Gardens <i>PO BOX 1042</i> Kasilof, AK 99610	For billing inquiries, please call 1-800-485-4920 For questions regarding rates, sizes or ad charges, please call your local sales representative. Pay past due balance immediately

THE INVOICE/STATEMENT SHALL BE DEEMED CORRECT UNLESS ADVISED IN WRITING WITHIN 30 DAYS OF BILLING DATE

	DESCRIPTION-OTHER COMMENTS/CHARGES	Size	Rate	NET AMOUNT
05/16/25	Marijuana License	2x3	10.97	\$197.46
05/23/25				
05/30/25				
	Affidavit			\$11.15
	Sales Tax			\$12.52
	thank you for your payment			- \$221.13
				\$0.00

PLEASE DETACH AND RETURN BELOW WITH YOUR REMITTANCE

BILLING PERIOD	ACCOUNT NUMBER	ADVERTISER/CLIENT NAME
May-25	256589	

Sound Publishing, Inc
PO Box 930
Everett, WA 98203

How to pay your bill:
PC or Telephone banking through your financial institution.
By credit card, please call 1-800-489-3390
By check payable to Sound Publishing, Inc.

RECEIVED

JUN 18 2025

Dept: of Commerce
AMCO



Alaska Marijuana Control Board

Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

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Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	License Number:	40302
License Type:	Limited Marijuana Cultivation Facility		
Doing Business As:	Kasilof River Aero-Garden's		
Physical Address:	22720 Yukon Rd		
City:	Kasilof	State:	AK
		Zip Code:	99610 - 1042
Designated Licensee:	Brian Ehlers		
Email Address:	brianehlers79@gmail.com		

Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	<p>Entity Documents</p> <p>RECEIVED</p> <p>JUN 18 2025</p> <p>Dept. of Commerce AMCO</p>
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**Single-Member LLC Operating Agreement
of
Kasilof River AeroGarden's LLC**

1. COMPANY. This LLC Operating Agreement ("Agreement") entered as of the undersigned date shall take effect on May 11 2025, between the Company and its Members mentioned herein:

a.) Formation Details.

Company Name: Kasilof River AeroGarden's LLC
Principal Address: 22720 Yukon Road, Kasilof , Alaska, 99610-1042
State of Formation: Alaska
Date of Formation: February 22 2025

b.) Tax Classification. The Company shall be classified for tax purposes as a(n) Tax code 280E, Cannabis.

c.) Business Purpose. Limited Marijuana Cultivation Facility

d.) Term. In Perpetuity.

e.) Fiscal Year-End (Tax Purposes). The last day of the month of December.

2. SINGLE MEMBER. The Company is formed with a single Member known as:

Name: Brian Ehlers
Ownership: 100%
Mailing Address: P.O. Box 1042, Kasilof , Alaska, 99610-1042

Hereinafter known as the "Member." The Company is owned solely and in its entirety by the Member. In consideration of the mutual covenants set forth herein and other valuable consideration, the receipt and sufficiency of which hereby are acknowledged, the Member and the Company agree as follows:

3. MEMBER DECISIONS.

a.) Business Decisions. Business decisions related to the Company's activities, finances, and management shall be made solely by its Member unless a Manager is selected to handle its affairs.

b.) Amending this Agreement. Any amendments to this Agreement shall be made solely by the Member.

c.) Adding New Members. Adding new Members to this Company shall be made solely by the Member.

d.) Dissolving the Company. To dissolve the Company and cease business activities, this shall be made solely by the Member.

4. MANAGEMENT. Any and all decisions of the Company shall be made by the Member.

5. DISTRIBUTIONS. Company profits shall be distributed at the Member's sole discretion.

RECEIVED

Page 1
JUN 18 2025

Dept. of Commerce
AMCO

6. MEETINGS. Company meetings shall be held, with all Members expected to be present, only when required or called upon by the Members.

7. PROFITS AND LOSSES. The allocation of profits and losses of the Company shall be shared and paid to the Member. If additional Members are added, such allocation of profits and losses shall be shared in accordance with the Company's ownership interest.

8. CAPITAL CONTRIBUTIONS. The Member agrees to make the following Capital Contribution(s) to the Company: The member will make a capital contribution of \$50,000 for initial start up cost and to sustain LLC for the first 3 months of business.

9. LIABILITY. The Member, and any authorized person acting under the management of the Company, or under the capacity of any officer, director, stockholder, partner, member, affiliate, employee, agent, or representative of the Company ("Covered Person") shall not be liable to the Company or any Covered Person for any loss, damage, or claim incurred by reason of any action taken or omitted to be taken by such Covered Person in their respective capacity, so long as such action or omission does not constitute fraud or willful misconduct. This Agreement is not intended to, and shall not, create or impose any fiduciary duty on any Covered Person. Each Member and the Company hereby waive any fiduciary duties that, absent such waiver, may be implied by Governing Law, and in doing so, acknowledge and agree that the duties and obligations of each Covered Person to each other and the Company are only as expressly outlined in this Agreement. The provisions of this Agreement, to the extent that they restrict the duties and liabilities of a Covered Person otherwise existing or at law or in equity, are agreed by each Member to replace such other duties and liabilities.

10. INDEMNIFICATION. The Company will indemnify any person who was or is a defendant or is threatened to be made a defendant in a pending or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative (other than an action by or in the right of the Company) because the person is or was a member, employee, or agent of the Company, or is or was serving at the request of the Company. This indemnification covers expenses (including attorney's fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred in connection with such action, suit, or proceeding, provided that the member determines that the individual's actions were in or not opposed to the best interest of the Company and, with respect to any criminal action or proceeding, the individual had no reasonable cause to believe their conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of no contest does not, by itself, create a presumption that the person did or did not act in good faith and in a manner they reasonably believed to be in the best interest of the Company and, with respect to any criminal action or proceeding, had reasonable cause to believe that their conduct was lawful.

11. DISSOLUTION. At the Member's decision, the affairs of the Company may be wound down and dissolved. Upon the dissolution of the Company, it shall immediately commence to wind down its affairs and for the Member to liquidate, sell, or transfer the business operations and assets of the Company. If debts are owed at the time of dissolution, the Company is obligated to pay creditors first before distributing cash, assets, and/or initial capital to the Member or any other economic interests.

12. AMENDMENTS. Amendments to this Agreement can be made if signed and dated by the Member and attached to this Agreement.

13. SEVERABILITY. In the event that any provision of this Agreement shall be declared to be invalid, illegal, or unenforceable, such provision shall survive to the extent it is not so declared, and the validity,

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AMCO

legality, and enforceability of the other provisions hereof shall not in any way be affected or impaired thereby, unless such action would substantially impair the benefits to any party of the remaining provisions of this Agreement.

14. DEFINITIONS.

a.) Capital Contributions. The Member may make an initial capital contribution, although there is no obligation to make such a contribution. If made, the Member shall not receive interest on any contributions, and the capital account will reflect such contributions, profits, losses, and distributions. Return of any capital contributions, if made, will be at the Member's discretion. Any contributions made are not considered loans to the Company.

b.) Governing Law. This Agreement shall be governed by and construed in accordance with the statutory laws, regulations, and rules of the State of Formation without giving effect to any choice or conflict of law provision or rule, whether of the State of Formation or any other jurisdiction.

c.) Registered Agent. The registered agent and office of the Company shall be the same as recorded and filed with the Secretary of State. Such details were recorded and filed with the Secretary of State on the formation documents or when filing an annual report.

i.) Service of Process. The registered agent and office of the Company shall serve as the service of process. As required by Governing Law, the registered agent shall meet the requirements of being open to accept notices.

d.) Secretary of State. Refers to the office or department where the Company is registered in State of Governing Law. The term "Secretary of State" is a general title, whether or not it exists in the State of Governing Law or if the Secretary of State's office is responsible for the formation of business entities.

e.) Management. The Company's business and affairs shall be managed, operated, and controlled by or under the selection made in Section 4. Such management shall have full authority to take necessary actions to achieve the Company's objectives. Such actions make legally bind the Company into certain agreements and contracts. No other individual or entity has the authority to act on behalf of the Company unless specific written authority has otherwise been granted.

i.) Manager's Compensation. If a Manager is selected to make decisions on behalf of and for the Company, and they shall be compensated, the payment made by the Company to the Manager is for their services performed. Such compensation can be changed at any time, whether or not it is amended in this Agreement.

f.) Member. The Member mentioned herein is the sole owner of the Company. Unless this Agreement is amended, the Member owns the Company in its entirety.

g.) Purpose. The business purpose is written in this Agreement for documentation reasons only. The Company is entitled to perform, engage, or be associated with any legal business purpose legal under law.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

Member's Signature:

Brian Ehlers

Date:

5/11/25

Print Name: Brian Ehlers

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Alaska Business License # 2211624

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business, and Professional Licensing

PO Box 110806, Juneau, AK 99811-0806

This is to certify that the owner

Kasilof River AeroGarden's LLC

is licensed by the department to do business as

Kasilof River Aero-Garden's

P.O. Box 1042, Kasilof, AK 99610-1042

for the period

February 22, 2025 to December 31, 2025
for the following line(s) of business:

11 - Agriculture, Forestry, Fishing and Hunting

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This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Julie Sande
Commissioner



Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board

Form MJ-00: Application Certifications

Why is this form needed?

This application certifications form is required for all marijuana establishment license applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306.

This form must be completed and submitted to AMCO's Anchorage office by each proposed licensee (as defined in 3 AAC 306.020(b)(2)) before any license application will be considered complete.

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	License Number:	40302		
License Type:	Limited Marijuana Cultivation Facility				
Doing Business As:	Kasilof River Aero-Garden's				
Premises Address:	22720 Yukon Road				
City:	Kasilof	State:	Alaska	ZIP:	99610-1042

Section 2 – Individual Information

Enter information for the individual licensee.

Name:	Brian Ehlers
Title:	Owner/Operator

Section 3 – Other Licenses

Ownership and financial interest in other licenses:

Yes No

Do you currently have or plan to have an ownership interest in, or a direct or indirect financial interest in another marijuana establishment license?

☐ ☒

If "Yes", which license numbers (for existing licenses) and license types do you own or plan to own?

--

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Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board

Form MJ-00: Application Certifications

Section 4 – Certifications

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that I have not been convicted of a felony in any state or the United States, including a suspended imposition of sentence, for which less than five years have elapsed from the time of the conviction to the date of this application.

BE

I certify that I am not currently on felony probation or felony parole.

BE

I certify that I have not been found guilty of selling alcohol without a license in violation of AS 04.11.010.

BE

I certify that I have not been found guilty of selling alcohol to an individual under 21 years of age in violation of 04.16.051 or AS 04.16.052.

BE

I certify that I have not been convicted of a misdemeanor crime involving a controlled substance, violence against a person, use of a weapon, or dishonesty within the five years preceding this application.

BE

I certify that I have not been convicted of a class A misdemeanor relating to selling, furnishing, or distributing marijuana or operating an establishment where marijuana is consumed within the two years preceding this application.

BE

I certify that my proposed premises is not within 500 feet of a school ground, recreation or youth center, a building in which religious services are regularly conducted, or a correctional facility, as set forth in 3 AAC 306.010(a).

BE

I certify that my proposed premises is not located in a liquor licensed premises.

BE

I certify that I meet the residency requirement under AS 43.23 for a permanent fund dividend in the calendar year in which I am initiating this application.

BE

I certify that all proposed licensees (as defined in 3 AAC 306.020(b)(2)) have been listed on my online marijuana establishment license application. Additionally, if applicable, all proposed licensees have been listed on my application with the Division of Corporations.

BE

I certify that I understand that providing a false statement on this form, the online application, or any other form provided by AMCO is grounds for denial of my application.

BE

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Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board

Form MJ-00: Application Certifications

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify and understand that I must operate in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.

BE

I certify and understand that I must operate in compliance with each applicable public health, fire, safety, and tax code and ordinance of this state and the local government in which my premises is located.

BE

Read each line below, and then sign your initials in the box to the right of only the applicable statement:

Initials

Only initial next to the following statement if this form is accompanying an application for a marijuana testing facility license:

I certify that I do not have an ownership in, or a direct or indirect financial interest in a retail marijuana store, a marijuana cultivation facility, or a marijuana products manufacturing facility.

Only initial next to the following statement if this form is accompanying an application for a retail marijuana store, a marijuana cultivation facility, or a marijuana products manufacturing facility license:

I certify that I do not have an ownership in, or a direct or indirect financial interest in a marijuana testing facility license.

BE

All marijuana establishment license applicants:

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

BE

Brian Ehlers

Printed name of licensee

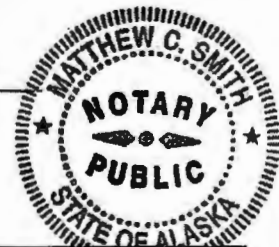
Brian Ehlers

Signature of licensee

JUN 18 2025

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[Form MJ-00] (rev 3/1/2022)

Page 3 of 3

Matthew C. Smith
Kenai AK

Exp 06-03-2026



Alaska Marijuana Control Board

Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.289.0350

What is this form?

This cover sheet **must** be completed and submitted any time a document, payment, or other marijuana establishment application item is emailed, mailed, or hand-delivered to AMCO's main office.

Items that are submitted without this page will be returned in the manner in which they were received.

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	License Number:	40302
License Type:	Limited Marijuana Cultivation Facility		
Doing Business As:	Kasilof River Aero-Garden's		
Physical Address:	22720 Yukon Rd		
City:	Kasilof	State:	AK
		Zip Code:	99610 - 1042
Designated Licensee:	Brian Ehlers		
Email Address:	brianehlers79@gmail.com		

Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	Form MJ-01: Marijuana Establishment Operating Plan Attachment 3.2. (Visitors Log) Attachment 3.3. (Kasilof River Aero-Gardens ID/Visitor Badge) Attachment 9.1. (Facility Signage) Attachment 9.2. (Business Logos)
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OFFICE USE ONLY

Received Date:		Payment Submitted Y/N:		Transaction #:	
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Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

Why is this form needed?

An operating plan is required for all marijuana establishment license applications. Applicants should review **Title 17.38 of Alaska Statutes** and **Chapter 306 of the Alaska Administrative Code**. This form will be used to document how an applicant intends to meet the requirements of those statutes and regulations. If your business has a formal operating plan, you may include a copy of that operating plan with your application, but all fields of this form must still be completed per 3 AAC 306.020(c).

What must be covered in an operating plan?

Applicants must identify how the proposed premises will comply with applicable statutes and regulations regarding the following:

- Control plan for persons under the age of 21
- Security
- Business records
- Inventory tracking of all marijuana and marijuana product on the premises
- Employee qualification and training
- Health and safety standards
- Transportation and delivery of marijuana and marijuana products
- Signage and advertising

Applicants must also complete the corresponding operating plan supplemental forms (Form MJ-03, Form MJ-04, Form MJ-05, or Form MJ-06) to meet the additional operating plan requirements for each license type.

Section 1 – Establishment & Contact Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	MJ License #:	40302		
License Type:	Limited Marijuana Cultivation Facility				
Doing Business As:	Kasilof River Aero-Garden's				
Premises Address:	22720 Yukon Road				
City:	Kasilof	State:	Alaska	ZIP:	99610-1042
Mailing Address:	P.O. Box 1042				
City:	Kasilof	State:	Alaska	ZIP:	99610-1042
Designated Licensee:	Brian Ehlers				
Main Phone:	907-690-0777	Cell Phone:	907-690-0777		
Email:	brianehlers79@gmail.com				

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Form MJ-01: Marijuana Establishment Operating Plan

Section 2 – Control Plan for Persons Under the Age of 21

2.1. Describe how the marijuana establishment will prevent persons under the age of 21 from gaining access to any portion of the licensed premises and marijuana items:

The proposed Limited Marijuana Cultivation Facility has a gated 800' driveway with call numbers to gain access onto the property. The gate will remain locked at all times. All exterior exit doors are commercial, steel doors that will remain locked from the outside. Once permission to access the property has been approved, access will only be granted into the marijuana facility to individuals providing a valid Marijuana Handlers permit in good standing order. Exterior doors automatically lock when closed.

Section 3 – Security

Restricted Access Areas (3 AAC 306.710):

3.1. Describe how you will prevent unescorted members of the public from entering restricted access areas:

All visitors must schedule visits in advance. All visitors will be met at the locked front entrance where they will provide a valid drivers license and/or Marijuana Handlers Permit in good standing order. Visitors name and license number, along with the date, time and badge number will be recorded on the log sheet prior to visitors pass being issued. No one under the age of 21 will be allowed past the entrance area. After a visitors badge is issued, a designated manager or representative will escort the visitor throughout the facility. At no time will a visitor be outside a 10 foot radius from the representative. No more than 5 tags will be issued at one time. If more than two visitors are on the premises at the same time, more than 1 authorized agent for Kasilof River Aero-Garden's must be onsite.

3.2. Describe your recordkeeping and processes for admitting visitors into and escorting them through restricted access areas:

A visitors log will be maintained at the locked enclosed entrance area. All visitors will sign in next to the company agent. The log will also contain date, time, badge number and license/ID number.

See attachment 3.2. (Visitors log)

All visitors must schedule visits in advance. All visitors will be met at the locked front entrance where they will provide a valid drivers license and/or Marijuana Handlers Permit in good standing order. Visitors name and license number, along with the date, time and badge number will be recorded on the log sheet prior to visitors pass being issued. No one under the age of 21 will be allowed past the entrance area. After a visitors badge is issued, a designated manager or representative will escort the visitor throughout the facility. At no time will a visitor be outside a 10 foot radius from the representative. No more than 5 tags will be issues at one time. If more than two visitors are on the premises at the same time, more than 1 authorized agent for Kasilof River Aero-Garden's must be onsite.

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Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

3.3. Provide samples of licensee-produced identification badges that will be displayed by each licensee, employee, or agent while on the premises, and of visitor identification badges that will be worn by all visitors while in restricted access areas:

See attachment 3.3. (Kasilof River Aero-Garden's ID/visitor badges)

Security Alarm Systems and Lock Standards (3 AAC 306.715):

3.4. Exterior lighting is required to facilitate surveillance. Describe how the exterior lighting will meet this requirement:

Facility will have exterior LED lights surrounding the perimeter of the building. Lighting will be controlled via motion, and photo cell for day and night use. All surveillance cameras will have night vision capabilities in the case of lighting failure.

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Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

3.5. An alarm system is required for all license types that must be activated on all exterior doors and windows when the licensed premises is closed for business. Describe the security alarm system for the proposed premises, explain how it will meet all regulatory requirements, and outline your policies and procedures regarding the actions to be taken by a licensee, employee, or agent when the alarm system alerts of an unauthorized breach:

Alarm system will cover all entrances/exits, and fire alarms. There are no windows in the building. Alarm system will be monitored by owner, employees, as well as 3rd party monitoring. Upon a after hrs tripped door, window or fire alarm sensor the owner will assess situation and reset alarm via control panel. In the case of emergency proper authorities and or first responders will be contacted. If owner cannot respond to alarm 3rd party monitoring will contact proper authorities. If alarm happens during business hrs owner or employee will assess situation, reset alarm via control panel or contact proper authorities if needed.

3.6. Describe your policies and procedures for preventing diversion of marijuana or marijuana product, including by employees:

All employees will be thoroughly vetted before hire to ensure proper standards are met. Products while in storage will remain in locked containers. All areas containing marijuana and or marijuana product will be under constant surveillance and monitored for any questionable actions.

3.7. Describe your policies and procedures for preventing loitering:

Loitering is not allowed before, during or after business hours. The only time anyone is allowed on the premises is to work or view the facility with a pre-approved visitors pass.

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You must be able to certify the statement below. Read the following and then sign your initials in the box to the right:

Initials

3.8. I certify that if any additional security devices are used, such as a motion detector, pressure switch, and duress, panic, or hold-up alarm, to enhance security of the licensed premises, I will have written policies and procedures describing their use.



License # 40302



Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

Video Surveillance (3 AAC 306.720):

You must be able to certify each statement below. Read the following and then sign your initials in the corresponding box: Initials

3.9. The video surveillance and camera recording system for the licensed premises covers each restricted access area, and both the interior and exterior of each entrance to the facility.

BE

3.10. Each video surveillance recording: is preserved for a minimum of 40 days, in a format that can be easily accessed for viewing (consistent with the Alcohol & Marijuana Control Office's approved format list); clearly and accurately displays the time and date; and is archived in a format that does not permit alteration of the recorded image.

BE

3.11. The surveillance room or area is clearly defined on the Form MJ-02: Premises Diagram that is submitted with this application.

BE

3.12. Surveillance recording equipment and video surveillance records are housed in a designated, locked, and secure area or in a lock box, cabinet, closet or other secure area where access is limited to the licensee(s), an authorized employee, and law enforcement personnel (including an agent of the Marijuana Control Board).

BE

3.13. Describe how the video cameras will be placed to produce a clear view adequate to identify any individual inside the licensed premises, or within 20 feet of each entrance to the licensed premises:

All entrances/exits will have a camera mounted opposite of doorway at a elevated position with a downward angle to get a clear view of persons entering/exiting doorways.

3.14. Describe the locked and secure area where video surveillance recording equipment and original copies of surveillance records will be housed and stored, and how you will ensure the area is accessible only to authorized personnel, law enforcement, or an agent of the Marijuana Control Board. If you will be using an offsite monitoring service and offsite storage of video surveillance records, your response must include how the offsite facility will meet these security requirements:

Security control room/office is located past the main entrance, up a staircase, and behind a locked solid wood door. The main entrance is under surveillance as well as midway up the stairs clearly showing the entire body and face of anyone who enters the entrance/exit door or goes up the stairs. All hard drives, critical data, and records will be stored behind locked security control room door. Only owner, employees, AMCO officer, or law enforcement will have access to security control room/office. This room will remain locked unless in use but has means to lock door from the inside.

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Dept. of Corrections

License #40302



Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

Section 4 – Business Records

Review the requirements under 3 AAC 306.755. All licensed marijuana establishments must maintain, in a format that is readily understood by a reasonably prudent business person, certain business records.

4.1. I certify that the following business records will be maintained and kept on the licensed premises:

Initials

- a. all books and records necessary to fully account for each business transaction conducted under my license for the current year and three preceding calendar years (records for the last six months must be maintained on the licensed premises; older records may be archived on or off-premises);
- b. a current employee list setting out the full name and marijuana handler permit number of each licensee, employee, and agent who works at the marijuana establishment;
- c. the business contact information for vendors that maintain video surveillance systems and security alarm systems for the licensed premises;
- d. records related to advertising and marketing;
- e. a current diagram of the licensed premises, including each restricted access area;
- f. a log recording the name, and date and time of entry of each visitor permitted into a restricted access area;
- g. all records normally retained for tax purposes;
- h. accurate and comprehensive inventory tracking records that account for all marijuana inventory activity from seed or immature plant stage until the retail marijuana or retail marijuana product is sold to a consumer, to another marijuana establishment, or destroyed;
- i. transportation records for marijuana and marijuana product, as required by 3 AAC 306.750(f); and
- j. registration and inspection reports of scales registered under the Weights and Measures Act, as required by 3 AAC 306.745.

BE

BE

BE

BE

BE

BE

BE

BE

BE

BE

4.2. A marijuana establishment is required to exercise due diligence in preserving and maintaining all required records. Describe how you will prevent records and data, including electronically maintained records, from being lost or destroyed:

All records will be locked securely in the security control room/office in fire proof filing cabinets. (Homek GS00727021 Steel 2 door locking cabinet) Electronically maintained records will have back ups on removable SSD hard drives that will be stored in a fire proof safe. Where applicable a second set of documents/files will be kept off site at owner/manager home. Electronic accounting will be performed using Quick Books, which is accessed through internet from a PC with access.

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AMCO

License# 40302



Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

Section 5 – Inventory Tracking of All Marijuana and Marijuana Product

Review the requirements under 3 AAC 306.730. All licensed marijuana establishments must use a marijuana inventory tracking system capable of sharing information with Metrc to ensure all marijuana cultivated and sold in the state, and each marijuana product processed and sold in the state, is identified and tracked from the time the marijuana is propagated from seed or cutting, through transfer to another licensed marijuana establishment, or use in manufacturing a marijuana product, to a completed sale of marijuana or marijuana product, or disposal of the harvest batch of marijuana or production lot of marijuana product.

You must be able to certify each statement below. Read the following and then sign your initials in the corresponding box: Initials

5.1. My marijuana establishment will be using Metrc, and if any other tracking software is used, it will be capable of sharing information with Metrc.

BE

5.2. All marijuana delivered to a marijuana establishment will be weighed on a scale registered in compliance with 3 AAC 306.745.

BE

5.3. My marijuana establishment will use registered scales in compliance with AS 45.75.080 (Weights and Measures Act), as required by 3 AAC 306.745.

BE

Section 6 – Employee Qualification and Training

Review the requirements under 3 AAC 306.700. All licensees, and every employee or agent of the marijuana establishment who sells, cultivates, manufactures, tests, or transports marijuana or a marijuana product, or who checks the identification of a consumer or visitor, must obtain a marijuana handler permit from the board before being licensed or beginning employment at a marijuana establishment.

You must be able to certify each statement below. Read the following and then sign your initials in the corresponding box: Initials

6.1. All licensees, and each employee or agent of the marijuana establishment who sells, cultivates, manufactures, tests, or transports marijuana or marijuana product, or who checks the identification of a consumer or visitor, shall obtain a marijuana handler permit from the board before being licensed or beginning employment at the marijuana establishment.

BE

6.2. Each licensee, employee, or agent who is required to have a marijuana handler permit shall keep that person's marijuana handler permit card in that person's immediate possession (or a valid copy on file on the licensed premises) when on the licensed premises.

BE

6.3. Each licensee, employee, or agent who is required to have a marijuana handler permit shall ensure that that person's marijuana handler permit card is valid and has not expired.

BE

6.4. Describe any in-house training that will be provided to employees and agents (apart from a marijuana handler course):

Kasilof River Aero-Garden's will provide detailed SOP's on all aspects of daily duties including proper plant care for varying growth phases, growing conditions and climate control, substrate for initial planting, mature plants and clone, plant measurement guidelines at all development stages, fertilization guidelines and schedules, nutrient deficiency prevention, insect/bacteria/fungus prevention, plant harvesting protocols, waste management protocols, cannabis inventory management, cannabis inventory control protocols, and including proper work environment hygiene.

All SOP's will be readily available to all employees.

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11/18/2025



Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

Section 7 – Health and Safety Standards

Review the requirements under 3 AAC 306.735.

You must be able to certify each statement below. Read the following and then sign your initials in the corresponding box: Initials

- 7.1. I understand that a marijuana establishment is subject to inspection by the local fire department, building inspector, or code enforcement officer to confirm that health or safety concerns are not present. BE
- 7.2. I have policies regarding health and safety standards (including: ensuring a person with an illness or infection does not come into contact with marijuana or marijuana product; good hygienic practices; cleaning and maintenance of equipment and the premises; pest deterrence; chemical storage; sanitation principles; and proper handling of marijuana and marijuana product) and will take all reasonable measures and precautions to ensure that they are met or exceeded. BE
- 7.3. I have policies to ensure that any marijuana or marijuana product that has been stored beyond its usable life, or was stored improperly, is not salvaged and returned to the marketplace. BE
- 7.4. I have policies to ensure that in the event information about the age or storage conditions of marijuana or marijuana product is unreliable, the marijuana or marijuana product will be handled in accordance with 3 AAC 306.735(d). BE

Answer "Yes" or "No" to each of the following questions:

Yes No

- 7.5. Adequate and readily accessible toilet facilities that are maintained and in good repair and sanitary condition are clearly indicated on my Form MJ-02: Premises Diagram. ✓
- 7.6. Convenient handwashing facilities with running water at a suitable temperature are clearly indicated on my Form MJ-02: Premises Diagram. ✓

7.7. If you answered "No" to either 7.5 or 7.6 above, describe how toilet and/or handwashing facilities are made accessible, as required by 3 AAC 306.735(b)(2):

Section 8 – Transportation and Delivery of Marijuana and Marijuana Products

Review the requirements under 3 AAC 306.750.

8.1. Describe how marijuana or marijuana product will be prepared, packaged, and secured for shipment. Include a description of the type of locked, safe, and secure storage compartments to be used in vehicles transporting marijuana or marijuana product:

All marijuana products will be properly weighed, labeled with corresponding product/package Metric tags, vacuum sealed with total package weight, and locked in black plastic totes. All packages will include the necessary manifests and paperwork for delivery per state regulations. All products will be transported in a locked compartment for safe travels and delivery. Or delivered with a certified courier.

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Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

You must be able to certify each statement below. Read the following and then sign your initials in the corresponding box: Initials

- 8.2. The marijuana establishment from which a shipment of marijuana or marijuana product originates will ensure that any individual transporting marijuana shall have a marijuana handler permit required under 3 AAC 306.700. BE
- 8.3. The marijuana establishment that originates the transport of any marijuana or marijuana product will use the marijuana inventory tracking system to record the type, amount, and weight of marijuana or marijuana product being transported, the name of the transporter, the time of departure and expected delivery, and the make, model, and license plate number of the transporting vehicle. BE
- 8.4. The marijuana establishment that originates the transport of any marijuana or marijuana product will ensure that a complete printed transport manifest on a form prescribed by the board must be kept with the marijuana or marijuana product at all times during transport. BE
- 8.5. During transport, any marijuana or marijuana product will be in a sealed package or container in a locked, safe, and secure storage compartment in the vehicle transporting the marijuana or marijuana product, and the sealed package will not be opened during transport. BE
- 8.6. Any vehicle transporting marijuana or marijuana product will travel directly from the shipping marijuana establishment to the receiving marijuana establishment, and will not make any unnecessary stops in between except to deliver or pick up marijuana or marijuana product at any other licensed marijuana establishment. BE
- 8.7. When the marijuana establishment receives marijuana or marijuana product from another licensed marijuana establishment, the recipient of the shipment will use the marijuana inventory tracking system to report the type, amount, and weight of marijuana or marijuana product received. BE
- 8.8. The marijuana establishment will refuse to accept any shipment of marijuana or marijuana product that is not accompanied by the transport manifest. BE

Section 9 – Signage and Advertising

Review the requirements under 3 AAC 306.770.

9.1. Describe any signs that you intend to post on your establishment, including quantity, dimensions, graphics, and location on your establishment (photos or drawings may be attached):

No person under 21 signage x 3 (10" x 20")
 Restricted Access signage x 3 (10" x 20")
 Exit and emergency exit signage x 3 (10" x 20")

Posted on all three entrances. (East facing main entrance/exit, and East and West facing emergency exits.)

See attachment 9.1. (Facility Signage)

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License # 40302



Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

9.2. Describe any advertising you intend to distribute for your establishment. Include medium types and business logos (photos or drawings may be attached):

See attachment 9.2. (Business logos)

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

BE

Brian Ehlers

Printed name of licensee

Brian Ehlers
Signature of licensee
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JUN 18 2025

Matthew C. Smith
Kenai AK 06-03-26

[Form MJ-01] (rev 3/1/2022)

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Page 10 of 11

License # 40302 -



Alaska Marijuana Control Board

Form MJ-01: Marijuana Establishment Operating Plan

(Additional Space as Needed):


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License # 40302

Attachment 3.3. (Kasilof River Aero-Garden's ID/Visitor Badge)

KASILOF RIVER
AERO-GARDEN'S
Brian Ehlers
MHP# 11481
DOB: 1/16/1979
Expires: 4/24/2027


KASILOF RIVER
AERO-GARDEN'S
License # 40302
License # 221162
P.O. Box 1042 Kasilof AK 99610
brianehlers79@gmail.com
907-690-0777

KASILOF RIVER AERO-GARDEN'S ID & VISITORS BADGE

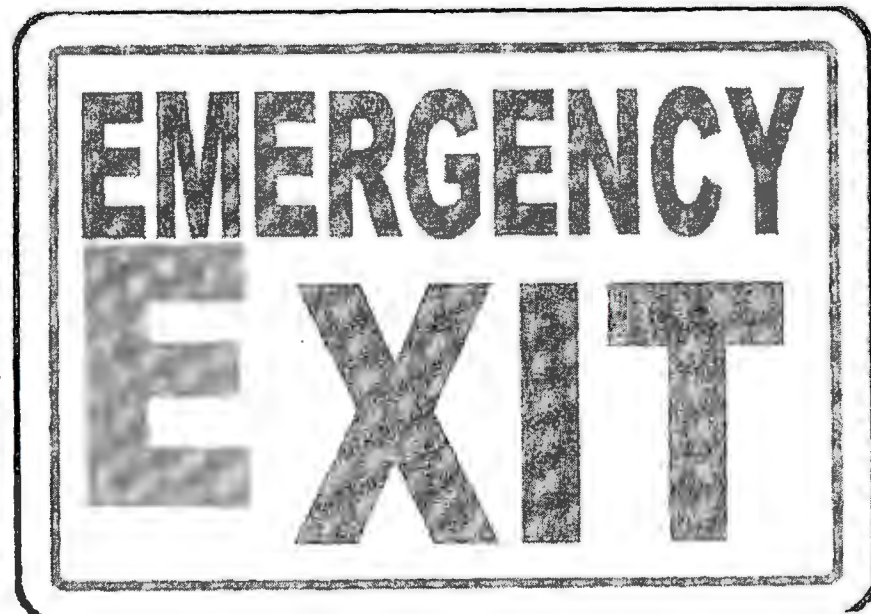
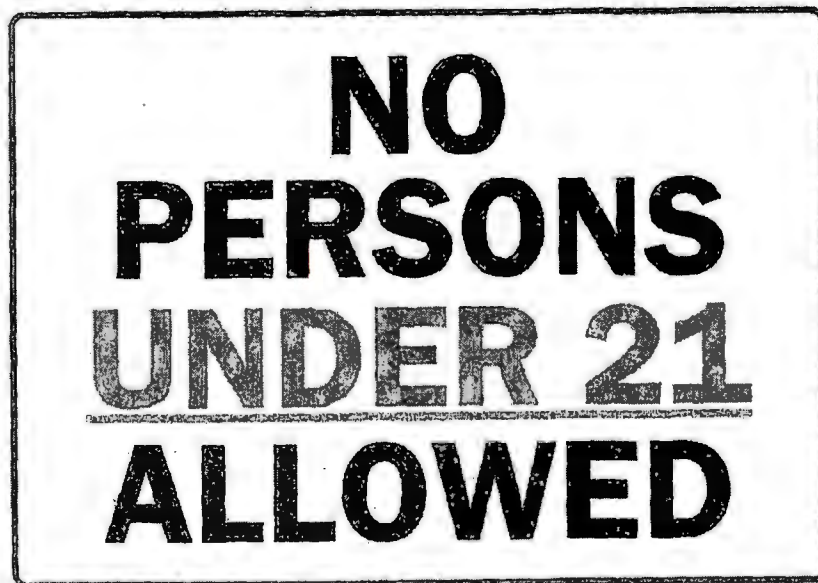
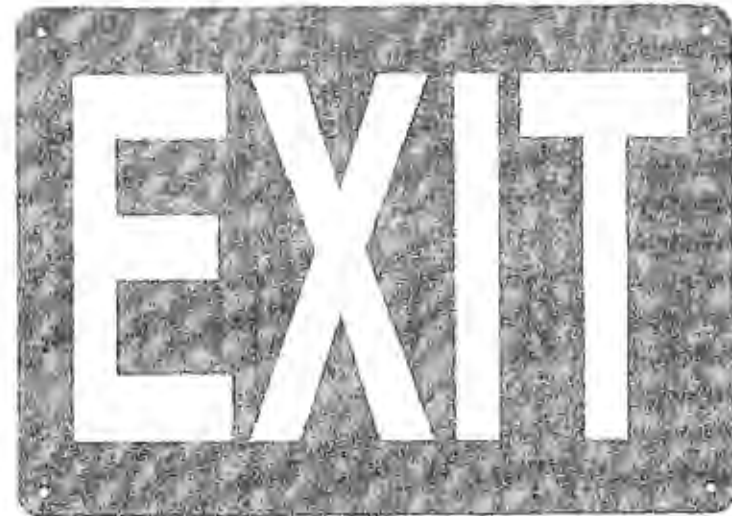
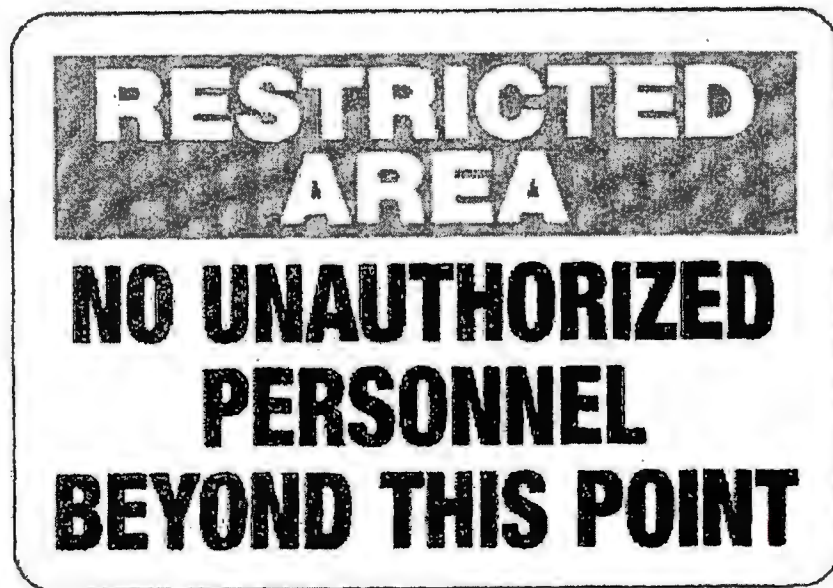
KASILOF RIVER
AERO-GARDEN'S
Visitor Badge
(0)

KASILOF RIVER
AERO-GARDEN'S
License # 40302
License # 221162
P.O. Box 1042 Kasilof AK 99610
brianehlers79@gmail.com
907-690-0777

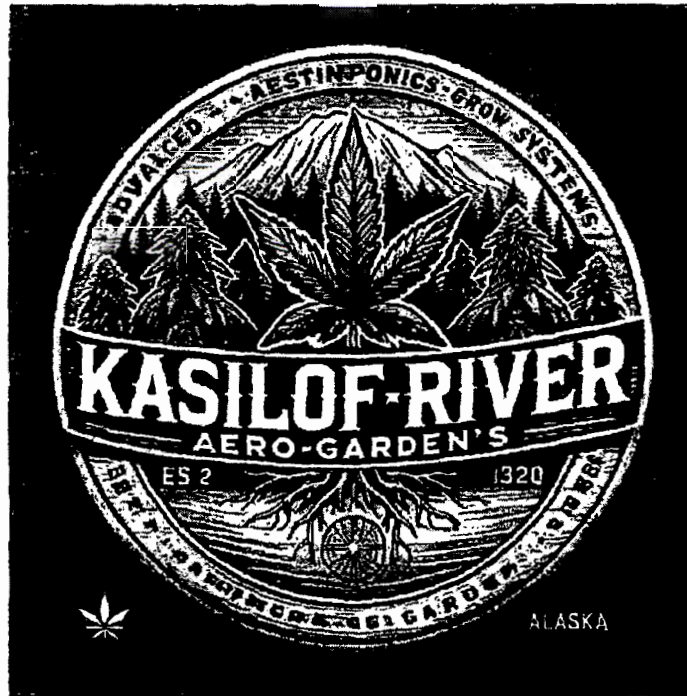
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Attachment 9.2. (Business Logos)





Alaska Marijuana Control Board

Form MJ-02: Premises Diagram

Section 2 – Required Information

For your security, do not include locations of security cameras, motion detectors, panic buttons, and other security devices. However, AMCO will require full coverage of the walk-up or drive-through exterior window area as required by 3 AAC 306.380(b) and (g) for marijuana retail establishments. Items marked with a double asterisks (**) are only required for those retail marijuana establishments that are also applying for an onsite consumption endorsement.

The following details must be included in all diagrams:

- ☐ License number and DBA
- ☐ Legend or key
- ☐ Color coding
- ☐ Licensed Premises Area Labeled and Shaded, or Outlined as appropriate
- ☐ Dimensions
- ☐ Labels
- ☐ True north arrow

The following additional details must be included in Diagram 1:

- ☐ Surveillance room
- ☐ Restricted access areas
- ☐ Storage areas
- ☐ Entrances, exits, and windows, including walk-up or drive-through exterior window for marijuana retail establishments
- ☐ Walls, partitions, and counters
- ☐ Any other areas that must be labeled for specific license or endorsement types
- ☐ ** Serving area(s)
- ☐ **Employee monitoring area(s)
- ☐ **Ventilation exhaust points, if applicable

The following additional details must be included in Diagram 2:

- ☐ Areas of ingress and egress
- ☐ Entrances and exits
- ☐ Walls and partitions

The following additional details must be included in Diagrams 3 and 4:

- ☐ Areas of ingress and egress
- ☐ Cross streets and points of reference

The following additional details must be included in Diagram 5:

- ☐ Areas of ingress and egress
- ☐ Entrances and exits
- ☐ Walls and partitions
- ☐ Cross streets and points of reference

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

Brian Ehlers

Printed name of licensee

Brian Ehlers

Signature of licensee

JUN 18 2025

[Form MJ-02] (rev 8/14/2023)

License # 40302

Dept. of Commerce
AMCO



Matthew C. Smith
Kenai, AK 06-3-26
Initial:

BE

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Alaska Marijuana Control Board
Form MJ-02: Premises Diagram

Section 3 – Cultivation Applicants ONLY

Review the requirements under 3 AAC 306.420 and 3 AAC 306.430.

3.1. Describe the site of the space(s) the marijuana cultivation facility intends to be under cultivation, including dimensions and overall square footage. Provide your calculations below:

There will be a total of 486.50 square feet under canopy. Approximately 80% will be flowering with the balance being mother plants, vegetative plants and clones.

See attachment 3.1. (Under Canopy) for best description.

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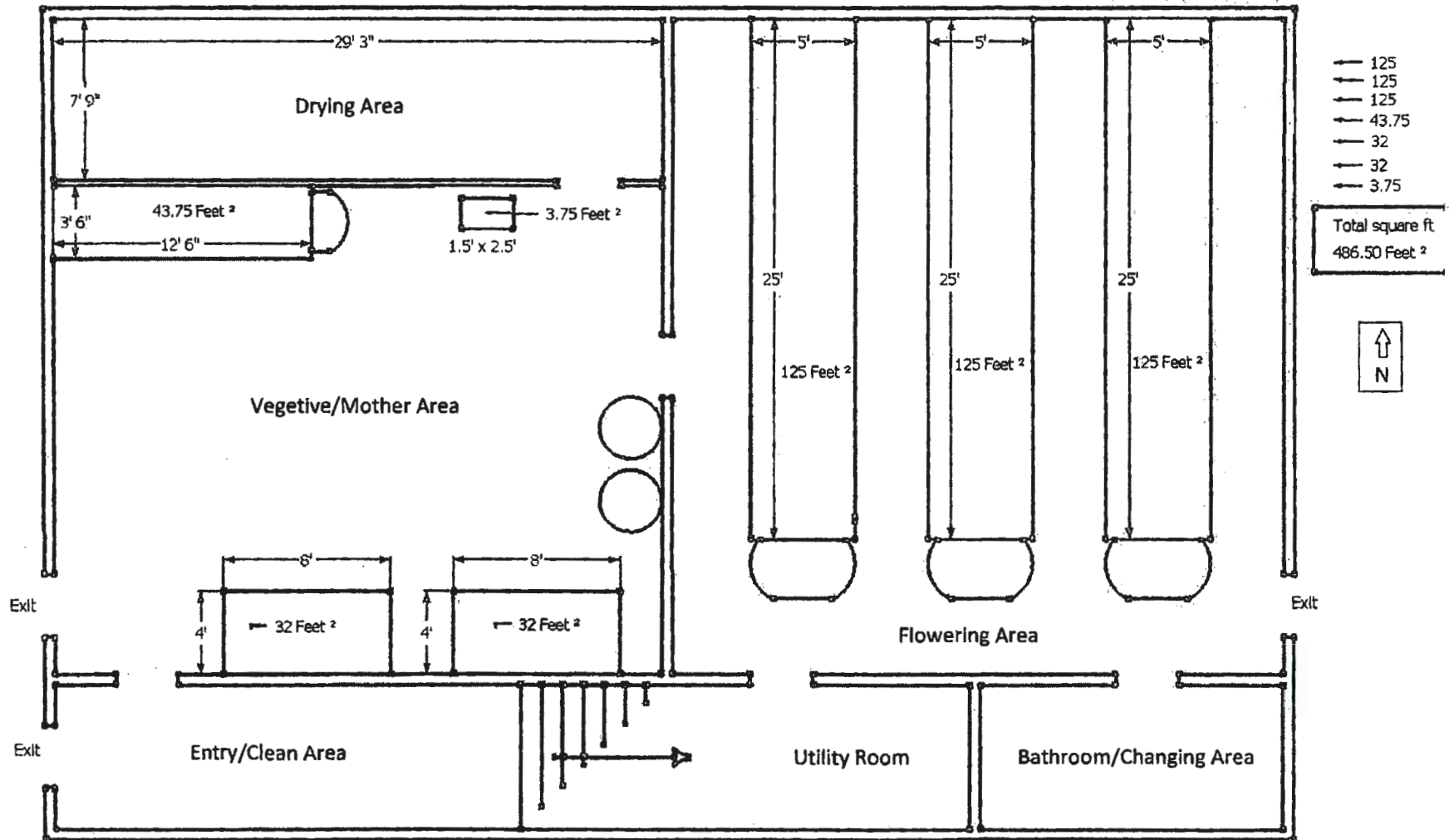
JUN 18 2025

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AMCO

Kasilof River AeroGarden's LLC License # 221162

DBA Kasilof River Aero-Garden's License # 40302

Attachment 3.1. (Under Canopy)

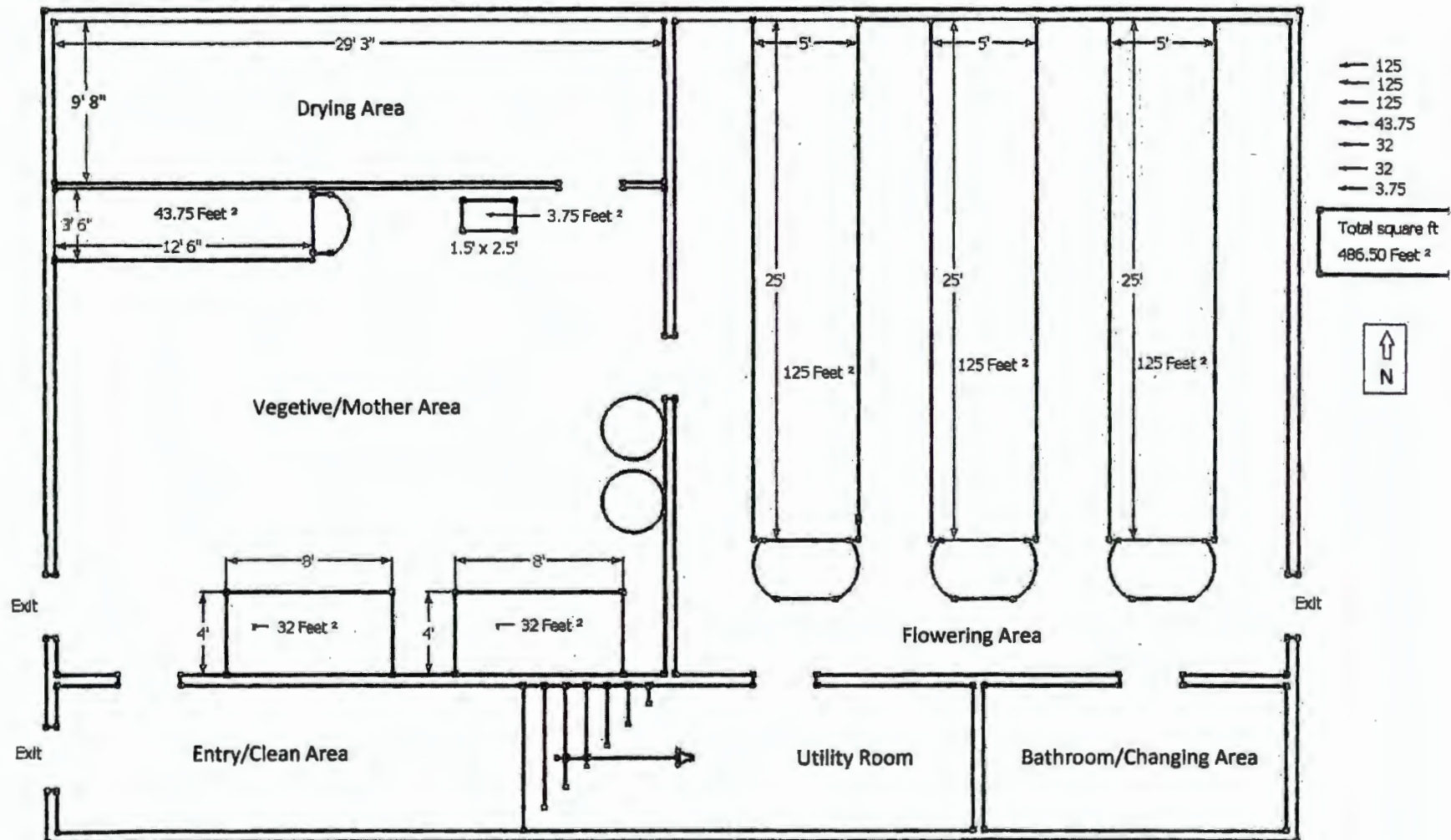


Kasilof River AeroGarden's LLC License # 221162

DBA Kasilof River Aero-Garden's License # 40302

Diagram #1 (A)

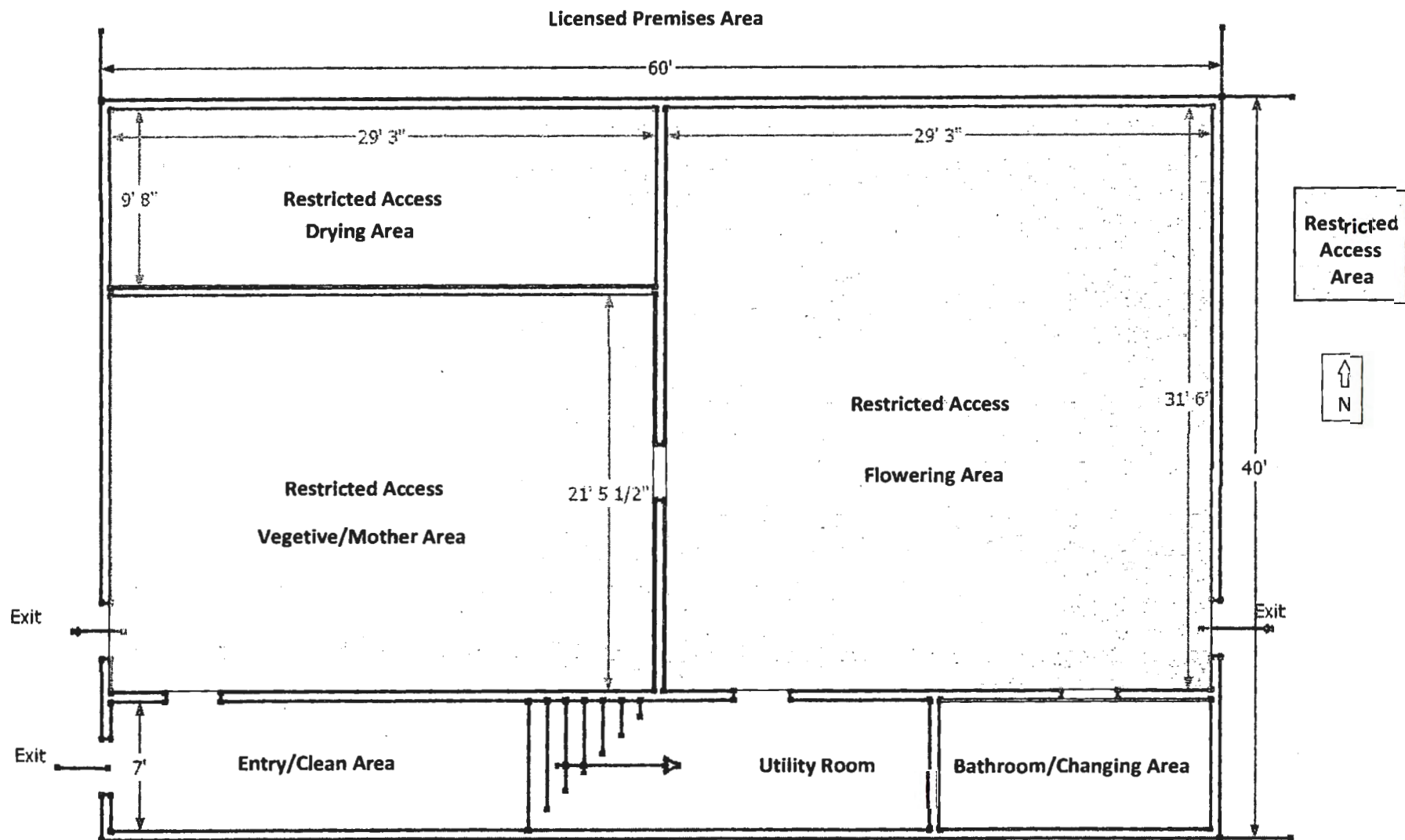
Licensed Premises Area



Kasilof River AeroGarden's LLC License # 221162

DBA Kasilof River Aero-Garden's License # 40302

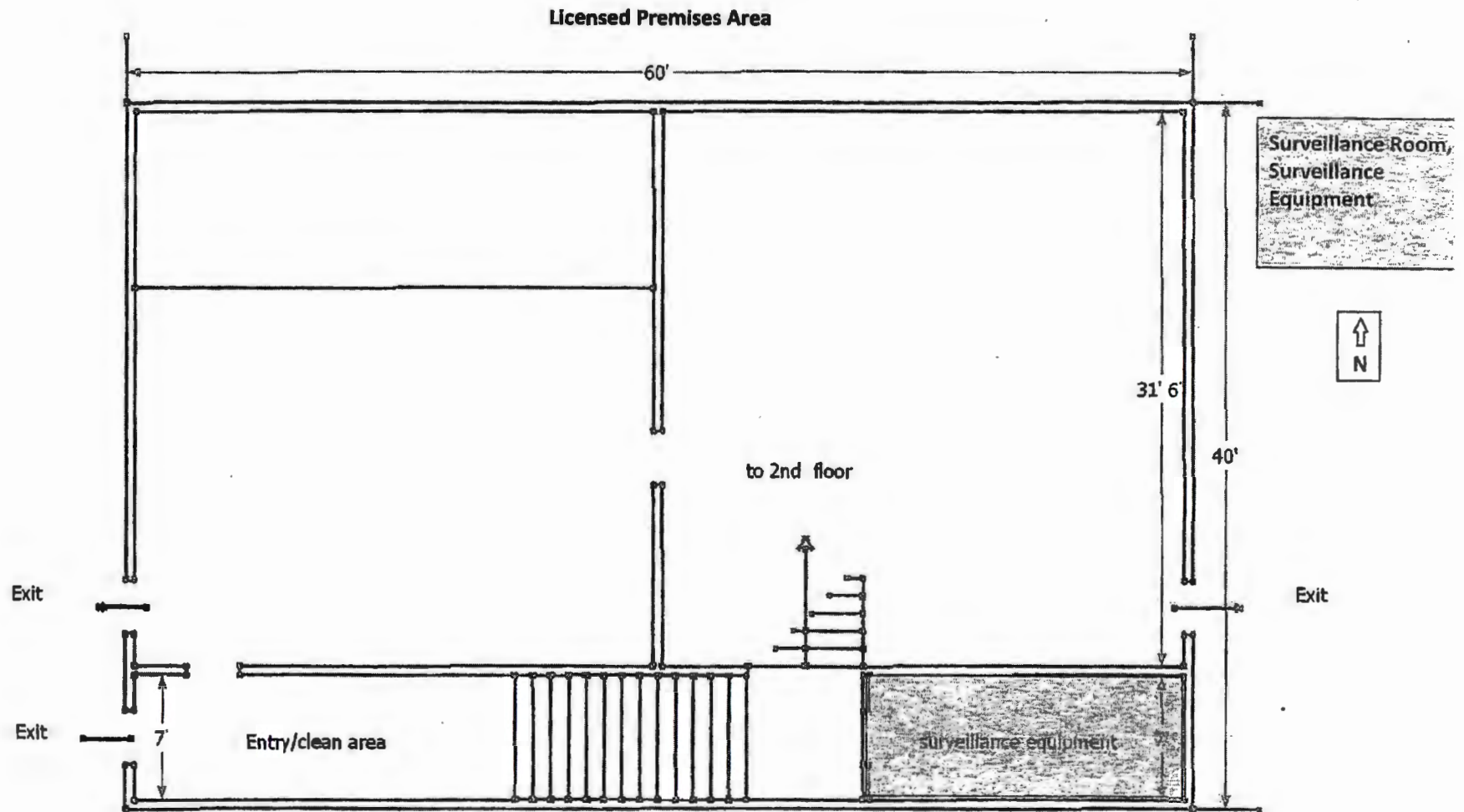
Diagram #1 (B) Restricted Access



Kasilof River AeroGarden's LLC License # 221162

DBA Kasilof River Aero-Garden's License # 40302

Diagram #1 (C) Surveillance Room 1



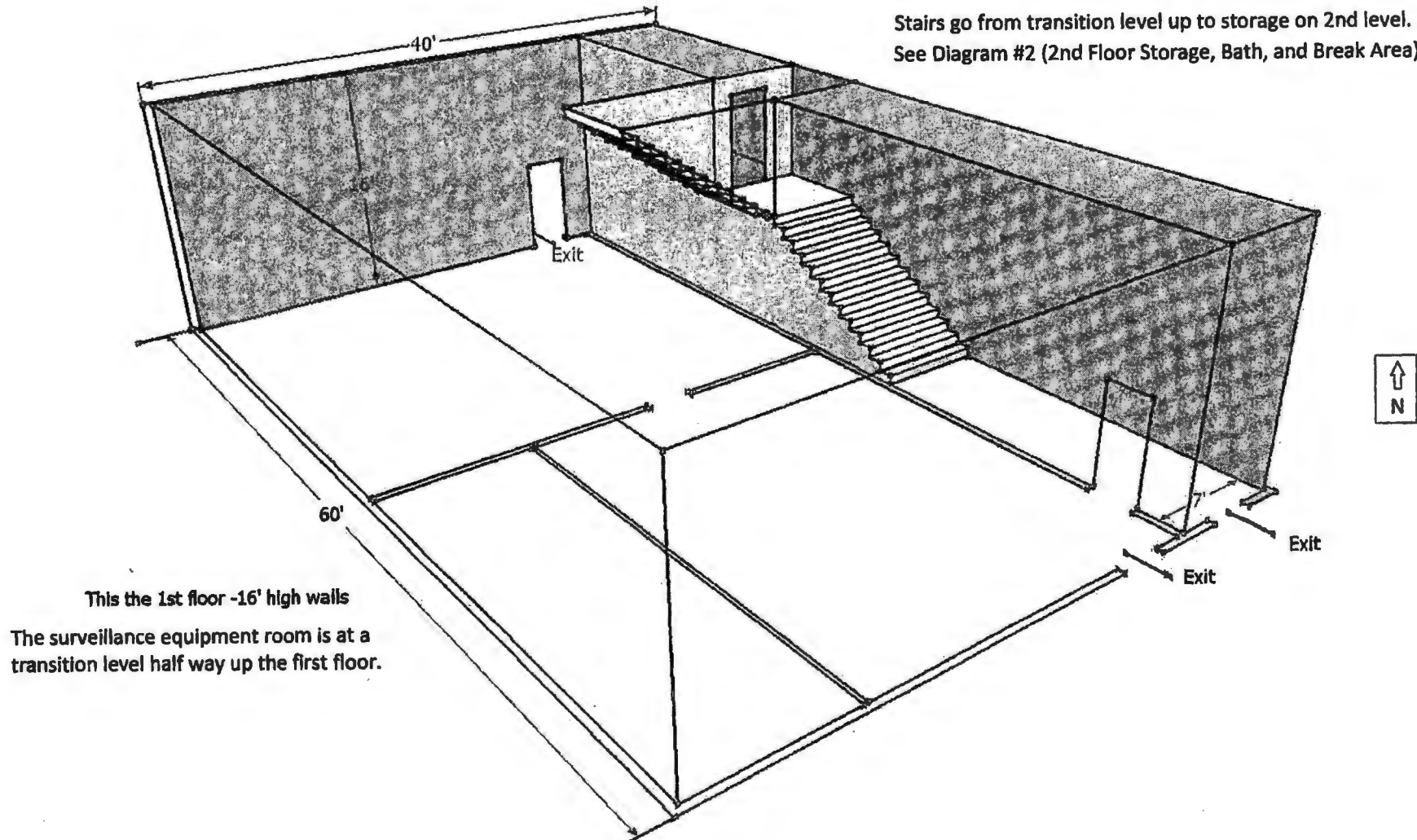
Kasilof River AeroGarden's LLC License # 221162

DBA Kasilof River Aero-Garden's License # 40302

Diagram #1 (D) Surveillance Room 2

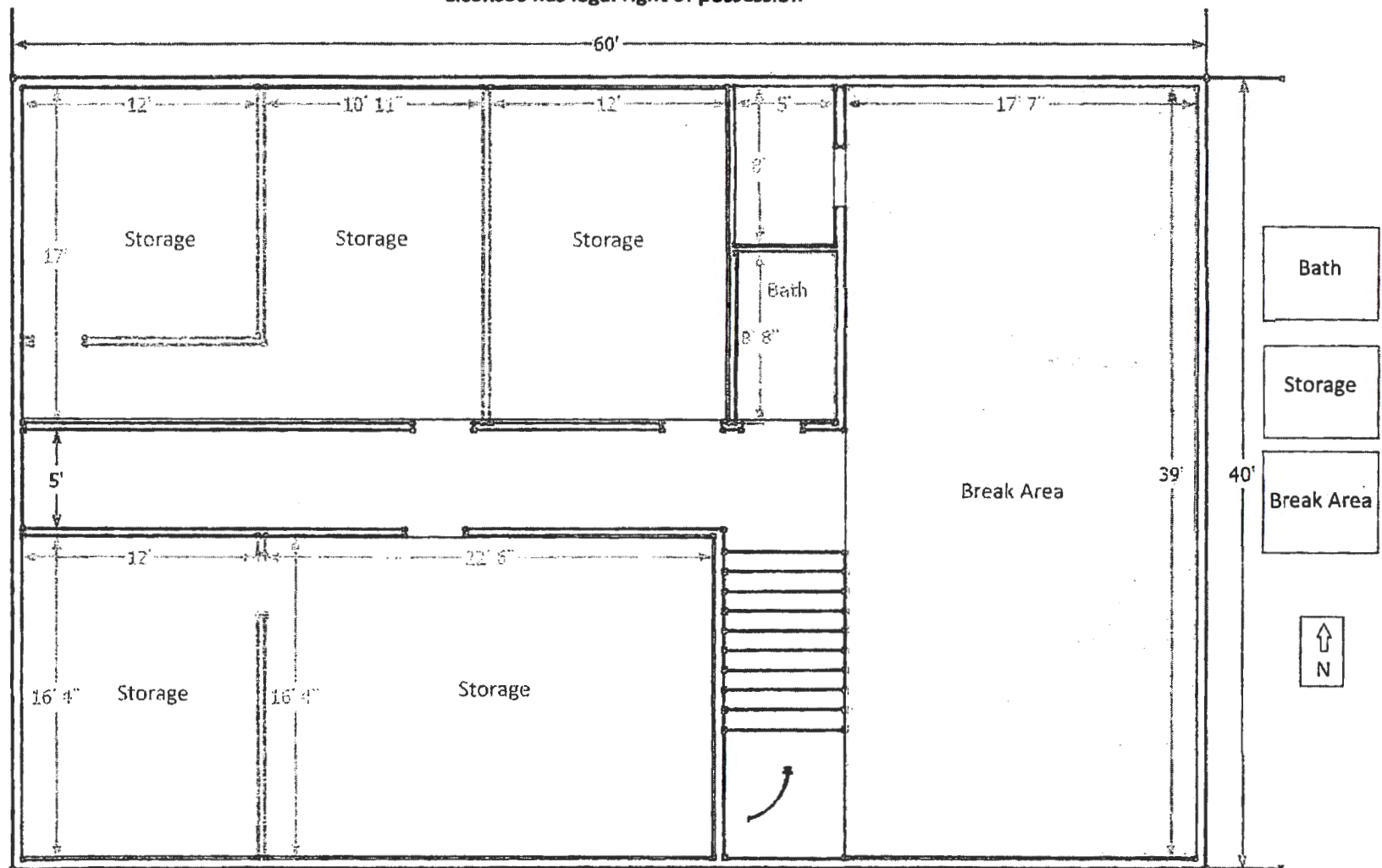
Licensed Premises Area

Stairs go from transition level up to storage on 2nd level.
See Diagram #2 (2nd Floor Storage, Bath, and Break Area)



Kasilof River AeroGarden's LLC License # 221162
DBA Kasilof River Aero-Garden's License # 40302
Diagram #2 (2nd Floor Storage, Bath, and Break Area)

Licensee has legal right of possession



Kasilof River AeroGarden's LLC License # 221162

DBA Kasilof River Aero-Garden's License # 40302

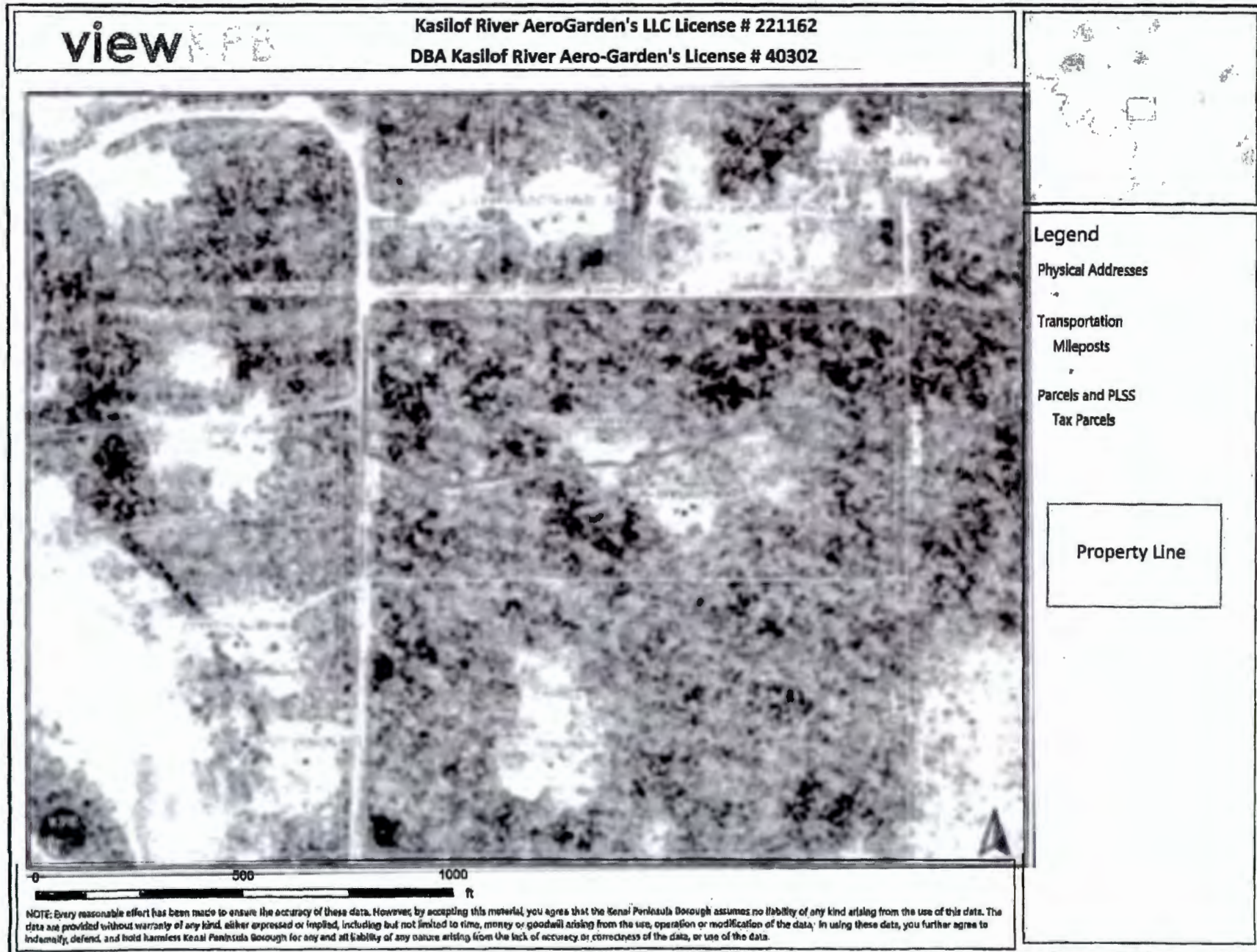
AS-BUILT SURVEY, BY

- TERRY T. EASTHAM RSL 7629
P.O. BOX 2891
SOLDOTNA, ALASKA
99669

June 5, 2003



Diagram #4 (Aerial photo with surrounding lots)





**KENAI PENINSULA
Borough**

viewKPB

Parcel Report
KPB Parcel ID: 13351165

Page 1 of 2

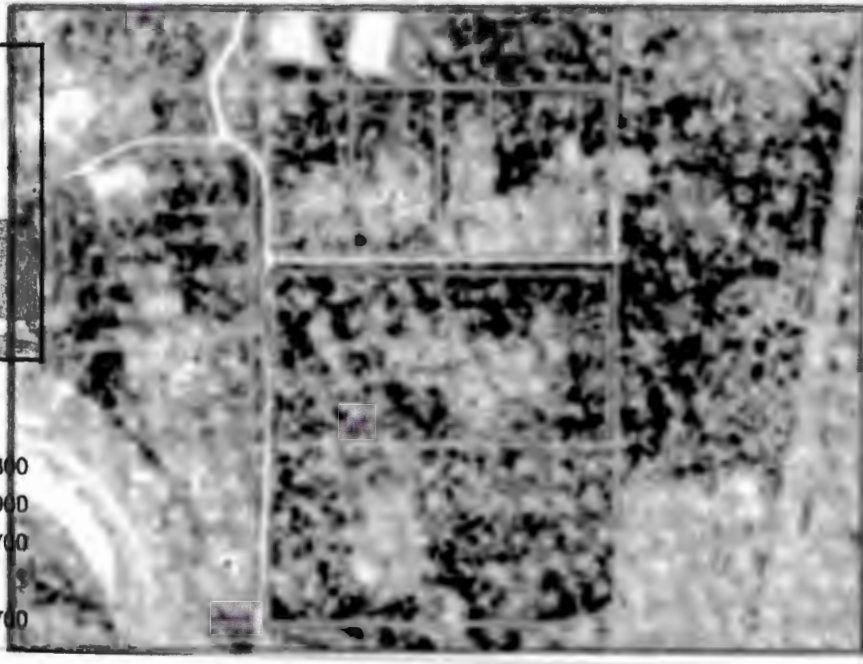
TOTAL ACREAGE: 9.1

LEGAL DESCRIPTION:

T 03N R 11W SEC 33 SEWARD MERIDIAN KN 2019082 FORT MORGAN SUB GOSSMAN ADDN TRACT B1

PHYSICAL ADDRESS(ES):

22720 YUKON RD



VALUE INFORMATION:

Land:	\$47,800
Improvement:	\$186,900
Total Assessed:	\$234,700
Exemption:	\$
Taxable Value:	\$234,700

OWNERSHIP INFORMATION:

EHLERS BRIAN
PO BOX 1042
KASILOF, AK
99610

BUILDINGS:

Improvement Type:	Other
Building Type:	LMFG
Year Built:	2014
Total Sq Ft:	2400

Improvement Type:	Other
Building Type:	MEZZUF
Year Built:	2014
Total Sq Ft:	2400

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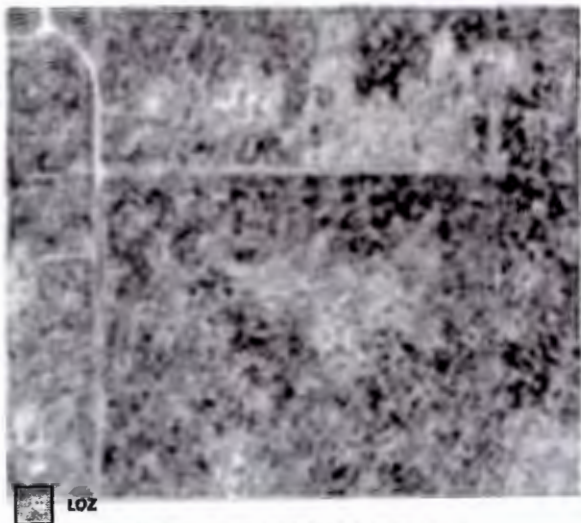
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5/19/2025 2:29 PM

ZONING

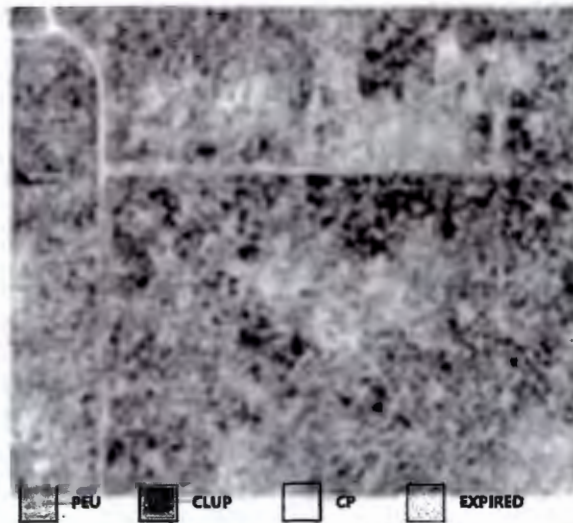
Zoning information presented here is derived from an automated overlay of the parcel indicated and zoning-related spatial information. It is presented for informational purposes only. No reliance should be placed upon the zoning information presented here and KPB assumes no liability whatsoever for the correctness thereof. Always confirm this information with KPB staff.



LOCAL OPTION ZONING DISTRICTS

KPB 21.44

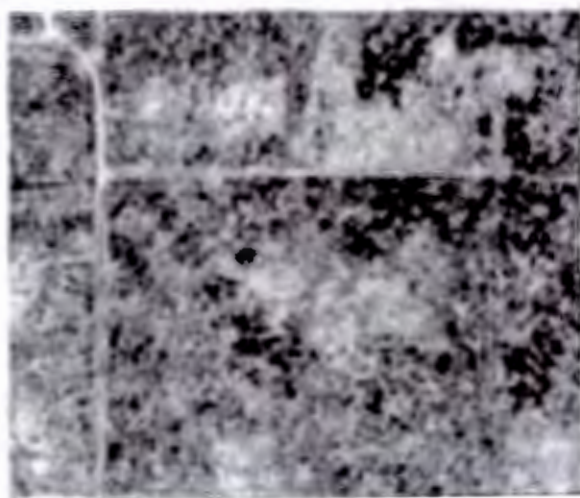
Local Option Zoning Districts will appear on the map if they are nearby or on the selected parcel. If the selected parcel is within an LOZD, the property is considered zoned under KPB 21.44, and building permits may be required.



MATERIALS SITES ZONING

KPB 21.19

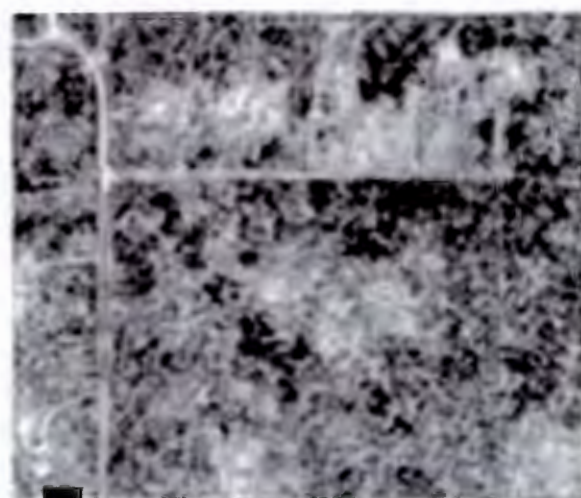
Registered Material Sites (gravel pits) will appear on the map if they are nearby or on the selected parcel. Material Sites are regulated by KPB 21.29, and are differentiated by type: PEU (Prior Existing Use), CLUP (Conditional Land Use Permit), and CP (Counter Permits). Any permits that have expired will be depicted on the map.



FLOODPLAIN ZONING

KPB 21.06

FEMA-mapped floodplain zones will appear on the map if they are nearby or on the selected parcel. If the selected parcel is within a regulatory floodplain, the property is considered zoned under KPB 21.06 and building permits may be required. This map is presented for informational purposes only and should not be used to determine a property's flood risk. Please request a Floodplain Determination from KPB staff for additional floodplain information.



ANADROMOUS WATERS ZONING

KPB 21.18

Anadromous rivers, streams, and lakes will appear on the map if they are nearby or on the selected parcel. If the selected parcel intersects an anadromous waterbody, its lands within 50 feet of Ordinary High Water are considered zoned under KPB 21.18, and building permits may be required. Note that waterbodies can move over time and the lines (as drawn here) may not depict the true location of the waterbody. Please contact KPB staff to confirm the waterbody's true location.

5/18/2025 2:25 PM

① 2025 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.
CERTIFIED VALUES FOR 2025 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2025

Previous New Search Tax Info Print Map It
Update Mailing Address

General Information

Property Owner:
EHLERS BRIAN
Mailing Address:
PO BOX 1042
KASLOF AK 99810-1042

Property ID:
13351165
Property Address:
22720 YUKON RD

Acreage:
9.1000
Tax Authority Group:
58 - Central Emergency Services

Legal Description

T 03N R 11W SEC 33 Seward Meridian KN 2019082 FORT MORGAN SUB GOSSMAN ADDN TRACT B1

Ownership History

Document No.	Date	Owner	Grantee	Type
20220053590	6/27/22	Gossman James R	Ehlers Brian	Single

Value History

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	59,000	187,300	246,300
2024	Main Roll Certification	47,800	186,900	234,700
2023	Main Roll Certification	43,400	194,800	238,200
2022	Main Roll Certification	39,800	187,200	227,000
2021	Main Roll Certification	39,800	170,200	210,000

1 2 5 items per page

1 - 5 of 6 items

Improvements

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Value
C01	LMFG	-0-	L	2014	0	0	2400	Sq.ft.	146,100
C01	MEZZUF	Mezzanine-Unfinished	A	2014	60	40	2400	Sq.ft.	41,200

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AMCO

 Update Mailing Address

Account Information

Owner of Record:
EHLERS BRIAN

PIN:
13351165

Tax Roll:
Real Property

Mailing Address:
PO BOX 1042 KASLOF AK 99610-1042

Property Address:
22720 YUKON RD

TAG:
58 - CENTRAL EMERGENCY SERVICES

Last updated: 5/11/2025 08:11:50 PM

Owners

EHLERS BRIAN.

Legal Description

T 03N R 11W SEC 33 Seward Meridian KN 2019082 FORT MORGAN SUB GOSSMAN ADDN TRACT B1

Tax Bills Due

Total Payable: \$0.00

Pay Partial:

⊕ Settled Charges

Payment History

(i) Select the "Tax Year" link to view the **Funds Breakdown** for the entire tax year.

Tax Year	Bill Number	Date Paid	Receipt Number	Amount Paid
2024	2024069483	11/12/24	B25.40791	\$1,046.77
2024	2024069483	9/16/24	B25.23661	\$546.77
2024	2024069483	8/30/24	U25.3449	\$500.00
2023	2023069616	8/30/24	U25.3449	\$10.21
2023	2023069616	5/7/24	B24.46260	\$2,466.25
2022	2022070247	5/7/24	B24.46260	\$10.25
2022	2022070247	2/13/24	U24.11524	\$2,538.49
2022	2022070247	6/27/22	U22.15387	\$171.80
2021	2021071101	6/27/22	U22.15387	\$2,228.20
2020	2020070763	12/14/20	B21.41980	\$2,027.84

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Dept. of Commerce
AMCO

TRIPLE NET COMMERCIAL LEASE AGREEMENT

THIS LEASE AGREEMENT is made by and entered into between Brian J Ehlers, whose address is 22670 Yukon Road, Kasilof, Alaska 99610-1042 (hereinafter the "Landlord"), and Kasilof River AeroGarden's LLC, whose address is 22720 Yukon Road, Kasilof, Alaska 99610-1042 (hereinafter the "Tenant").

The primary term of this Lease shall be 3 years commencing on the 08/27/2025 and ending on 08/27/2028 at 11:59 PM (the "Term") upon the following terms, conditions and covenants:

THE PREMISES: The Landlord does hereby lease to the Tenant, and the Tenant does hereby lease from the Landlord the premises located at 22720 Yukon Road, Kasilof, Alaska 99610-1042 (the "Leased Premises" or "Premises") in the County of USA, County Tax Map # , Parcel # 13351165 containing approximately 2400 square feet of real estate with all improvements located therein. The description of the Lease Premises is as follows:

2400 sqft,

USE OF PREMISES: The Premises shall be used only as or for the purpose of:

Limited Cultivation Marijuana Facility.

RENT/LEASE PAYMENTS: The Tenant agrees to and shall pay monthly installment payments to the Landlord at 22670 Yukon Road, Kasilof, Alaska 99610-1042, or at such other address that the Landlord shall designate in writing, as rent or lease payment for the Premises as follows:

Tenant shall pay to the Landlord the annual base amount of \$48,000.00 payable in twelve (12) equal monthly installment payments of \$4,000.00, due and payable on the third of each month.

Any payments received after the aforementioned day shall be deemed late and delinquent. Should the Landlord not receive payment by the fifteenth day of the month in which the payment is due, the Tenant shall pay a late charge of \$1,000.00.

In the event a check for rent or lease payment is returned for insufficient funds (NSF), the Tenant shall pay a return check fee in the amount of \$50.00, and the Landlord shall reserve the right to only accept further payments made in certified funds (e.g. certified check or money order).

OPTION TO EXTEND LEASE TERM: If the Tenant is not in default under the terms and conditions of this Agreement, the Tenant shall have the option to renew this Agreement for the extended term of no terms ("Renewal Term"). If the Tenant chooses to exercise this renewal option, the Tenant shall provide to the Landlord written notice of Tenant's intention to renew at least 30 Days days prior to the expiration of the initial Lease Term. The Renewal Term shall continue upon the same terms and conditions in this Agreement, except the new annual base rate for the first year of the Renewal Term shall be \$48,000 payable in twelve (12) equal monthly installment payments of \$4,000.00 per month. In the event that the Tenant does not wish to extend the Lease and instead desires to vacate the Premises, then the Tenant shall provide the Landlord with 90 days advance written notice of intent to vacate. Advance notice shall be provided to ensure termination ensues at the end of the month.

HOLDING OVER: Failure of the Tenant to surrender the Leased Premises at expiration of this Lease, or any Renewal Term thereof, constitutes a "hold over" event which shall be construed as a "tenancy-at-will" or a month-to-month lease at the rate of \$4,000.00 per month, until such time as the Tenant completes a proper renewal as stated in this Agreement or provides proper notice of intent to vacate.

TRIPLE NET LEASE: The parties intend that this Lease be a net, net, net lease (or "Triple Net Lease"). Therefore, in addition to Tenant's payment of Base Rent, Tenant shall be obligated to pay, and shall pay, all taxes or other assessments upon the Premises, insurance premiums, repairs and maintenance costs (except for obligations which are expressly identified as Landlord's responsibility in this Agreement), any and all costs, charges and obligations which may arise due to any easement, maintenance agreement, common area agreement, or the like, as well as the Operating Costs and all Utility expenses for utility services provided to the Premises, in addition to all sewer and water charges, security, or any other expenses or charges related to the Premises, all of which are the responsibility of Tenant regardless of whether the expense or charge is specifically mentioned herein. The costs and expenses identified in this Section are not intended to be an exhaustive or exclusive list of Tenant's obligations, which are specifically described below, but are merely intended to provide a description of the types of costs and expenses for which Tenant will be obligated under the Lease. Tenant shall do all acts and make all payments connected with or arising out of its use and occupation of the Premises to the end that Landlord shall receive all rent provided for herein free and undiminished by any expenses, charges, fees, taxes and assessments, and Landlord shall not be obligated to perform any acts or be subject to any liabilities or to make any payments, except as otherwise specifically and expressly provided in this Agreement. All of the said charges, costs and expenses shall constitute Rent or Lease payment, and upon the failure of the Tenant to pay any such costs, charges or expenses, the Landlord shall have the same rights and remedies as otherwise provided in this Lease for the failure of Tenant to pay rent or make lease payments. Any present or future law to the contrary shall not alter this agreement of the parties.

SECURITY DEPOSIT: Concurrently with the execution of this Lease, the Tenant shall deliver to the Landlord the amount of \$4,000.00 as security for the performance of the Tenant of every covenant and conditions of this Lease (the "Security Deposit"). Said Security Deposit may be co-mingled with other funds of the landlord and shall bear no interest.

In the event that the Tenant defaults with respect to any covenant or condition of this Lease, including, but not limited to the payment of Rent, the Landlord reserves the option and right to apply some or all of the paid Security Deposit to the payment of any sum in default or any sum which the Landlord may be required to spend by reason of Tenant's damage or default. If any portion of the Security Deposit is so applied, the Tenant, upon demand by the Landlord, shall deposit cash with the Landlord in an amount sufficient to restore the Security Deposit to its original amount.

Tenant's compliance with all the covenants and conditions of this Lease shall ensure the return of the Security Deposit, or any balance thereof, to the Tenant promptly after expiration of the term of this Agreement.

POSSESSION: The Tenant shall take possession of the premises on 08/27/2025, unless otherwise stipulated. The Landlord shall use due diligence to ensure Tenant is provided possession of the premises at the beginning of the Term of this Lease Agreement. The first month's rent shall be prorated for the period of any delay in providing or turning over possession of the premises to the Tenant; however, the length of the term of this Agreement shall not be extended as a result of any such delay. The Tenant shall bring no claim against the Landlord for any delay in obtaining possession. In the event that the Tenant fails to take possession of the premises within 60 days after the beginning of this Lease, then the Landlord retains the right to terminate this Agreement.

INSURANCE ON PREMISES: The Tenant shall obtain and pay for, at his/her own cost and expense, fire and extended coverage casualty insurance for the building and other improvements on the leased premises, with such comprehensive or so called "all-risk" endorsements and in such amounts as the Landlord may, from time to time, deem reasonably necessary, and showing the Tenant, the Landlord and the Landlord's Lender or Lien Holder, if any, as the insured parties. Tenant shall also obtain and pay for loss of rent coverage. The Tenant shall at all times keep said insurance in force and effect and shall provide to the Landlord copies of said policies or certificates evidencing said coverage. The policies shall be in form and content reasonably required by the Landlord, shall be issued by an insurance company approved by the Landlord and shall contain a clause that the Tenant will not cancel, materially modify or fail to renew said insurance without first providing to the Landlord 30 days advance written notice. If the Tenant fails to keep said insurance in effect, the Tenant shall be in default hereunder, and the Landlord may, at his/her option, immediately obtain insurance coverage as provided for herein and charge the Tenant for the cost thereof.

TENANT'S INDEMNITY & LIABILITY INSURANCE: The Tenant shall at all times indemnify, defend and hold the Landlord harmless from all loss, liability, costs, damage and expenses that may occur or be claimed with respect to any person or persons, property on or about the Premises or to the Premises resulting from any act done or omission by or through the Tenant, the Tenant's agents, employees, staff, invitees or any person on the Premises by reason of the Tenant's use or occupancy, or resulting from the Tenant's non-use or possession of said property and any and all loss, cost, liability or expense resulting therefrom. Tenant shall maintain at all times during the Lease Term comprehensive general liability insurance with an insurance company that is licensed to do business in the state in which the Premises are located and is satisfactory to Landlord, properly protecting and indemnifying Landlord

with single limit coverage of not less than \$20,000.00 for injury or \$100,000.00 for death of persons and \$50,000.00 for property damage. During the lease term, Tenant shall furnish the Landlord with a certificate or certificates of insurance, in a form acceptable to the Landlord, covering such insurance so maintained by the Tenant and naming the Landlord and Landlord's mortgagee or lien holder, if any, as additional insureds.

LANDLORD'S INDEMNITY & LIABILITY INSURANCE: Landlord shall at all times indemnify, defend and hold the Tenant harmless from all loss, liability, costs, damages and expenses that may occur or be claimed with respect to any person or persons, property on, about or to any Common Areas resulting from any act done or omission by or through the Landlord, Landlord's agents, employees, staff, invitees or any person in or on the Common Areas. The Landlord shall maintain at all time during the lease term comprehensive general liability insurance with an insurance company satisfactory to the Tenant, properly protecting and indemnifying the Tenant with single limit coverage of not less than \$0 for any injury or \$0 for death of persons and \$0 for property damage.

TAXES: Tenant shall pay during the term of this Lease the real estate taxes and special taxes and assessments (collectively the "taxes") attributable to the Premises and accruing during such term. Tenant, at Landlord's option, shall pay to the Landlord said taxes on a monthly basis, based on one-twelfth (1/12) of the estimated annual amount for taxes. Taxes for any fractional calendar year during the term hereof shall be prorated. In the event the Tenant does not make any tax payment required hereunder, Tenant shall be in default of this Lease.

TAXES ON LEASEHOLD: Tenant shall also be responsible for and shall pay before delinquency all municipal, county, or state taxes assessed during the term of this Lease against any leasehold interest or personal property of any kind owned by or placed in, upon, or about the Premises by the Tenant.

OPERATING EXPENSES: It is the intention of the parties, and they hereby agree, that this shall be a triple net Lease, and the Landlord shall have no obligation to provide any services, perform any acts or pay any expenses, charges, obligations or costs of any kind whatsoever with respect to the Premises, and Tenant hereby agrees to pay one hundred percent (100%) of any and all Operating Expenses as hereafter defined for the entire term of the Lease in accordance with specific provisions hereinafter set forth. The term "Operating Expenses" shall include all costs to Tenant of operating and maintaining the Premises and related parking areas, and shall include, without limitation, real estate and personal property taxes and assessments, management fee, heating, electricity, water, waste disposal, sewage, operating materials and supplies, service agreements and charges, lawn care, snow removal, re-striping, repairs, repaving, cleaning and custodial, security, insurance, the cost of contesting the validity or applicability of any governmental acts which may affect operating expenses, and all other direct operating costs of operating and maintaining the Premises and related parking areas, unless expressly excluded from the operating expenses.

Notwithstanding the foregoing definition of "Operating Expenses" and Tenant's obligations in relation thereto, these shall not include:

- (1) any expense chargeable to a capital account or capital improvement, ground leases, or principal or interest payments on any mortgage or deed of trust on the Premises;
- (2) any amount for which Landlord is reimbursed through insurance, or by a third party;
- (3) repair costs occasioned by fire, windstorm or other casualty;
- (4) any construction, repair or maintenance expenses or obligations that are the sole responsibility of the Landlord (not to be reimbursed by the Tenant);
- (5) leasing commissions and other expenses incurred in connection with leasing any other area located on the Premises to any other party;
- (6) any expense representing an amount paid to an affiliate or subsidiary of the Landlord which is in excess of the amount which would be paid in the absence of such relationship; and
- (7) costs of items and services for which the Tenant reimburses or pays any third party directly.

ASSIGNMENT AND SUBLETTING: The Tenant shall not assign, transfer or encumber this Lease and shall not sublease the Premises, or any part thereof, or allow any other person to be in possession thereof without prior written consent of the Landlord, in each and every instance. Said consent shall not be unreasonably withheld by the Landlord. For the purpose of this provision, any transfer of a majority or controlling interest in Tenant (whether in one or more related or unrelated transactions), whether by transfer of stock, consolidation, merger, transfer of a partnership interest or transfer of any or all of Tenant's assets or otherwise, or by operation of law, shall be deemed an assignment of this lease. Notwithstanding any permitted assignment or subletting, Tenant shall at all times remain directly, primarily and fully responsible and liable for the payment of the rent herein specified and for compliance with all of its other obligations under the terms and provisions of this Lease.

CONDITION OF PREMISES: Tenant acknowledges that it has had the opportunity to inspect the Premises and, with the exception of any notations or provisions herein provided, the Tenant accepts the Premises in its present condition. At the end of the lease term, except for any damages caused by fire or other perils, Tenant, at its expense shall (i) surrender the Premises in the same or similar condition as existed at the time the Premises were accepted and possession taken by the Tenant, subject to reasonable wear resulting from uses permitted hereunder, and further subject to Tenant's obligations; (ii) have removed all of the Tenant's property from the Premises; (iii) have repaired any damages to the Premises caused by the removal of the Tenant's Property; and (iv) leave the Premises free of trash, waste, dirty and debris and the Premises in good and reasonable condition. The Landlord shall have the right to perform a walkthrough prior to the Tenant vacating the Premises to ensure premise complies with the aforementioned requirements.

LANDLORD'S RIGHT OF ENTRY: Landlord or Landlord's agent shall have the right of entry at reasonable hours to inspect or show the Premises to a prospective lender or lien holders and purchasers, and to perform or provide anything that the Landlord may be required to perform or provide hereunder, or which the Landlord may deem necessary for the good or benefit of the Premises or any building of which they are a part. Moreover, as of and during the last ninety (90) days of this Lease, the Landlord shall have the right to post and/or display a "For Rent" sign on the Premises.

EXCLUSION OF TENANT: Landlord may not intentionally prevent the Tenant from entering the Leased Premises except by judicial process unless the exclusion results from: (i) bona fide repairs, construction, or an emergency; (ii) removing the contents in the Premises abandoned by Tenant; or (iii) changing door locks in the event the Tenant is delinquent in paying rent as stated in this Agreement. In that event, Landlord or Landlord's agent must then place a written notice on Tenant's front door stating the name and address or telephone number of the company or the individual from whom the key may be obtained. The new key is required to be provided only during Tenant's regular business hours.

SIGNS AND ADVERTISEMENTS: The Tenant shall not place upon, nor permit to be placed upon any part of the Premises, any signs, billboards or advertisements whatsoever, or paint the exterior walls of the building without the advance written consent of the Landlord. The Landlord shall have the right to remove any sign(s) which have not been approved in order to maintain the Leased Premises or to make any repairs or alterations thereto. All permitted signage placement and/or removal shall be at the Tenant's sole cost and expense.

FORCE MAJEURE: In the event that the Landlord or Tenant is unable to reasonably perform its obligations under this Agreement as a result of a natural disaster, war, terrorist activities, strike, lockout, labor issues, civil commotion, or any other event beyond the control of the Landlord or Tenant, with the exception for non-availability of funds, the party shall not be in breach of this Agreement if the party diligently performs its obligations after the end of the force majeure event. The non-performing party shall give written notice to the other party as soon as reasonably practicable in the event of non-performance due to a force majeure event.

In the event that during the term of this Agreement, the Premises shall be destroyed or so damaged by fire or other casualty as to become uninhabitable or unusable, then in such event, at the option of the Landlord, this Lease shall terminate from the date of such damage and/or destruction. The Landlord shall exercise this option to terminate this Lease by delivering written notice to the Tenant within 60 days after the occurrence of such damage and/or destruction. Upon such notice, the Tenant shall immediately surrender the Premises and all interest therein to the Landlord, and the Tenant shall pay rent only to such time when the damages and/or destruction occurred. In the event that the Landlord does not elect to terminate this Lease, this Lease shall therefore continue in full force and effect, and the Landlord shall expeditiously make any and all necessary repairs to the Premises as needed, placing the same in as good condition as it was prior to the occurrence of damage or destruction.

WAIVER OF SUBROGATION: As part of the consideration for this Lease, each of the parties hereby releases the other party from all liability for damage due to any act or neglect of the other party occasioned to the property owned by said parties which is or might be incident to or the result of fire or other casualty against loss for which either of the parties is now carrying or hereafter carry insurance; provided however, that the releases herein contained shall not apply to any loss or damage occasioned by intentional acts of either of the parties, and the parties further covenant that any insurance they obtain on their respective properties shall contain an appropriate provision whereby the insurance company, or companies, consent to the mutual release of liability contain in this paragraph.

PERSONAL PROPERTY: The Landlord shall not be liable for any loss or damage to any merchandise inventory, goods, fixtures, improvements or personal property of the Tenant in or about the Premises.

ALTERATIONS: Any and all alterations, additions or improvements, except trade fixtures, installed at the expense of the Tenant shall become the property of the Landlord and shall remain upon and shall be surrendered with the Leased Premises as a part thereof upon termination of this Lease. Such alterations, additions, or improvements may only be made with the prior written consent and approval of the Landlord, which shall not unreasonably withhold said consent. If consent is granted by the Landlord for the making of improvements, alterations or additions to the Leased Premises, such improvements, alterations or additions shall not commence until such time as the Tenant has furnished the Landlord with a copy of all plans and a certificate of insurance showing coverage in an amount satisfactory to the Landlord protecting the Landlord from liability for injury to any person and damage to any personal property, on or off the Leased Premises, in connection with the making of such improvements, alterations or additions.

No cooling tower, equipment, or structure of any kind shall be placed on the roof or elsewhere on the leased premises by the Tenant without prior written permission of the Landlord. If such permission is granted, such work or installation shall be done at the Tenant's expense and in such a manner that the roof shall not be damaged thereby. If it becomes necessary to remove such cooling tower, equipment or structure temporarily so that repairs to the roof can be made, Tenant shall promptly remove and reinstall the cooling tower, equipment or structure at the Tenant's expense and repair, also at the Tenant's expense, any damage which may result from such removal or reinstallation. Upon termination of this Lease, Tenant shall remove or cause to be removed from the roof any such cooling tower, equipment or structure if directed to do so by the Landlord. Tenant shall promptly repair, at its expense, any damages resulting from such removal.

At the termination of this Lease, Tenant shall deliver the Leased Premises in good order and condition, natural deterioration only excepted. Any damage caused by the installation of trade fixtures shall be repaired at the Tenant's expense prior to the expiration of the Lease Term. All alterations, improvements, additions and repairs made by the Tenant shall be made in good and workmanlike manner.

FIXTURES: With the exception of Tenant's personal property and trade fixtures, all buildings, repairs, alterations, additions, improvements, installation and other non-trade fixtures installed or erected on the Premises, whether by or at the expense of the Landlord or Tenant, shall belong to the Landlord and shall remain on and be surrendered with the Premises at the expiration or termination of this Lease. However, the Landlord shall retain the option to permit the Tenant to remove any alterations or improvements prior to the expiration of this Lease and return the Premise to its original condition.

UTILITIES & SERVICES: The Tenant shall furnish and pay for all of the following and any other utilities deemed necessary by the Tenant at the Premises:

Electric, fuel oil, property maintenance, building upgrades, property taxes

INTERRUPTION OF UTILITIES: Landlord or Landlord's agent may not interrupt or cause the interruption of utility services paid directly to the utility company by the Tenant unless interruption results from bona fide repairs, construction, or an emergency. If any utility services furnished by the Landlord are interrupted and continue to be interrupted despite the good faith efforts of Landlord to remedy the same, Landlord shall not be liable in any respect for damages to the person or property of Tenant or Tenant's employees, agents, or guests and same shall not be construed as grounds for constructive eviction or abatement of rent. Landlord shall use reasonable diligence to repair and remedy such interruption promptly.

LEGAL REQUIREMENTS: The Tenant shall comply with all laws, orders, ordinances and other public requirements now and hereafter affecting the Premises or the use thereof, and the Tenant shall indemnify, defend and hold harmless the Landlord from any expense or damage resulting from Tenant's failure to do so.

REPAIRS AND MAINTENANCE: The Landlord shall maintain the foundation, exterior walls (with the exception of glass; windows; doors; door closure devices; window and door frames; molding; locks and hardware) and exterior painting or other treatment of exterior walls, and the roof of the Leased Premises in good repair except that the Landlord shall not be required to make any repairs resulting from the negligence or acts of negligence on behalf of the Tenant, its staff, employees, sublessees, licensees and concessionaires. The Tenant shall be responsible for maintenance of the common areas and common area equipment and furnishings. Any such repairs and/or maintenance for which the Landlord would be responsible, the Tenant agrees to provide Landlord with written notice of the needed repairs and/or maintenance, and Landlord shall ensure that any repairs and/or maintenance covered hereunder shall be made and completed within a reasonable time frame. Tenant shall notify the Landlord of any emergency repairs to be made. Tenant shall keep the interior of the leased Premises in good, clean and workable condition and shall, at its sole expense, make all needed repairs and replacements, including replacement of cracked or broken glass, windows, doors, door closure devices, door and window frames, molding, locks and hardware, except for repairs and replacements required to be made by the Landlord under this section.

In the event that any repairs required to be made by the Tenant hereunder are not made within 30 days after written notice delivered to the Tenant by the Landlord, the Landlord shall reserve the right and option to make or have said repairs made without liability to the Landlord for any loss or damage which may result by reason of such

repairs, and the Tenant shall pay to the Landlord, upon demand as additional rent hereunder, the cost of such repairs. At the termination of this Lease, Tenant shall deliver the Leased Premises in good order and condition, normal wear and tear excepted. Normal wear and tear meaning the deterioration which results from normal use and not as an act of carelessness, neglect, accident or abuse.

EMINENT DOMAIN: In the event that the Premises are taken under the power of eminent domain, or a conveyance in lieu thereof by any authority having the right of condemnation, or if a portion thereof is taken so that the Premises are unsuitable, in the Tenant's reasonable opinion, for Tenant's use, then the term of this Lease shall terminate as of the date that title vests in the acquiring authority; the rent and other charges shall be adjusted as of the date of such taking. In such case, the Landlord shall be entitled to the proceeds of any condemnation award. Nothing herein shall be construed to prevent the Tenant from separately pursuing a claim against the condemning authority for its independent loss or damages to the extent available, provided however, that no award made to or on behalf of the Tenant shall reduce, limit, or restrict the award to the Landlord, and no allocation of the Landlord's award in condemnation shall occur. The Tenant shall have no claim against the Landlord for the value of the unexpired term of this Lease. Should any part of the Premises be taken in the exercise of eminent domain or a conveyance in lieu thereof or in connection therewith, but not such as to render the Premises unsuitable for the operation of Tenant's business, this Lease shall continue on the same terms and conditions except that the description of the Premises or the real estate taken shall be modified to reflect such taking. In the event this Lease does not terminate by reason of such taking, the condemnation proceeds from the 'Demised Premises' will first be used to restore the Premises to a position of occupancy by the Tenant. The balance of such condemnation proceeds from the Premises, if any, shall belong to the Landlord.

TENANT'S DEFAULT AND REMOVAL OF ABANDONED PROPERTY: In the event that the Tenant abandons the Premises or otherwise defaults in the performance of any obligations or covenants herein, the Landlord may enforce the performance of this Lease in any manner provided by law. This Lease may be terminated at the Landlord's discretion if such abandonment or default continues for a period of 120 days after the Landlord notifies the Tenant of such abandonment or default, and of Landlord's intention to declare this Lease terminated. Such notice shall be sent by the Landlord to the Tenant at the Tenant's last known address by certified mail. If Tenant has not completely removed or cured the default within the 120 day period, this Lease shall terminate. Thereafter, Landlord or its agents shall have the right without further notice or demand to enter the Leased Premises as stated herein, and remove all property without being deemed guilty of trespass and without waiving any other remedies for arrears of rent or breach of covenant. Upon abandonment or default by the Tenant, the remaining unpaid portion of any rent shall become due and payable. For the sole purpose of this section, Tenant is presumed to have abandoned the Premises if goods, equipment, or other property, in an amount substantial enough to indicate a probable intent to abandon the Premises, is being or has been removed from the Premises and the removal is not within the normal course of Tenant's business. Landlord shall have the right to store any property of Tenant that remains on the abandoned Premises and, in addition to Landlord's other rights, may dispose of the stored property if the Tenant does not claim the property within 30 days after the date that the property is stored, provided Landlord delivers notice by certified mail to Tenant.

In the event of default by lessee, the Lessor/landlord will NOT remove from the premises or take possession of marijuana, and AMCO enforcement will be notified immediately by lessor.

DEFAULT & REMEDIES: Landlord shall have the following remedies if Tenant breaches this Agreement or commits an act resulting in default of same. These remedies are not exclusive, they are cumulative and in addition to any remedies now or later allowed by law.

RE-ENTRY: Upon the happening of any event of default Landlord may, at any time thereafter, do the following:

(a) Either with or without notice of demand, declare the Lease term ended and re-enter the Premises or any part thereof, either with or without process of law, and expel or remove Tenant therefrom and all parties occupying the same or any of them, using force as may be necessary so to do, and again repossess and enjoy the Premises without prejudice to any remedies that Landlord may otherwise have by reason of the breach hereof; or

(b) Re-enter the Premises at its option without declaring the Lease Term ended and relet the whole or any part therefor for the account of Tenant on such terms and conditions and at such rent as Landlord may deem proper, collecting such rent and applying it on the amount due from Tenant hereunder. The expense of such reletting (including expense of alteration and special inducements to the new tenant) and any other damage or expense sustained thereby, Landlord will recover from Tenant the difference between the proceeds of such reletting and the amount of rentals reserved hereunder, and Tenant agrees to pay said amount upon demand.

DAMAGES: Should Landlord terminate this Lease by reason of any breach thereof by Tenant, Landlord may thereupon recover from Tenant the value at the time of such termination of the excess, if any, of the amount of rent and charges equivalent to rent reserved herein for the balance of said Lease Term over the then reasonable rental value of the Premises for the same period. Landlord shall not, by any re-entry or other act, be deemed to have terminated this Lease or the liability of Tenant for the total rent hereunder or any installment thereof then due or thereafter accruing or for damages unless Landlord shall notify Tenant in writing that Landlord has so elected to terminate the Lease.

LANDLORD'S RIGHT TO CURE TENANT'S DEFAULT: Landlord, at any time after Tenant commits a default, can cure the default at Tenant's cost. If Landlord at any time, by reason of Tenant's default, pays any sum or does any act that requires the payment of any sum, the sum paid by Landlord shall be due immediately from Tenant to Landlord at the time the sum is paid.

WAIVER: The rights and remedies of the Landlord under this Lease, as well as those provided by law, shall be cumulative, and none shall be exclusive of any other rights or remedies. A waiver by the Landlord of any breach or default of the Tenant shall not be deemed or construed to be a continuing waiver of such breach or default, nor as a waiver of or permission, expressed or implied, for any subsequent breach or default. It is agreed that the acceptance by the Landlord of any installment of rent subsequent to the date the same should have been paid shall not alter the covenant and obligation of

Tenant to pay subsequent installments of rent promptly upon the due date. Receipt by Landlord of partial payment after Tenant's default shall not be construed to be, or constitute, a cure of any such default. No receipt of money by Landlord before or after the termination of this Lease shall in any way reinstate, continue or extend the term above demised.

TOXIC OR HAZARDOUS MATERIALS: Tenant shall not store, use or dispose of any toxic or hazardous materials in, on or about the Premises without the prior written consent of Landlord. Tenant, at its sole cost, shall comply with all laws relating to Tenant's storage, use and disposal of hazardous or toxic materials. Tenant shall be solely responsible for and shall defend, indemnify and hold Landlord, its agents and employees, harmless from and against all claims, costs and liabilities, including attorney's fees and costs, arising out of or in connection with the Tenant's storage, use or disposal of any toxic or hazardous material in, on or about the Premises including, but not limited to, removal, clean-up and restoration work and materials necessary to return the Premises, and any other property of whatever nature located on the Premises, to their condition existing prior to the appearance of toxic or hazardous materials on the Premises. Tenant's obligations under this paragraph shall survive the termination of this Lease.

GOVERNING LAWS: This Agreement shall be construed under and in accordance with the laws of the State of Alaska.

COMPLIANCE WITH LAWS AND REGULATIONS: Tenant shall, at its own expense, comply with all laws, orders, codes and requirements of all government entities with reference to the use and occupancy of the Leased Premises. Tenant and Tenant's agents, employees, and invitees shall fully comply with any rules and regulations governing the use of the buildings or other improvements to the Leased Premises as required by the Landlord or by any applicable laws. Landlord may make reasonable changes in such rules and regulations from time to time as deemed advisable for the safety, care and cleanliness of the leased Premises, provided same are in writing and are not in conflict with this Lease.

NOTICES: Any notice hereunder shall be sufficient if sent by certified mail, addressed to the Tenant at the Premises, and to the Landlord where rent is payable.

SUBORDINATION OF LEASE TO MORTGAGES: This Lease shall be subject and subordinate at all times to the lien of existing mortgages and of mortgages which hereafter may be made a lien on the Premises; provided, however, that with regard to any pledge or mortgage executed by the Landlord, Landlord shall use its best efforts to provide to the Tenant a non-disturbance agreement from any mortgagee or other lien holder of Landlord's interest in the Premises. Such non-disturbance agreement shall be in form and content reasonably acceptable to Tenant and Landlord's mortgagee or other lien holder, together with a representation that the Landlord is not in default of any of the terms of any such mortgage or security agreement as of the date thereof. Although no instrument or act on the part of the Tenant shall be necessary to effectuate such subordination, the Tenant will nevertheless execute and deliver such further instruments subordinating this Lease to the lien of any such mortgages as may be desired by the mortgagee. The Tenant hereby irrevocably appoints the Landlord as Tenant's attorney-in-fact to execute and deliver such instrument for the Tenant.

Provided, however, and notwithstanding the foregoing provisions hereof, upon foreclosure of the mortgage with the mortgagee succeeding to the rights of the Landlord, the Tenant shall, at the option of said mortgagee, be bound to the mortgagee under all of the terms of the Lease for the balance of the term hereof remaining with the same force and effect as if the mortgagee were the Landlord under the Lease, and the Tenant hereby attorns to the mortgagee as its Landlord, such attornment to be effective and self-operative if the mortgagee so elects. In no event, however, shall the mortgagee be liable for any act or omission of any prior Landlord, be subject to any offsets or defenses which Tenant might have against any prior Landlord, or be bound by any rent or additional rent which the Tenant might have paid to any prior Landlord for more than the current month.

SUCCESSORS: The provisions, covenants and conditions of this Lease shall bind and inure to the benefit of the legal representatives, heirs, successors and assigns of each of the parties hereto, except that no assignment or subletting by Tenant without the written consent of Landlord shall vest any rights in the assignee or subtenant of Tenant.

QUIET POSSESSION: Landlord agrees, so long as Tenant fully complies with all of the terms, covenants and conditions herein contained on the Tenant's part to be kept and performed, that Tenant shall and may peaceably and quietly have, hold and enjoy the Premises for the Lease Term, it being expressly understood and agreed that the aforementioned covenant of quiet enjoyment shall be binding upon the Landlord, its heirs, successors or assigns, but only during such party's ownership of the Premises. Landlord and Tenant further covenant and represent that each has full right, title, power and authority to make, execute and deliver this Lease.

BANKRUPTCY: Neither this Lease, nor any interest therein, nor any estate hereby created, shall pass to any trustee or receiver in bankruptcy or to any other receiver or assignee for the benefit of creditors by operation of law or otherwise during the Lease Term or any renewal thereof.

PRIOR AGREEMENTS SUPERSEDED: This Agreement constitutes the sole and only agreement of the parties to this Lease and supersedes any prior understandings, whether written or oral, between the parties respecting the subject matter of this Lease.

AMENDMENT: No amendment, modification, or alteration of the terms hereof shall be binding unless it is in writing, dated subsequent to the date hereof and duly executed by all parties to this Agreement.

HEADINGS: The headings of the sections of this Agreement are inserted for convenience only and shall not be deemed to constitute part of this Agreement or to affect the construction thereof. If there be more than one Tenant name herein, the provisions of this Lease shall be applicable to and binding upon all such Tenants, jointly and severally.

ADDITIONAL INSTRUMENTS: The parties hereto will execute any and all additional document or instruments that may be necessary or convenient to carry out the intent and purposes of the parties to this Agreement.

IN WITNESS WHEREOF, the parties hereunto subscribe their names to this instrument on this 08/27/2025.

LANDLORD

Brian J Ellen

8/27/25

(Landlord Signature)

(Date)

Landlord Telephone: 907-690-0777

Landlord Email: Brianchlers79@gmail.com

TENANT

Kasilof River Aero Garden's LLC

8/27/25

Brian J Ellen
(Tenant Signature)

(Date)

Tenant Telephone: 907-690-0777

Tenant Email: Brianchlers79@gmail.com



Alaska Marijuana Control Board

Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

What is this form?

This cover sheet **must** be completed and submitted any time a document, payment, or other marijuana establishment application item is emailed, mailed, or hand-delivered to AMCO's main office.

Items that are submitted without this page will be returned in the manner in which they were received.

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	License Number:	40302		
License Type:	Limited Marijuana Cultivation Facility				
Doing Business As:	Kasilof River Aero-Garden's				
Physical Address:	22720 Yukon Rd				
City:	Kasilof	State:	AK	Zip Code:	99610 - 1042
Designated Licensee:	Brian Ehlers				
Email Address:	brianehlers79@gmail.com				

Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	<p>Form MJ-04: Marijuana Cultivation Facility Attachment 4.5: (DEC Approved Pesticides) Attachment 4.6: (Fertilizers)</p> <p>RECEIVED</p> <p>JUN 18 2025</p> <p>Dept. of Commerce AMCO</p>
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OFFICE USE ONLY

Received Date:		Payment Submitted Y/N:		Transaction #:	
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Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board
Operating Plan Supplemental
Form MJ-04: Marijuana Cultivation Facility

Why is this form needed?

This operating plan supplemental form is required for all applicants seeking a marijuana cultivation facility license and must accompany Form MJ-01: Marijuana Establishment Operating Plan, per 3 AAC 306.020(b)(11). Applicants should review Chapter 306: Article 4 of the Alaska Administrative Code. This form will be used to document how an applicant intends to meet the requirements of the statutes and regulations.

If your business has a formal operating plan, you may include a copy of that operating plan with your application, but all fields of this form must still be completed per 3 AAC 306.020 and 3 AAC 306.420(2).

What additional information is required for cultivation facilities?

Applicants must identify how the proposed establishment will comply with applicable regulations regarding the following:

- Prohibitions
- Cultivation plan
- Waste disposal
- Odor control
- Testing procedure and protocols
- Packaging and labeling

This form must be completed and submitted to AMCO's Anchorage office before any new or transfer application for a standard marijuana cultivation facility or limited marijuana cultivation facility license will be considered complete.

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	MJ License #:	40302		
License Type:	Limited Marijuana Cultivation Facility				
Doing Business As:	Kasilof River Aero-Garden's				
Premises Address:	22720 Yukon Road				
City:	Kasilof	State:	Alaska	ZIP:	99610-1042

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AMCO



Alaska Marijuana Control Board

Form MJ-04: Marijuana Cultivation Facility Operating Plan Supplemental

Section 2 – Overview of Operations

2.1. Provide an overview of your proposed facility's operations. Include information regarding the flow of marijuana from seed or clone to harvest and transfer from your premises:

Cannabis facility will contain the following operations. Mother room, cloning area, vegetation area, flowering room, and processing/drying area. Clones will be taken from mother plants and logged into Metrc per plant count. Once clones have rooted they will be moved into the vegetation area and transferred via Metrc into "vegetation". When plants are 2-3 weeks old they will be moved into flowering area and transferred via Metrc into "flowering". When plants are harvested they will be individually weighed for wet weight, waste, then hung to dry. Once plants are dried to preferred moisture content plants will be processed, additional waste recorded, packaged into curing containers with proper Metrc tags, and stored for future sale. When sold, products will be weighed for specific package weights, vacuum sealed with proper Metrc tags, itinerary, placed in a sealed locked container and delivered by owner, employee, or certified courier.

Section 3 – Prohibitions

Review the requirements under 3 AAC 306.405 and 3 AAC 306.410.

3.1. I certify that the marijuana cultivation facility will not:

Initials

- a. Sell, distribute, or transfer any marijuana or marijuana product to a consumer, with or without compensation;
- b. Allow any person, including a licensee, employee, or agent, to consume marijuana or marijuana product on the licensed premises or within 20 feet of the exterior of any building or outdoor cultivation facility; or
- c. Treat or otherwise adulterate marijuana with any organic or nonorganic chemical or compound to alter the color, appearance, weight, or odor of the marijuana.

BE

BE

BE

Section 4 – Cultivation Plan

Review the requirements under 3 AAC 306.420 and 3 AAC 306.430.

You must be able to certify the statement below. Read the following and then sign your initials in the box to the right:

Initials

- 4.1. The proposed area(s) for cultivation are clearly identified on the Form MJ-02: Premises Diagram that is submitted with this application.

BE

Answer "Yes" or "No" to the following question:

Yes No

- 4.2. Will the marijuana cultivation facility include outdoor production?

☐
☒

If "Yes", describe the outdoor structure(s) or the expanse of open or clear ground and how it is fully enclosed by a physical barrier:

JUN 18 2025

Dept. of Commerce
AMCO

License # 40302



Alaska Marijuana Control Board

Form MJ-04: Marijuana Cultivation Facility Operating Plan Supplemental

4.3. Describe the method(s) used to ensure that any marijuana at the marijuana cultivation facility, whether indoors or outdoors, cannot be observed by the public from outside the facility:

Proposed cultivation facility is surrounded by no less than 250 feet of trees to the nearest road. Facility has no windows.

4.4. Describe the marijuana cultivation facility's growing medium(s) to be used:

Vegetative and flowering plants will be grown aeroponically. Mother plants will be grown in containers using soil or a soilless medium. Aeroponics will consist of plants being grown in aeroponic tubs fed a nutrient rich solution with roots suspended in the air. Medium used in facility. Water, Clay Pellets, Rockwool, Soil, Coconut Husk Fiber, Peat Moss, Sphagnum Peat Moss, Perlite, Vermiculite.

4.5. Provide the complete product name and EPA registration # (if applicable) for each of the cultivation facility's pesticide and pest control product to be used. All proposed products must be on DEC's list of approved pesticides in the state of Alaska:

See attachment 4.5. (DEC Approved Pesticides)

4.6. Describe all other fertilizers, chemicals, gases, and delivery systems, including carbon dioxide management, to be used at the marijuana cultivation facility:

Fertilizer and nutrient delivery system consists of water with the proper nutrients being held in a 100 gallon reservoir under the plants. At regular intervals this reservoir is utilized to deliver this nutrient rich water to the plant roots in a sealed container. The water is allowed to drain back to the reservoir where it will be reused. The reservoir water will be changed every 1-2 weeks.

Co2 enrichment will NOT be used. Fresh air intakes with activated carbon filtered exhaust.

See attachment 4.5. (DEC Approved Pesticides)
See attachment 4.6. (Fertilizers)

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License # 40302



Alaska Marijuana Control Board

Form MJ-04: Marijuana Cultivation Facility Operating Plan Supplemental

4.7. Describe the marijuana cultivation facility's irrigation and waste water systems to be used:

Irrigation will consist of water with the proper nutrients being held in 100 gallon reservoirs under the plants. At regular intervals this reservoir is utilized to deliver this water to the plants roots in a sealed container. The water is allowed to drain back to the reservoir where it will be reused. The reservoir water will be changed every 1-2 weeks. Waste water will be used in landscaping/irrigation or ran through a Reverse Osmosis filtration system and reused.

Section 5 – Waste Disposal

5.1. Describe how you will store, manage, and dispose of any solid or liquid marijuana waste, including wastewater generated during marijuana cultivation, in compliance with any applicable laws. Include details about the material(s) you will mix with ground marijuana waste and the processes that you will use to make the marijuana waste unusable for any purpose for which it was grown:

Stems and leaves will be mixed with natural bio-waste including but not limited to, grass clippings, leaves, sticks and dirt, and allowed to compost at the southeast corner of the building. Or the stems and leaves will be mixed with a non compostable materials like plastics, paper, tin, and household disposable items in a 55 gallon trash bag. When the bag is full it will be mixed with bleach rendering it unusable and taken to the Soldotna landfill. The depleted water will be either disposed of in landscaping/irrigation or ran through a Reverse Osmosis filtration system and reused.

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AMCO

License # 40302



Alaska Marijuana Control Board

Form MJ-04: Marijuana Cultivation Facility Operating Plan Supplemental

Section 6 – Odor Control

Review the requirements under 3 AAC 306.430.

Answer "Yes" or "No" to the following question:

Yes No

6.1. Have you received an exemption from your local government for the odor control requirement set forth in 3 AAC 306.430(c)(2)?

☐ ☒

If "Yes", you must be able to certify the statement below. Read the following and then sign your initials in the box:

Initials

I am attaching to this form documentation of my odor control exemption from the local government.

☐

If "No" to question 6.1., describe the odor control method(s) to be used and how the marijuana cultivation facility will ensure that any marijuana at the facility does not emit an odor that is detectable by the public from outside the facility:

Proposed facility will use fresh air intakes with activated carbon filters mounted on each of the exhaust fans. A negative pressure inside the building should ensure that all air leaving the building goes through the filtered exhaust fans.

Section 7 – Testing Procedure and Protocols

Review the requirements under 3 AAC 306.455 and 3 AAC 306.465.

You must be able to certify each statement below. Read the following and then sign your initials in the corresponding box:

Initials

7.1. I understand and agree that the board or director will, from time to time, require the marijuana cultivation facility to provide samples of the growing medium, soil amendments, fertilizers, crop production aids, pesticides, or water for random compliance checks.

BE

7.2. I will ensure that any individual responsible for collecting random, homogenous samples for required laboratory testing under 3 AAC 306.455 will prepare the necessary accompanying signed statement, provide the signed statement to the marijuana testing facility, and maintain a copy as a business record under 3 AAC 306.755.

BE

7.3. Describe the testing procedures and protocols the marijuana cultivation facility will follow:

Once plants are mature random samples will be taken, processed, dried to specific moisture content, packaged and sent to a testing facility of our choosing.

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Dept. of Commerce
AMCO

License # 40302



Alaska Marijuana Control Board

Form MJ-04: Marijuana Cultivation Facility Operating Plan Supplemental

Section 8 – Packaging and Labeling

Review the requirements under 3 AAC 306.470 and 3 AAC 306.475.

Answer "Yes" or "No" to the following question:

Yes No

8.1. Will the marijuana cultivation facility be packaging marijuana for a retail marijuana store to sell to a consumer without repackaging?

☐ ☒

If "Yes", describe how the marijuana cultivation facility will ensure that the marijuana sold will meet the packaging requirements in 3 AAC 306.470, and provide a sample label that the facility will use to meet the labeling requirements set forth in 3 AAC 306.475:

Answer "Yes" or "No" to the following question:

Yes No

8.2. Will the marijuana cultivation facility be packaging marijuana in wholesale packages?

☒ ☐

If "Yes", describe how the marijuana cultivation facility will ensure that the marijuana sold will meet the packaging requirements in 3 AAC 306.470, and provide a sample label that the facility will use to meet the labeling requirements set forth in 3 AAC 306.475:

Cannabis will be sold in either 1/2 or 1 lb packages. Vacuum sealed with product weight, total package weights, and Metrc tag. Package may contain product description information of strain for future retail use.

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You must be able to certify the statement below. Read the following and then sign your initials in the box to the right:

I certify that as a marijuana cultivation facility, I will submit monthly reports to the Department of Revenue and pay the excise tax required under AS 43.61.010 and AS 43.61.020 on all marijuana sold or provided as a sample to a marijuana establishment, as required under 3 AAC 306.480.

BE

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

BE

Brian Ehlers

Printed name of licensee

Brian Ehlers

Signature of licensee



(Form MJ-04) (rev 11/8/2022)

License # 40302

Revoked AK 06-03-2024



Alaska Marijuana Control Board

Form MJ-04: Marijuana Cultivation Facility Operating Plan Supplemental

(Additional Space as Needed):

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AMCO

License # 40302

Attachment 4.5. (DEC Approved Pesticides)

LIST OF PESTICIDES THAT MEET ALASKA CRITERIA FOR USE ON CANNABIS

(additional products not listed may meet criteria)

Product Name	EPA Registration Number	WPS required*
AXIOM PLANT GROWTH STIMULATOR	71771-3-89112	x
AZAGUARD	70299-17	x
AZAMAX	71908-1-81268	X
AZASOL	81899-4-74578	x
BIOBIT HP BIOLOGICAL INSECTICIDE WETTABLE POWDER	73049-54	x
BONIDE DIATOMACEOUS EARTH CRAWLING INSECT KILLER	73729-1-4	x
BOTANIGARD 22WP	82074-2	X
BOTANIGARD ES	82074-1	x
ECOZIN PLUS 1.2% ME	5481-559	x
EVERGREEN CROP PROTECTION EC 60-6	1021-1770	x
EVERGREEN PRO 60-6	1021-1770	x
FOSPHITE FUNGICIDE	68573-2	x
GARDEN SAFE NEEM OIL EXTRACT CONC	70051-2-39609	
GRANDEVO CG	84059-27	x
GRANDEVO WDG	84059-27	x
KALIGREEN	11581-2	x
MIRACLE-GRO NATURE'S CARE GARDEN DISEASE CONTROL	67702-1-62355	
MONTEREY HORTICULTURAL OIL	48813-1-54705	x
ORNAZIN 3% EC BOTANICAL INSECTICIDE	5481-476-67690	x
OXIDATE 2.0	70299-12	x
PHOSTROL AGRICULTURAL FUNGICIDE	55146-83	x
PRO-MIX BRK BIOFUNGICIDE + MYCORRHIZAE	74267-4	x
PRO-MIX BRK20 BIOFUNGICIDE + MYCORRHIZAE	74267-4	x
PRO-MIX BX BIOFUNGICIDE + MYCORRHIZAE	74267-4	x
PRO-MIX HP BIOFUNGICIDE + MYCORRHIZAE	74267-4	x
PYRONYL CROP SPRAY	89459-26	x
REGALIA BIOFUNGICIDE	84059-3	x
REGALIA CG	84059-3	x
ROOTSHIELD GRANULES	68539-3	x
SERENADE ASO	264-1152	x
SERENADE GARDEN DISEASE CONTROL CONCENTRATE	264-1152	x
SERENADE GARDEN DISEASE CONTROL READY TO SPRAY	264-1152	x
SERENADE OPTI	264-1160	x
SUNSPRAY ULTRA-FINE SPRAY OIL	86330-11	x
TERSUS INSECTICIDE	1021-2616	x
TRIACT 70	70051-2-59807	x
TRIATHLON BA	70051-107-59807	x
VENERATE CG	84059-14	x
VENERATE XC BIOINSECTICIDE	84059-14	x
ZEROTOL 2.0	70299-12	x
ZONIX BIOFUNGICIDE	72431-1	x

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LIST OF PESTICIDES THAT MEET ALASKA CRITERIA FOR USE ON CANNABIS

(additional products not listed may meet criteria)

Product Name	EPA Registration Number	<u>WPS</u> required*
ZONIX BIOFUNGICIDE	72431-1-1839	x

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AMCO

January 2025

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Attachment 4.6. (Fertilizers)

Fertilizers to be used:

Cloning (to be used only during cloning process)

Hormex Liquid Concentrate (contains; 1-Napthaleneacetic Acid, Indole-3-Butyric Acid (IBA), Vitamin B1 Thiamin Hydrochloride), Hormex Rooting powder (contains Indole-3-Butyric Acid (IBA), Talc, Dip 'N Grow Liquid Concentrate (contains; 1-Napthaleneacetic Acid, Indole-3-Butyric Acid (IBA), Ethyl Alcohol, Isopropyl Alcohol), Clonex Rooting Gel (contains: Indolebutyric Acid), "Willow Water" Weeping Willow (Salix Babylonica) contains; Natural Plant Hormones (Indolebutyric Acid (IBA), Salicylic Acid)). Dip 'N Grow (contains; Indole-3-Butyric Acid (IBA), 1-Napthaleneacetic Acid, Ethyl Alcohol, Isopropyl Alcohol).

Vegetation & weeks 1 & 2 of flower (used only during plant vegetation and weeks 1 and 2 of flower):

Superthrive Plant Vitamin (contains; Kelp, Vitamin B1 Thiamin Hydrochloride), Extreme Blend (contains; Soluble Kelp, Humic Acid, Fulvic Acid, L Amino Acids), Magic Green (contains; Soluble Kelp, Soy Protein Hydrolysate, Molassas)

Synthetic (to be used during all stages of growth)

J R Peters Professional 5-12-26 / 5-11-26 (contains; Potassium Nitrate Containing up to 5% Sodium Nitrate), Magnesium Sulfate, Mono-potassium Phosphate, Boric Acid, Copper EDTA, Zinc EDTA, Iron EDTA), General Hydroponics "Kool Bloom" Powder (contains; Ammonium Phosphate, Ammonium Sulphate, Magnesium Sulphate, Potassium Phosphate, Potassium Sulphate), General hydroponics "MaxiBloom / MaxiGro" (contains; Ammonium Molybdate, Ammonium Nitrate, Calcium Nitrate, Calcium Sulphate, Copper Sulphate, Iron DTPA, Iron EDTA, Magnesium Sulphate, Manganese Sulphate, Potassium Borate, Potassium Nitrate, Potassium Phosphate, Potassium Sulphate, Zinc Sulphate), Calcium Nitrate, Potassium Nitrate (Low Sodium US approved), Magnesium Sulphate (Epsom Salts), Mono-potassium Phosphate (MPK), Sulfuric Acid (pH Down), Nitric Acid (pH Down), Pekacid (pH Down), Phosphoric Acid (pH Up), Citric Acid (pH Down), Potassium Hydroxide (pH Up), Calcium Carbonate (pH Up), Calcium Bicarbonate (pH Up).

Organic (to be used during all stages of growth)

Rock Phosphate, Bone Meal, Fish Bone Meal, Dolomite Lime, Oyster Shell, Crab Meal, Blood Meal, Alfalfa Meal, Green Sand, Azomite (micro nutrients), High Phosphorous Bat Guano, Peruvian Seabird Guano, Earth Worm Castings, Brewers Yeast, Pond Care Pond-zyne (contains; Wheat Bran, Barely Straw, Bacterial Spores (non-pathogenic), Organic Digest-er (contains Natural Bacterial Enzyme), Fulvic Acid, Humic Acid, Molasses Powder, Liquid Molasses, Kelp Extract (liquid and powder), Kelp Meal, Langbeinite (K-mag), Soy Protein Hydrolysate, Fish Protein Hydrolysate, Sulphate of Potash, Endo/Ecto Mycorrhizea (liquid and powder), Mycorrhizea + Trichoderma powder, Diatomaceous Earth, Compost.

Pesticides and Fungicides (to be used only in the stages noted in attached appendices)

See attachment 4.5. (DEC Approved Pesticides)

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Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board

Form MJ-07: Public Notice Posting Affidavit

Why is this form needed?

A public notice posting affidavit is required for all marijuana establishment license applications, per 3 AAC 306.020(b)(10). As soon as practical after initiating a marijuana establishment license application, an applicant must give notice of the application to the public by posting a true copy of the application for ten (10) days at the location of the proposed licensed premises and one other conspicuous location in the area of the proposed premises, per 3 AAC 306.025(b)(1).

This form must be completed and submitted to AMCO's Anchorage office before any new or transfer license application will be considered complete.

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

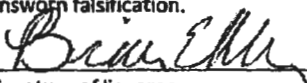
Licensee:	Kasilof River AeroGarden's LLC	License Number:	2211624
License Type:	Limited Marijuana Cultivation Facility		
Doing Business As:	Kasilof River Aero-Garden's		
Premises Address:	22720 Yukon Road		
City:	Kasilof	State:	Alaska
		ZIP:	99610-1042

Section 2 – Certification

I certify that I have met the public notice requirement set forth under 3 AAC 306.025(b)(1) by posting a copy of my application for the following 10-day period at the location of the proposed licensed premises and at the following conspicuous location in the area of the proposed premises:

Start Date: 5/9/25 End Date: 5/19/25
Other conspicuous location: Kasilof Post Office, 23758 Kalifornsky Beach Rd, Kasilof AK 99610


I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.


Signature of licensee

Brian Ehlers

Printed name of licensee




Signature of Notary Public

Public in and for the State of Alaska

My commission expires: 01/03/2027

Subscribed and sworn to before me this 17th day of JUNE 2025

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Alaska Marijuana Control Board

Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

What is this form?

This cover sheet must be completed and submitted any time a document, payment, or other marijuana establishment application item is emailed, mailed, or hand-delivered to AMCO's main office.

Items that are submitted without this page will be returned in the manner in which they were received.

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	License Number:	40302
License Type:	Limited Marijuana Cultivation Facility		
Doing Business As:	Kasilof River Aero-Garden's		
Physical Address:	22720 Yukon Rd		
City:	Kasilof	State:	AK
		Zip Code:	99610 - 1042
Designated Licensee:	Brian Ehlers		
Email Address:	brianehlers79@gmail.com		

Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	Form MS-07: Public Notice Posting Affidavit Public Notice: Kasilof Post Office Public Notice: Marijuana Establishment RECEIVED JUN 18 2025 Dept. of Commerce AMCO
-----------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

OFFICE USE ONLY

Received Date:		Payment Submitted Y/N:		Transaction #:	
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Marijuana Establishment Public Notice

Application for Marijuana Establishment License

License Number: 40302

License Status: Initiated

License Type: Limited Marijuana Cultivation Facility

Doing Business As: Kasilof River Aero-Garden's

Business License Number: 2211624

Email Address: brianehlers79@gmail.com

Latitude, Longitude: 60.310012, -151.210300

Physical Address: 22720 Yukon Rd
Kasilof, AK 99610-1042
UNITED STATES

Licensee #1

Type: Entity

Alaska Entity Number: 10302203

Alaska Entity Name: Kasilof River AeroGarden's LLC

Phone Number: 907-690-0777

Email Address: brianehlers79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES

Entity Official #1

Type: Individual

Name: Brian Ehlers

Phone Number: 907-690-0777

Email Address: brianehlers79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES

Note: No affiliates entered for this license.

Interested persons may object to the application by submitting a written statement of reasons for the objection to their local government, the applicant, and the Alcohol & Marijuana Control Office (AMCO) not later than 30 days after the director has determined the application to be complete and has given written notice to the local government. Once an application is determined to be complete, the objection deadline and application information will be posted on AMCO's website at

<https://www.commerce.alaska.gov/web/amco>. Objections should be sent to AMCO at marijuana.licensing@alaska.gov or to 550 W 7th Ave, Suite 1600, Anchorage, AK 99501.

POSTING DATE

5/9/25

RECEIVED

JUN 18 2025

Taken down 5/19/25

Brian Ehlers

Dept. of Commerce
AMCO

State of Alaska, 3rd Judicial District
The foregoing instrument was acknowledged before me by

Brittany Finger, Notary Public
on this 17th day of June, 2025





Public Notice

Application for Marijuana Establishment License

License Number: 40302
License Status: Initiated
License Type: Limited Marijuana Cultivation Facility
Doing Business As: Kasilof River Aero-Garden's
Business License Number: 2211624
Email Address: brian@krs79@gmail.com
Latitude, Longitude: 60.310012, -151.210300
Physical Address: 22729 Yukon Rd
Kasilof, AK 99610-1042
UNITED STATES

Licenses #1

Type: Entity

Alaska Entity Number: 10302203

Alaska Entity Name: Kasilof River Aero-Garden's LLC

Phone Number: 907-690-0777

Email Address: brian@krs79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES

Entity Official #1

Type: Individual

Name: Brian Ehlers

Phone Number: 907-690-0777

Email Address: brian@krs79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES

Note: No affidavits entered for this notice.

Interested persons may object to the application by submitting a written statement of reasons for the objection to their local government, the applicant, and the Alcohol & Marijuana Control Office (AMCO) not later than 30 days after the director has determined the application to be complete and has given written notice to the local government. Once an application is determined to be complete, the objection deadline and application information will be posted on AMCO's website at

<https://www.commerce.alaska.gov/web/amco>. Objections should be sent to AMCO at marijuana.licensing@alaska.gov or to 550 W 7th Ave, Suite 1600, Anchorage, AK 99501.

POSTING DATE

5/9/25

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Dept. of Commerce

AMCO



COMMUNITY BULLETIN BOARD

COURTESY OF YOUR POSTAL SERVICE

NO SOLICITATION
DATE ALL NOTICES
REMOVE IN TEN DAYS

Public Notice
Notice is hereby given that the following persons have been appointed as members of the Board of Directors of the City of Anchorage, Alaska, for the term of four years, commencing on the 1st day of January, 1991, and ending on the 31st day of December, 1994.

POSTING DATE: 1/15/91

Notice is hereby given that the following persons have been appointed as members of the Board of Directors of the City of Anchorage, Alaska, for the term of four years, commencing on the 1st day of January, 1991, and ending on the 31st day of December, 1994.

Kasilof
Community Church
Food Pantry
OPEN
WEDNESDAY 11-2

WHAT IS WIC?
The Women, Infants and Children Program is a federal assistance program that provides nutritious food, nutrition education, and health care to low-income pregnant women, new mothers, and young children.

WHAT DOES WIC DO?
WIC provides nutritious food, nutrition education, and health care to low-income pregnant women, new mothers, and young children.

WHO IS WIC FOR?
WIC is for low-income pregnant women, new mothers, and young children.

City of Anchorage
Notice is hereby given that the following persons have been appointed as members of the Board of Directors of the City of Anchorage, Alaska, for the term of four years, commencing on the 1st day of January, 1991, and ending on the 31st day of December, 1994.

ALASKA
Notice is hereby given that the following persons have been appointed as members of the Board of Directors of the City of Anchorage, Alaska, for the term of four years, commencing on the 1st day of January, 1991, and ending on the 31st day of December, 1994.

Memorial Day
Spokane River Memorial Day
Luncheon
11:00 a.m. - 1:00 p.m.
Spokane River Memorial Day
Luncheon
11:00 a.m. - 1:00 p.m.

Spokane River Memorial Day
Luncheon
11:00 a.m. - 1:00 p.m.
Spokane River Memorial Day
Luncheon
11:00 a.m. - 1:00 p.m.

FREE SPAY/NEUTER FOR DOGS & CATS
We are proud to have a free spay/neuter program for dogs and cats. This program is available to all residents of the City of Anchorage, Alaska, who are on the City's tax rolls.

Memorial Invitation
May 17, 1991 - 1:00 p.m.
Anchorage Memorial Day
Luncheon
11:00 a.m. - 1:00 p.m.

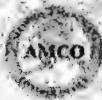
KACHEMAK BAY SHOREBIRD FESTIVAL
ALASKA'S LARGEST WILDLIFE FESTIVAL
THE BAY OF LAKE KACHEMAK, ANCHORAGE, ALASKA
MAY 18-19, 1991

Spokane River Memorial Day
Luncheon
11:00 a.m. - 1:00 p.m.
Spokane River Memorial Day
Luncheon
11:00 a.m. - 1:00 p.m.

Robert Williams Flory
March 1, 1915 - April 1, 1991
Robert Williams Flory was born on March 1, 1915, in Anchorage, Alaska. He was a member of the Anchorage Memorial Day Luncheon.

REGISTRATION OPENS MARCH 21
SEE LISTING ON BACK OF THIS CARD





Public Notice

Application for Marijuana Establishment License

License Number: 40302

License Status: Initiated

License Type: Limited Marijuana Cultivation Facility

Doing Business As: Kaslof River Aero-Garden's

Business License Number: 2211624

Email Address: brianahers79@gmail.com

Latitude, Longitude: 60.310012, -151.210300

Physical Address: 22720 Yukon Rd
Kaslof, AK 99810-1042
UNITED STATES

Licensee #1

Type: Entity

Alaska Entity Number: 10302203

Alaska Entity Name: Kaslof River AeroGarden's LLC

Phone Number: 907-690-0777

Email Address: brianahers79@gmail.com

Mailing Address: P.O. Box 1042
Kaslof, AK 99810-1042
UNITED STATES

Entity Official #1

Type: Individual

Name: Brian Ehlers

Phone Number: 907-690-0777

Email Address: brianahers79@gmail.com

Mailing Address: P.O. Box 1042
Kaslof, AK 99810-1042
UNITED STATES

Note: No affiliates entered for this license

Interested persons may object to the application by submitting a written statement of reasons for the objection to their local government, the applicant, and the Alcohol & Marijuana Control Office (AMCO) not later than 30 days after the director has determined the application to be complete and has given written notice to the local government. Once an application is determined to be complete, the objection deadline and application information will be posted on AMCO's website at

<https://www.commerce.alaska.gov/web/amco>. Objections should be sent to AMCO at marijuana.licensing@alaska.gov or to 550 W 7th Ave, Suite 1600, Anchorage, AK 99501.

POSTING DATE 5/9/25

RECEIVED

JUN 18 2025

Dept. of Commerce
AMCO

Kasilof Post Office



Public Notice Application for Marijuana Establishment License

License Number: 40302

License Status: Initiated

License Type: Limited Marijuana Cultivation Facility

Doing Business As: Kasilof River Aero-Garden's

Business License Number: 2211624

Email Address: brianehlrs79@gmail.com

Latitude, Longitude: 60.310012, -151.210300

Physical Address: 22720 Yukon Rd
Kasilof, AK 99610-1042
UNITED STATES

Licensee #1

Type: Entity

Alaska Entity Number: 10302203

Alaska Entity Name: Kasilof River AeroGarden's LLC

Phone Number: 907-690-0777

Email Address: brianehlrs79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES

Entity Official #1

Type: Individual

Name: Brian Ehlers

Phone Number: 907-690-0777

Email Address: brianehlrs79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES

Note: No affiliates entered for this license.

Interested persons may object to the application by submitting a written statement of reasons for the objection to their local government, the applicant, and the Alcohol & Marijuana Control Office (AMCO) not later than 30 days after the director has determined the application to be complete and has given written notice to the local government. Once an application is determined to be complete, the objection deadline and application information will be posted on AMCO's website at <https://www.commerce.alaska.gov/web/amco>. Objections should be sent to AMCO at marijuana.licensing@alaska.gov or to 550 W 7th Ave, Suite 1600, Anchorage, AK 99501.

POSTING DATE

5/9/25

Taken down 5/19/25

Brian Ehlers

RECEIVED

JUN 18 2025

Dept. of Commerce
AMCO

State of Alaska, 3rd Judicial District
The foregoing instrument was acknowledged before me by
Brittany Finger, Notary Public
on this 17th day of June, 2025
Witness my hand and seal.
Notary Signature





Alaska Marijuana Control Board

Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

What is this form?

This cover sheet must be completed and submitted any time a document, payment, or other marijuana establishment application item is emailed, mailed, or hand-delivered to AMCO's main office.

Items that are submitted without this page will be returned in the manner in which they were received.

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	License Number:	40302		
License Type:	Limited Marijuana Cultivation Facility				
Doing Business As:	Kasilof River Aero-Garden's				
Physical Address:	22720 Yukon Rd				
City:	Kasilof	State:	AK	Zip Code:	99610 - 1042
Designated Licensee:	Brian Ehlers				
Email Address:	brianehlers79@gmail.com				

Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	<p>Form MJ-09: Statement of Financial Interest</p> <p>RECEIVED</p> <p>JUN 18 2025</p> <p>Dept. of Commerce AMCO</p>
-----------------	-------------------------------------------------------------------------------------------------------------------------

OFFICE USE ONLY

Received Date:		Payment Submitted Y/N:		Transaction #:	
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Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board

Form MJ-09: Statement of Financial Interest

Why is this form needed?

A statement of financial interest completed by each proposed licensee (as defined in 3 AAC 306.020(b)(2)) is required for all marijuana establishment license applications, per 3 AAC 306.020(b)(4). A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

This form must be completed and submitted to AMCO's Anchorage office by each proposed licensee before any license application will be considered complete.

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Kasilof River AeroGarden's LLC	License Number:	40302		
License Type:	Limited Marijuana Cultivation Facility				
Doing Business As:	Kasilof River Aero-Garden's				
Premises Address:	22720 Yukon Road				
City:	Kasilof	State:	Alaska	ZIP:	99610-1042

RECEIVED

Section 2 – Individual Information

Enter information for the individual licensee.

JUL 16 2025

Dept. of Commerce
AMCO

Name:	Brian Ehlers		
Title:	Owner/Operator		
SSN:	[REDACTED]	Date of Birth:	[REDACTED]



Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board

Form MJ-09: Statement of Financial Interest

Section 3 – Certifications

You must be able to certify the statements below. Read the following and then sign your initials in the boxes to the right: Initials

I certify that no person other than a proposed licensee listed on my marijuana establishment license application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which a marijuana establishment license is being applied for.

BE

I further certify that any ownership change shall be reported to the board as required under 3 AAC 306.040.

BE

I understand that my fingerprints will be used to check the criminal history records of the Federal Bureau of Investigation (FBI), and that I have the opportunity to complete or challenge the accuracy of the information contained in the FBI identification record.

BE

The procedures for obtaining a change, correction, or updating an FBI identification record are set forth in Title 28, CFR, 16.34.

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence or other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license/permit. I further understand that it is a Class A misdemeanor under Alaska Statute 11.56.210 to falsify an application and commit the crime of unsworn falsification.

BE

Brian Ehlers

Printed name of licensee

Brian Ehlers
Signature of licensee



Matthew C. Smith
Kenai AK 06-03-2024

RECEIVED

JUN 18 2025

Dept. of Commerce

Alcohol & Marijuana Control Office

Initiating License Application

2/22/2025 12:43:21 AM

License Number: 40302

License Status: New

License Type: Limited Marijuana Cultivation Facility

Doing Business As: Kasilof River Aero-Garden's

Business License Number: 2211624

Designated Licensee: Brian Ehlers

Email Address: brianehlers79@gmail.com

Local Government: Kenai Peninsula Borough

Local Government 2: Kenai Peninsula Borough

Community Council:

Latitude, Longitude: 60.310012, -151.210300

Physical Address: 22720 Yukon Rd
Kasilof, AK 99610-1042
UNITED STATES

Licensee #1

Type: Entity

Alaska Entity Number: 10302203

Alaska Entity Name: Kasilof River AeroGarden's LLC

Phone Number: 907-690-0777

Email Address: brianehlers79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES

Entity Official #1

Type: Individual

Name: Brian Ehlers

Phone Number: 907-690-0777

Email Address: brianehlers79@gmail.com

Mailing Address: P.O. Box 1042
Kasilof, AK 99610-1042
UNITED STATES


Note: No affiliates entered for this license.


Kenai Peninsula Borough

Planning Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Kenai Peninsula Borough Assembly Members

THRU: Robert Ruffner, Planning Director
Samantha Lopez, River Center Manager 

FROM: Ryan Raidmae, Planner 

DATE: Thursday, September 11, 2025

SUBJECT: Application for a new Limited Marijuana Cultivation Facility License. **Applicant:** Kasilof River Aero-Garden's LLC ; **Landowner:** Brian Ehlers; **Parcel #:** 13351165; **Property Description:** T 03N R 11W SEC 33 Seward Meridian KN 2019082 FORT MORGAN SUB GOSSMAN ADDN TRACT B1; **Location:** 22720 Yukon Rd Kasilof AK 99610, Kasilof Area.

The Kenai Peninsula Borough Planning Department has reviewed the subject application pursuant to KPB 7.20.10 and recommends approval of Kasilof River Aero-Garden's LLC , a Limited Marijuana Cultivation Facility, subject to the following conditions:

1. The marijuana establishment shall conduct their operation consistent with the site plan submitted to the Kenai Peninsula Borough.
2. There shall be no parking in borough rights-of-way generated by the marijuana establishment.
3. The marijuana establishment shall remain current in all Kenai Peninsula Borough tax obligations consistent with KPB 7.30.020(A).

Please see the attached map for reference.



Kasilof River Aero-Garden's LLC

Application Number: 40302

KPB Parcel ID: 13351165

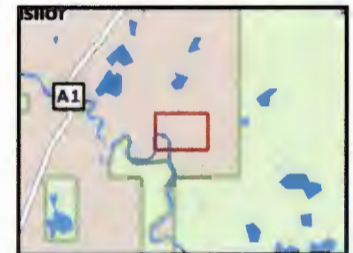
Imagery Map



LEGEND

- Parcel Boundary
- License Site (If Known)

Vicinity: Kasilof



Thursday, September 11, 2025

**Radius shown depicts the radius from the outline of the building that will contain the establishment or the parcel boundary if the building footprint is unavailable or unknown. KPB 7.30 states that the distance must be measured by the shortest pedestrian route. If there are institutional parcels located within 500ft, the shortest pedestrian path will be measured. Questions or comments can be relayed to mquainton@kpb.us.*

The data displayed herein is neither a legally recorded map nor survey and should only be used for general reference purposes. It is not intended to be used for measurement. Kenai Peninsula Borough assumes no liability as to the accuracy of any data displayed herein. Original source documents should be consulted for accuracy verification.

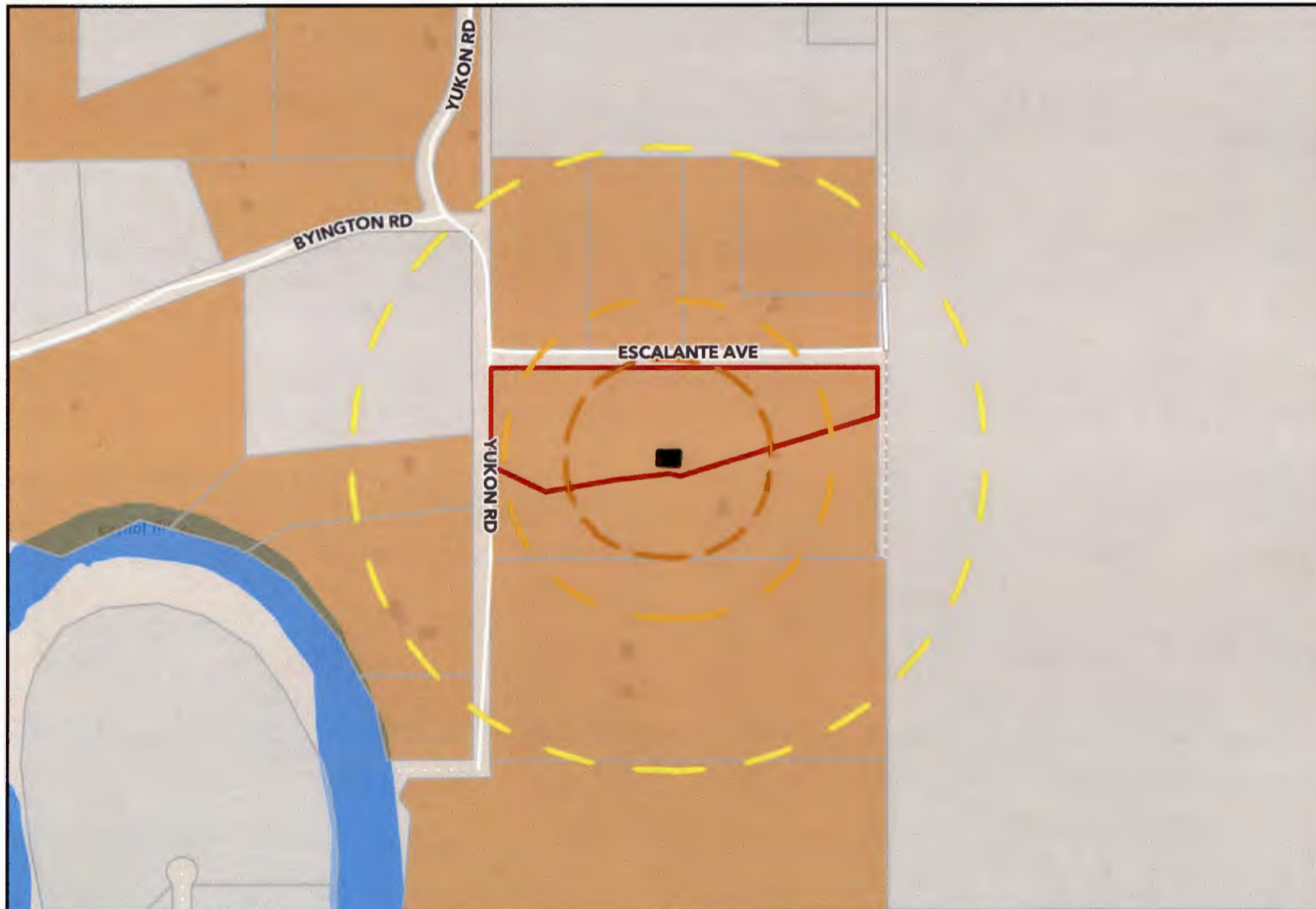


Kasilof River Aero-Garden's LLC

Application Number: 40302

KPB Parcel ID: 13351165

Land Use Map



LEGEND

- License Site
- Parcel Boundary
- 300ft Radius
- 500ft Radius
- 1000ft Radius

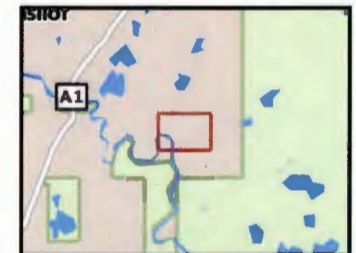
Land Usage

- Residential
- Accessory Building
- Commercial
- Institutional
- Industrial
- Other

APC: n/a

LOZ: n/a

Vicinity: Kasilof



Thursday, September 11, 2025

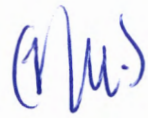
**Radius shown depicts the radius from the outline of the building that will contain the establishment or the parcel boundary if the building footprint is unavailable or unknown. KPB 7.30 states that the distance must be measured by the shortest pedestrian route. If there are institutional parcels located within 1000ft, the shortest pedestrian path will be measured. Questions or comments can be relayed to mquainton@kpb.us.*


The data displayed herein is neither a legally recorded map nor survey and should only be used for general reference purposes. It is not intended to be used for measurement. Kenai Peninsula Borough assumes no liability as to the accuracy of any data displayed herein. Original source documents should be consulted for accuracy verification.

Kenai Peninsula Borough
Office of the Borough Clerk

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Michele Turner, CMC, Borough Clerk 

FROM: Heather Mills, Borough Clerk Administrative Assistant 

DATE: Tuesday, October 14, 2025

RE: Restaurant Designation Permit – Sunrise Inn – License #1096

Kenai Peninsula Borough Code § 7.10.010 provides for a mandatory Assembly review of applications for restaurant designation permits at locations within the Borough. Accordingly, the attached application for a restaurant designation permit as filed by Sunrise Holdings, LLC dba Sunrise Inn located in the Kenai Peninsula Borough, Alaska, is being submitted to you for review and action.

The Finance Department reviewed the application and has no objection to the restaurant designation permit based on unpaid taxes.

The granting of this permit allows access of persons under 21 years of age to designated licensed premises for purposes of dining, and personnel under age of 20 for employment.

RECOMMENDATION: That the Assembly approve the issuance of the restaurant designation permit requested by Sunrise Holdings, LLC dba Sunrise Inn, Cooper Landing.

cc: office@sunriseinnak.com



Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board **Restaurant Endorsement Application**

This endorsement application form is required to apply for a restaurant endorsement to support your underlying license or pending license application. Applicants should review and become familiar with AS 04.09.450, Title 04 of Alaska Statutes and Chapter 305 of the Alaska Administrative Code. This form must be completed and submitted along with all other required forms and documents before any endorsement application will be considered complete and placed in the queue for our licensing examiners review.

Section 1 – Establishment and Contact Information

Enter information for the **current** licensee and licensed establish.

Licensee:	Sunrise Holdings LLC	License #:	1096
Doing Business As:	Sunrise Inn	License Type:	Beverage Dispensary Tourism
Licensee Mailing Address:	PO Box 529	Phone Number:	9072627949
Full Premises Address:	21840 Sterling Highway		
City:	Cooper Landing	State:	AK
		ZIP:	99572
Local Governing Body:	Kenai Peninsula Borough	Email:	office@sunriseinnak.com

Section 2 – Endorsement Requested

Restaurant Endorsement:	AS 04.09.450. A restaurant endorsement authorizes the holder of a beverage dispensary license, fair license, golf course license, sporting activity or event license, club license, outdoor recreation lodge license, destination resort license, or beverage dispensary tourism license. The biennial fee for a restaurant endorsement is \$200 with a \$25 application fee.
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An application for a restaurant endorsement must specify the establishment or portion of the establishment that constitutes a bona fide restaurant, that there is supervision on the premises adequate to reasonably ensure that a person under 21 years of age will not obtain alcoholic beverages. This endorsement application is for the request of a designation as a bona fide restaurant, hotel, or eating place for purposes of AS 04.16.010(c) or AS 04.16.049, and for the request of the following designation(s) (check all that apply):

- ☐ Dining after standard closing hours: AS 04.16.010(c)
- ☒ Dining by persons 16 – 20 years of age: AS 04.16.049(a)
- ☒ Dining by persons under the age of 16 years, accompanied by a person over the age of 21: AS 04.16.049(a)
- ☒ Employment for any persons under 21 years of age: AS 04.16.049(c)

NOTE: Under AS 04.16.049(d), a Department of Labor and Workforce Development work permit is not required to employ a person 18 - 20 years of age.

Section 3 – Access to Persons Under 21 Years of Age

Review AS 04.16.049(a); AS 04.16.049(c)

Be specific in your list where within the premises persons under 21 years of age are anticipated to have access in the course of either dining or employment as designated in Section 2. (Example: Persons under 21 years of age will only be allowed in the dining area OR will only be employed and present in the kitchen).

No one under the age of 21 is allowed in the bar area without a parent or guardian and even that is rare. The bar is separated from the restaurant by a door or separate entrances. This allows easy control and separation of the bar from restaurant. We do not hire anyone under the age of 18, and only persons 21 or older with valid TAPS card is allowed to sell, serve, deliver, or dispense alcoholic beverages.



Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board

Restaurant Endorsement Application

Describe the policies, practices and procedures that will be in place to ensure that persons under 21 years of age do not gain access to alcoholic beverages while dining or employed at your premises. Outline how and where alcoholic beverages are stored on premises. Acknowledge that employees who sell and serve alcoholic beverages must have a current Server Education Card.

To ensure that persons under 21 years of age do not gain access to alcoholic beverages, a combination of robust policies, practices, and procedures are implemented, addressing both commercial and social sources of alcohol.

I. Policies

Minimum legal drinking age (MLDA) Enforcement: Implement and strictly enforces laws prohibiting the sale, service, and possession of alcohol by individuals under the age of 21.

Zero Tolerance Policies: There is zero tolerance for underage possession or consumption of alcohol, including employees under the age of 21 to have access to area alcohol is stored or served from.

Responsible Beverage Service (RBS) Training: We mandate training for all servers and bar tenders. This training equips staff to identify fake IDs, recognize signs of intoxication, and refuse service when necessary.

Is an owner, manager, or assistant manager who is 21 years of age or older always present on the premises during business hours?



Section 4 – Food Service Establishment Permit

Per AS 04.21.080(b) for an establishment to qualify as a bona fide restaurant, a Food Service Permit or (for licenses within the Municipality of Anchorage) corresponding Department of Health and Human Services documentation is required.

Link to the Alaska Department of Environmental Conservation (ADEC) Food Safety Website:

<http://dec.alaska.gov/eh/fss/food/>

Link to the Municipality of Anchorage Food Safety Website:

<http://www.muni.org/Departments/health/Admin/environment/FSS/Pages/fssfood.aspx>

IF you are unable to certify the below statement, please discuss the matter with the AMCO office:

I have attached a copy of the current food service permit for this premises OR the plan review approval.

Initials

AW

**Note: If a plan review approval is submitted, a final permit will be required before finalization of any permit or license application.*

Section 5 – Hours of Operation

Review AS 04.16.010(c).

Include variances in weekend/weekday hours, and indicate AM/PM:

Days/Hours of Operation

Weekday	From Time of Day	To Time of Day
Sunday	7Am	9pm
Monday	7Am	9pm
Tuesday	7Am	9pm
Wednesday	7Am	9pm
Thursday	7Am	9pm
Friday	7Am	9pm
Saturday	7Am	9pm



Alcohol and Marijuana Control Office
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Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board Restaurant Endorsement Application

Section 6 – Areas Covered by Endorsement

Does the endorsement apply to your entire licensed premises as approved by the ABC Board?

Yes



No



Does the requested endorsement expand your currently licensed premises?

Yes



No



- If no, attach the approved diagram, no larger than 8 1/2" x 11" of the layout, and identify the portions of the premises covered by various requested endorsements. You must use a solid, contiguous colored line in any color other than red to outline the outer perimeter of the area of the premises covered by the requested endorsement(s).
- If endorsements are overlapping, provide a conspicuous means to distinguish each endorsement from the other (e.g., keyed map with varying colors for each requested endorsement).
- **Your drawing MUST include:**
 - Dimensions in feet **not** square feet of all exterior walls and major interior walls (we do not accept diagrams drawn to scale)
 - Include cross-streets
 - A north arrow, and any significant geographical features. Points of reference, such as a compass showing North.
 - All entrances, exits, walls, bars, and fixtures
- If your premises includes multiple floors, please include a separate diagram of each floor. You must identify the stairs between each floor, and each hallway/corridor that leads to each set of stairs.
- Any endorsement application that includes outdoor space are required to submit a security plan that includes information about the barriers, practices, and personnel that are to be used to ensure that alcohol is not introduced or removed from the permitted premises and to prevent the access of alcohol by a minor during the permitted event. A security plan may be requested for other proposed locations on a case-by-case basis.

Section 7 – Entertainment & Service

Are any forms of entertainment offered or available within the licensed business or within the proposed licensed premises?

Yes ☒

No ☐

If yes, describe the entertainment offered or available and the hours in which the entertainment may occur.

Entertainment as described by AS 04.09.210, includes dancing, karaoke, live performances, or similar activities, but does not include recorded or broadcast performances without live participation.

We have bands play, trivia night, and Karaoke always starts after 7pm and ends before midnight normally.

Food and beverage service offered or anticipated is:



Table Service



Buffet Service



Counter Service



Other: _____



Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board
Restaurant Endorsement Application

Section 8 – Attestations

I certify that I understand that providing a false statement on this form or any other form provided by AMCO is grounds for rejection or denial of this application or revocation of any license issued.

Initials

aw

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check the identification of a patron will complete an approved alcohol server education course, if required by AS 04.21.025, and while selling or serving alcoholic beverages, will carry or have available to show a current course card or a photocopy of the card certifying completion of approved alcohol server education course, if required by 3AAC 305.340.

aw

I agree to provide all information required by the Alcoholic Beverage Control Board in support of this application.

aw

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence of other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license, and or endorsement. I further understand that this is a Class A misdemeanor under AS 11.56.210 to falsify an application and commit the crime of unsworn falsification.

aw

alan wills

Printed name of licensee

Signature of licensee


8/19/25


Date

Kenai Peninsula Borough
Office of the Borough Clerk

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Michele Turner, CMC, Borough Clerk 

FROM: Heather Mills, Borough Clerk Administrative Assistant 

DATE: Tuesday, October 14, 2025

RE: Restaurant Designation Permit – Los Cenotes Restaurant and Cantina –
License #876

Kenai Peninsula Borough Code § 7.10.010 provides for a mandatory Assembly review of applications for restaurant designation permits at locations within the Borough. Accordingly, the attached application for a restaurant designation permit as filed by Brandon Joseph Tatum, dba Los Cenotes Restaurant and Cantina located in the Kenai Peninsula Borough, Alaska, is being submitted to you for review and action.

The Finance Department reviewed the application and has no objection to the restaurant designation permit based on unpaid taxes.

The granting of this permit allows access of persons under 21 years of age to designated licensed premises for purposes of dining, and personnel under age of 20 for employment.

RECOMMENDATION: That the Assembly approve the issuance of the restaurant designation permit requested by Brandon Joseph Tatum, dba Los Cenotes Restaurant and Cantina, near MP4 Seward Highway outside Seward City Limits.

cc: tatum.brandon@gmail.com



Alaska Alcoholic Beverage Control Board Restaurant Endorsement Application

This endorsement application form is required to apply for a restaurant endorsement to support your underlying license or pending license application. Applicants should review and become familiar with AS 04.09.450, **Title 04 of Alaska Statutes and Chapter 305 of the Alaska Administrative Code**. This form must be completed and submitted along with all other required forms and documents before any endorsement application will be considered complete and placed in the queue for our licensing examiners review.

Section 1 – Establishment and Contact Information

Enter information for the **current** licensee and licensed establish.

Licensee:	Brandon Joseph Tatum	License #:	876
Doing Business As:	Los Cenotes Restaurant and Cantina	License Type:	BDL
Licensee Mailing Address:	PO Box 656, Seward, AK 99664	Phone Number:	(907) 382-6129
Full Premises Address:	11857 Seward Highway		
City:	Seward	State:	AK
		ZIP:	99664
Local Governing Body:	Kenai Peninsula Borough	Email:	tatum.brandon@gmail.com

Section 2 – Endorsement Requested

Restaurant Endorsement:	AS 04.09.450. A restaurant endorsement authorizes the holder of a beverage dispensary license, fair license, golf course license, sporting activity or event license, club license, outdoor recreation lodge license, destination resort license, or beverage dispensary tourism license. The biennial fee for a restaurant endorsement is \$200 with a \$25 application fee.	
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An application for a restaurant endorsement must specify the establishment or portion of the establishment that constitutes a bona fide restaurant, that there is supervision on the premises adequate to reasonably ensure that a person under 21 years of age will not obtain alcoholic beverages. This endorsement application is for the request of a designation as a bona fide restaurant, hotel, or eating place for purposes of AS 04.16.010(c) or AS 04.16.049, and for the request of the following designation(s) (check all that apply):

- ☐ Dining after standard closing hours: AS 04.16.010(c)
- ☒ Dining by persons 16 – 20 years of age: AS 04.16.049(a)
- ☒ Dining by persons under the age of 16 years, accompanied by a person over the age of 21: AS 04.16.049(a)
- ☒ Employment for any persons under 21 years of age: AS 04.16.049(c)

NOTE: Under AS 04.16.049(d), a Department of Labor and Workforce Development work permit is not required to employ a person 18 - 20 years of age.

Section 3 – Access to Persons Under 21 Years of Age

Review AS 04.16.049(a); AS 04.16.049(c)

Be specific in your list where within the premises persons under 21 years of age are anticipated to have access in the course of either dining or employment as designated in Section 2. (Example: Persons under 21 years of age will only be allowed in the dining area OR will only be employed and present in the kitchen).

Persons under 21 years of age will only be allowed in the dining area or will only be employed in the dining area, kitchen and host station.



Alaska Alcoholic Beverage Control Board **Restaurant Endorsement Application**

Describe the policies, practices and procedures that will be in place to ensure that persons under 21 years of age do not gain access to alcoholic beverages while dining or employed at your premises. Outline how and where alcoholic beverages are stored on premises. Acknowledge that employees who sell and serve alcoholic beverages must have a current Server Education Card.

Age Verification Policies - Verify ages of all patrons ordering alcohol beverages.
Staff Training and Certifications - all staff that serves alcohol must have TIPS, TAPS or SEC certs.
Monitoring & Supervision - Managers must perform random checks and monitor transactions, use security cameras in key areas (bar, service areas), wait staff & bartenders should only serve drinks directly to the individual who ordered after ID verification, alcohol should never be left unattended where minors may access it.
Staff under age of 21 - Employees under 21 are restricted from serving, handling, or consuming alcohol, Assign roles that do not involve alcohol (e.g., food running, bussing, host/hostess), ensure underage employees do not mix or pour drinks, deliver alcoholic beverages to tables and work behind the bar.
Signage - Post signage at entrances, bar, dining area & POS areas required by the SOA.

Is an owner, manager, or assistant manager who is 21 years of age or older always present on the premises during business hours?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Section 4 – Food Service Establishment Permit

Per AS 04.21.080(b) for an establishment to qualify as a bona fide restaurant, a Food Service Permit or (for licenses within the Municipality of Anchorage) corresponding Department of Health and Human Services documentation is required.

Link to the Alaska Department of Environmental Conservation (ADEC) Food Safety Website:

<http://dec.alaska.gov/eh/fss/food/>

Link to the Municipality of Anchorage Food Safety Website:

<http://www.muni.org/Departments/health/Admin/environment/FSS/Pages/fssfood.aspx>

If you are unable to certify the below statement, please discuss the matter with the AMCO office:

Initials

I have attached a copy of the current food service permit for this premises OR the plan review approval.

**Note: If a plan review approval is submitted, a final permit will be required before finalization of any permit or license application.*

Section 5 – Hours of Operation

Review AS 04.16.010(c).

Include variances in weekend/weekday hours, and indicate AM/PM:

Days/Hours of Operation

Weekday	From Time of Day	To Time of Day
Sunday	4 PM	10 PM
Monday	4 PM	10 PM
Tuesday	4 PM	10 PM
Wednesday	4 PM	10 PM
Thursday	4 PM	10 PM
Friday	4 PM	10 PM
Saturday	4 PM	10 PM



Alaska Alcoholic Beverage Control Board

Restaurant Endorsement Application**Section 6 – Areas Covered by Endorsement**

Does the endorsement apply to your entire licensed premises as approved by the ABC Board?

Yes

☒

No

☐

Does the requested endorsement expand your currently licensed premises?

Yes

☒

No

☐

- If no, attach the approved diagram, no larger than 8 1/2" x 11" of the layout, and identify the portions of the premises covered by various requested endorsements. You must use a solid, contiguous **colored** line in any color other than red to outline the outer perimeter of the area of the premises covered by the requested endorsement(s).
- If endorsements are overlapping, provide a conspicuous means to distinguish each endorsement from the other (e.g., keyed map with varying colors for each requested endorsement).
- **Your drawing MUST include:**
 - Dimensions in feet **not** square feet of all exterior walls and major interior walls (we do not accept diagrams drawn to scale)
 - Include cross-streets
 - A north arrow, and any significant geographical features. Points of reference, such as a compass showing North.
 - All entrances, exits, walls, bars, and fixtures
- **If your premises includes multiple floors, please include a separate diagram of each floor.** You must identify the stairs between each floor, and each hallway/corridor that leads to each set of stairs.
- **Any endorsement application that includes outdoor space** are required to submit a security plan that includes information about the barriers, practices, and personnel that are to be used to ensure that alcohol is not introduced or removed from the permitted premises and to prevent the access of alcohol by a minor during the permitted event. A security plan may be requested for other proposed locations on a case-by-case basis.

Section 7 – Entertainment & Service

Are any forms of entertainment offered or available within the licensed business or within the proposed licensed premises?

Yes

☐

No

☒

If yes, describe the entertainment offered or available and the hours in which the entertainment may occur.

Entertainment as described by AS 04.09.210, includes dancing, karaoke, live performances, or similar activities, but does not include recorded or broadcast performances without live participation.

Food and beverage service offered or anticipated is:

☒

Table Service

☐

Buffet Service

☒

Counter Service

☐

Other: _____



Alaska Alcoholic Beverage Control Board

Restaurant Endorsement Application

Section 8 – Attestations

I certify that I understand that providing a false statement on this form or any other form provided by AMCO is grounds for rejection or denial of this application or revocation of any license issued.

Initials

BT

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check the identification of a patron will complete an approved alcohol server education course, if required by AS 04.21.025, and while selling or serving alcoholic beverages, will carry or have available to show a current course card or a photocopy of the card certifying completion of approved alcohol server education course, if required by 3AAC 305.340.

BT

I agree to provide all information required by the Alcoholic Beverage Control Board in support of this application.

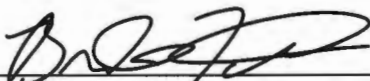
BT

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence of other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license, and or endorsement. I further understand that this is a Class A misdemeanor under AS 11.56.210 to falsify an application and commit the crime of unsworn falsification.

BT

Brandon Tatum

Printed name of licensee


Signature of licensee


08/31/2025


Date

Kenai Peninsula Borough
Office of the Borough Clerk

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members, KPB Assembly

THRU: Michele Turner, CMC, Borough Clerk 

FROM: Heather Mills, Borough Clerk Administrative Assistant 

DATE: Tuesday, October 14, 2025

RE: Restaurant Designation Permit – The Angry Salmon, LLC – License #1309

Kenai Peninsula Borough Code § 7.10.010 provides for a mandatory Assembly review of applications for restaurant designation permits at locations within the Borough. Accordingly, the attached application for a restaurant designation permit as filed by Cameron Johnson dba The Angry Salmon, LLC located in the Kenai Peninsula Borough, Alaska, is being submitted to you for review and action.

The Finance Department reviewed the application and has no objection to the restaurant designation permit based on unpaid taxes.

The granting of this permit allows access of persons under 21 years of age to designated licensed premises for purposes of dining, and personnel under age of 20 for employment.

RECOMMENDATION: That the Assembly approve the issuance of the restaurant designation permit requested by Cameron Johnson dba The Angry Salmon, LLC, Anchor Point.

cc: cjohnson@amgland.com



Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board Restaurant Endorsement Application

The new endorsement application form is required to apply for a restaurant endorsement to support your underlying license or pending license application. Applicants should review and become familiar with AS 04.09.450, Title 04 of Alaska Statutes and Chapter 305 of the Alaska Administrative Code. This form must be completed and submitted along with all other required forms and documents before any endorsement application will be considered complete and placed in the queue for our licensing examiners review.

Section 1 – Establishment and Contact Information

Enter information for the **current** licensee and licensed establish.

Licensee:	The Angry Salmon, LLC	License #:	1309
License Type:	Beverage Dispensary - Tourism	Doing Business As:	The Angry Salmon
Licensee Mailing Address:	1500 Bogard Road, Wasilla Alaska 99654		
Full Premises Address:	34358 Old Sterling Highway		
City:	Anchor Point	State:	Alaska
		ZIP:	99556
Local Governing Body:	Kenai Peninsula Borough	Email:	cjohnson@amgland.com

Section 2 – Endorsement Requested

Restaurant Endorsement:	AS 04.09.450. A restaurant endorsement authorizes the holder of a beverage dispensary license, fair license, golf course license, sporting activity or event license, club license, outdoor recreation lodge license, destination resort license, or beverage dispensary tourism license. The biennial fee for a hotel or motel endorsement is \$200.
-------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

An application for a restaurant endorsement must specify the establishment or portion of the establishment that constitutes a bona fide restaurant. there is supervision on the premises adequate to reasonably ensure that a person under 21 years of age will not obtain alcoholic beverages. This endorsement application is for the request of a designation as a bona fide restaurant, hotel, or eating place for purposes of AS 04.16.010(c) or AS 04.16.049, and for the request of the following designation(s) (check all that apply):

1. ☒ Dining after standard closing hours: AS 04.16.010(c)
2. ☒ Dining by persons 16 – 20 years of age: AS 04.16.049(a)
3. ☒ Dining by persons under the age of 16 years, accompanied by a person over the age of 21: AS 04.16.049(a)
4. ☐ Employment for any persons under 21 years of age: AS 04.16.049(c)

NOTE: Under AS 04.16.049(d), a Department of Labor and Workforce Development work permit is not required to employ a person 18 - 20 years of age.

Section 3 – Minor Access

Review AS 04.16.049(a); AS 04.16.049(c)

Be specific in your list where within the premises minors are anticipated to have access in the course of either dining or employment as designated in Section 2. (Example: Minors will only be allowed in the dining area OR minors will only be employed and present in the kitchen).

Minors will be allowed throughout the entire establishment where patrons are permitted for dining.



Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board **Restaurant Endorsement Application**

Describe the policies, practices and procedures that will be in place to ensure that minors do not gain access to alcohol while dining or employed at your premises. Outline how and where alcohol is stored on premises. Acknowledge that employees serving alcohol must have a current Server Education Card.

The Angry Salmon will ensure that no minors gain access to alcohol while on the premises by checking the ID of every person who orders an alcohol beverage regardless of age assumption. Employees and management will keep a close eye on every patrons actions, ensuring that no person who has not had their ID checked is handed an alcoholic beverage, and quickly clean up unfinished drinks when customers leave. If an employee witness a customer handing a minor alcohol, they will immediately contact management who will deal with the situation accordingly. All servers will be over the age of 21, will be TAPS certified and will be extensively trained in identifying fake IDs.

Is an owner, manager, or assistant manager who is 21 years of age or older always present on the premises during business hours?

Yes ☒ No ☐

Section 4 – ADEC Food Service Permit

Per AS 04.21.080(b) for an establishment to qualify as a Bona Fide Restaurant, a Food Service Permit or (for licenses within the Municipality of Anchorage) corresponding Department of Health and Human Services documentation is required.

Link to the Alaska Department of Environmental Conservation (ADEC) Food Safety Website:

<http://dec.alaska.gov/eh/fss/food/>

Link to the Municipality of Anchorage Food Safety Website:

<http://www.muni.org/Departments/health/Admin/environment/FSS/Pages/fssfood.aspx>

IF you are unable to certify the below statement, please discuss the matter with the AMCO office:

I have attached a copy of the current food service permit for this premises OR the plan review approval.

Initials

***Note:** If a plan review approval is submitted, a final permit will be required before finalization of any permit or license application.

Section 5 – Hours of Operation

Review AS 04.16.010(c).

Include variances in weekend/weekday hours, and indicate AM/PM:

Days/Hours of Operation

Weekday		
Sunday	12:00 PM	12:00 AM
Monday	12:00 PM	12:00 AM
Tuesday	12:00 PM	12:00 AM
Wednesday	12:00 PM	12:00 AM
Thursday	12:00 PM	12:00 AM
Friday	12:00 PM	12:00 AM
Saturday	12:00 PM	12:00 AM



Alaska Alcoholic Beverage Control Board Restaurant Endorsement Application

Section 3 – Areas Covered by Endorsement

Does the endorsement apply to your entire licensed premises as approved by the ABC Board? Yes ☒ No ☐

Does the requested endorsement expand your currently licensed premises? Yes ☐ No ☒

- If no, attach the approved diagram, no larger than 8 1/2" x 11" of the layout, and identify the portions of the premises covered by various requested endorsements.

You must use a solid, contiguous **colored** line in any color other than red (which outlines your exterior boundary) to outline the perimeter of the area of the premises covered by the requested endorsement(s).

- If endorsements are overlapping, provide a conspicuous means to distinguish each endorsement from the other (e.g., keyed map with varying colors for each requested endorsement).
- Your drawing **MUST** include. Dimensions in feet **not** square feet of all exterior walls and major interior walls (we do not accept diagrams drawn to scale. Include cross-streets, a north arrow, and any significant geographical features. Points of reference, such as a compass showing North. All entrances, exits, walls, bars, and fixtures.
- If your premises include multiple floors, please include a separate diagram of each floor. You must identify the stairs between each floor, and each hallway/corridor that leads to each set of stairs.
- **Any endorsement applications that include outdoor space** are required to submit a security plan that includes information about the barriers, practices, and personnel that are to be used to ensure that alcohol is not introduced or removed from the permitted premises and to prevent the access of alcohol by a minor during the permitted event. A security plan may be requested for other proposed locations on a case-by-case basis.

AMCO Received 12/13/2023



Alcohol and Marijuana Control Office
 550 W 7th Avenue, Suite 1600
 Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
 Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board Restaurant Endorsement Application

Section 4 – Attestations

I certify that I understand that providing a false statement on this form or any other form provided by AMCO is grounds for rejection or denial of this application or revocation of any license issued.

Initial

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check the identification of a patron will complete an approved alcohol server education course, if required by AS 04.21.025, and while selling or serving alcoholic beverages, will carry or have available to show a current course card or a photocopy of the card certifying completion of approved alcohol server education course, if required by 3AAC 305.340.

CS

I agree to provide all information required by the Alcoholic Beverage Control Board in support of this application.

DS

I hereby certify that I am the person herein named and subscribing to this application and that I have read the complete application, and I know the full content thereof. I declare that all of the information contained herein, and evidence of other documents submitted are true and correct. I understand that any falsification or misrepresentation of any item or response in this application, or any attachment, or documents to support this application, is sufficient grounds for denying or revoking a license, and or endorsement. I further understand that this is a Class A misdemeanor under AS 11.56.210 to falsify an application and commit the crime of unsworn falsification.

WS

Cameron Johnson

Printed name of licensee

DocuSigned by:

Cameron Johnson

Signature of licensee: 0A1D3A806AF84B1...

12/12/2023

Date



[Home](#) [Menu](#) [Hours & Locations](#)



**Angry
Salmon**
Anchor Point X AK

Angry Salmon Main Menu



Starters

ANGRY SALMON BALLZ \$18

Alaskan smoked salmon, cheese, corn, poblanos, and habanero.
Deep fried and served with Anchor sauce. SERIOUSLY SPICY



KING NACHOS \$18

Tortilla chips heaped with melted cheese, beans, jalapeños,
tomato, onion and cilantro. Served with salsa and guacamole
ADD grilled chicken, ground beef or chili

Ground Beef \$5

Grilled Chicken \$5

Chili \$5

CHILI CHEESE FRIES \$15

House made chili, nacho cheese, melted cheddar, and green
onion over a bed of fries.

CLAMS \$22

1 lb. of clams and chorizo sauteed in garlic, butter, white wine,
lemon, and parsley. Served with garlic bread.

CHICKEN WINGS \$17

Bone-in deep fried wings served with carrots, celery and your
choice of ranch or blue cheese. Sauces: BBQ, Buffalo or Sticky
Thai

FRIED RAVIOLIS \$14

Breaded and deep fried cheese ravioli served with marinara

SHRIMP SKEWERS \$16

Blackened shrimp on two skewers. Served with corn salsa and
guacamole.



SALADS & CHILI

Salad sizes are small or full served with your choice of house made ranch, blue cheese,Caesar, honey mustard, or balsamic vinaigrette.

HOUSE SALAD

Mixed greens, tomato, carrot, pickled redonion and croutons

Half Size \$10

Full Size \$15

CAESAR SALAD

Romaine lettuce, parmesan, and croutons

Half Size \$10

Full Size \$15

ANCHOR CHILI

House made with ground beef, beans,onions, ancho chillies, and tomato.Topped with sour cream, green onionsand cheddar.

Bread Bowl \$16.50

Bowl \$13.50

Cup \$10.50



Buns

All beef burgers are a Wagyu blend smashed patty on brioche bun. Served with fries.

ANGRY BURGER \$22

House made Kenai dip, Angry sauce, bacon, lettuce, tomato, and caramelized onions

CLASSIC BURGER \$18

Lettuce, tomato, caramelized onion, and Anchor sauce

**MUSHROOM ONION
SWISSBURGER** \$20

Caramelized onion and mushrooms buried under melted swiss.

VEGGIE BURGER \$18

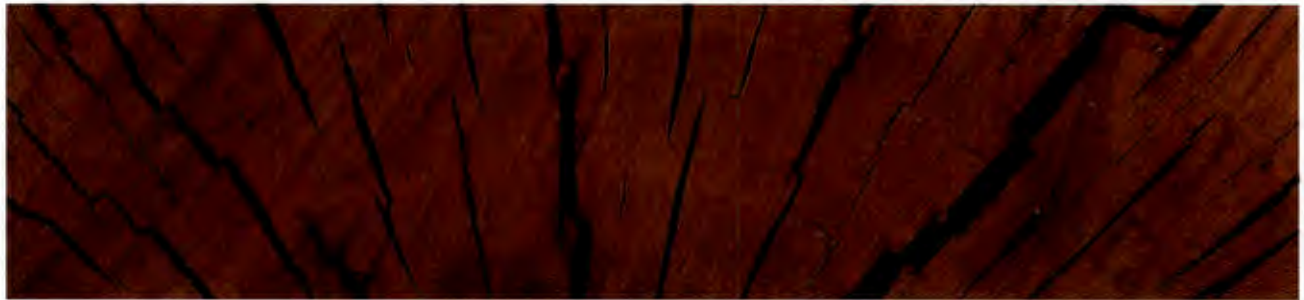
Mixed veggie and black bean patty, lettuce, tomato, caramelized onion, and Anchor sauce

FRIED CHICKEN SANDWICH \$16

Fried chicken, topped with Anchor sauce, slaw and pickles

SALMON BURGER \$26.50

House made Alaskan salmon burger topped with guacamole, and slaw



Mains

STEAK FRITES \$32

10oz New York, served with fries and slaw

Sauteed Mushrooms \$4.50

Caramelized Onion \$4

CHICKEN PARMESAN \$22

Fried chicken, topped with marinara, Parmesan and mozzarella cheese blend. Served over a bed of spaghetti noodles with garlic bread

BLACKENED SEAFOOD PASTA \$28

Alaskan smoked salmon, shrimp, clams, bacon, chorizo, mushroom, and bell pepper tossed in a spicy cream sauce over spaghetti noodles. Served with garlic bread.

FISH AND CHIPS

Chef's selection of Alaskan fish, hand-dipped and served with fries, slaw and tartar

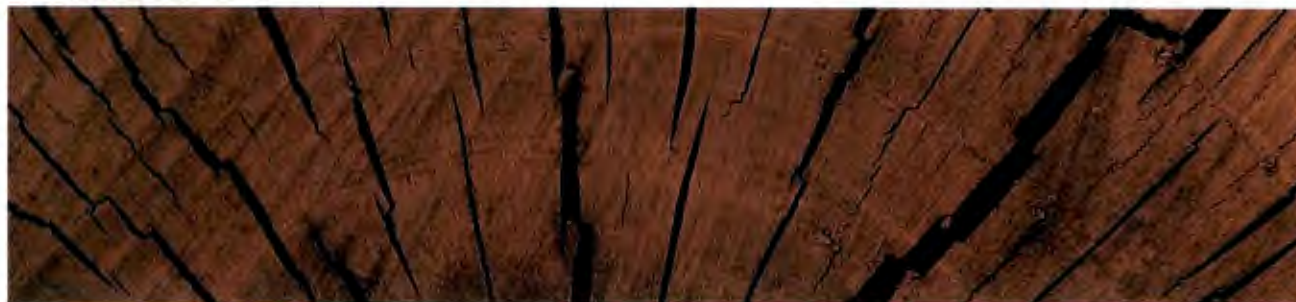
FISH TACOS

Chef's selection of Alaskan fish seared on two corn tortillas, guacamole, slaw, pickled red onions, and cilantro. Served with chips and salsa.



CHICKEN AND WAFFLES \$20

Fried chicken stacked on top of a Belgium waffle served with syrup and fries



KIDDOS

KIDS BURGER \$12

Beef patty with cheese and fries

CHICKEN TENDERS \$13

chicken strips and fries

Kids Noodles \$10

Choice of butter or marinara.

STICKS AND RANCH \$7

carrot and celery sticks with ranch

Join our mailing list for special offers, events, and stay up on all the Angry Salmon news!

Email *

Enter your email here *

Join

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Join Us at Angry Salmon or at our sister restaurants Settlers Bay Lodge and ChopHouse at Lake Lucille



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Proudly built by: The NewCity Strategy Group

Kenai Peninsula Borough

Planning Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Kenai Peninsula Borough Assembly Members

FROM: Robert Ruffner, Planning Director *RL*

DATE: September 23, 2025

RE: Vacate the entire 50' section line easement on the north line of Government Lots 2 & 3 and the entire 50' section line easement on the west line of Government Lots 3 & 4 in Section 27; and the entire west 50' and the entire south 50' of the S1/2 SW1/4 of Section 22 all being located in T03N R12W; KPB File 2025-057V

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 September 22, 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.

September 22, 2025 Planning Commission Draft Meeting Minutes
September 22, 2025 Agenda Item E1 Meeting Packet Materials

AGENDA ITEM E. NEW BUSINESS**ITEM #1 - SECTION LINE EASEMENT VACATION**

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 & 4 IN SECTION 27; AND THE ENTIRE WEST 50 FEET AND THE ENTIRE 50 FEET OF THE S1/2 SW1/4 OF SECTION 22 ALL BEING LOCATED IN T03N, R12W

KPB File No.	2025-058V
Planning Commission Meeting:	September 22, 2025
Applicant / Owner:	Alaska Mental Health Trust Authority
Surveyor:	Dave Hale / R&M Consultants Inc.
General Location:	Coho Area
Legal Description:	T 3N R 12W SEC 22 S.M.KN S1/2 SW1/4 & T 3N R 12W SEC 27 S.M. KN GOV'T LOTS 2, 3 & 4

Staff report given by Platting Vince Piagentini.

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.

MOTION: Commissioner Epperheimer moved, seconded by Commissioner Whitney to approve 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 five 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, Epperheimer, Fikes, Gillham, Morgan, Slaughter, Whitney, Venuti
---------	------------------------------------------------------------------------------------

ITEM #2. – BUILDING SETBACK ENCROACHMENT PERMIT

~~PERMITS A 32.3' X 24.3' SHOP TO REMAIN ENTIRELY WITHIN THE 20' BUILDING SETBACK ON LOT 1-D, GRANTED BY OLD KASILOF SUBDIVISION ADDITION NO 1, PLAT KN 87-117~~

KPB File No.	2022-167
Planning Commission Meeting:	September 22, 2025
Applicant / Owner:	Gretchen & Jeffrey Druhot
Surveyor:	Jason Schollenberg / Peninsula Surveying, LLC
General Location:	Linda Sue Court – Kalifornsky Area
Parent Parcel No.:	133-590-07
Legal Description:	T 3N R 11W SEC 6 Seward Meridian KN 0870117 OLD KASILOF SUB ADDN NO 1 LOT 1-D
Assessing Use:	Residential Dwelling
Zoning:	Unrestricted
PC Resolution	2025-22

~~Staff report given by Platting Manager Vince Piagentini. Mr. Piagentini noted there was a public comment that was submitted before the deadline that did not make it into the desk packet. The comment was from Stacey Clark, a neighboring landowner (51855 Linda Sue Court, Kasilof AK 99610. The comment read as follows:~~

~~“Dear Planning Commission Members,~~

~~I am writing to express my concerns about the encroachment permit application submitted by my neighbor, Gretchen and Jeffrey Druhot, regarding the property located at 51891 Linda Sue Ct, Kasilof Ak 99610.~~

~~It has come to my attention that when Gretchen and her husband first acquired the property, they were actively removing items from it. During this time, my husband bought a boat in a truck from the previous~~

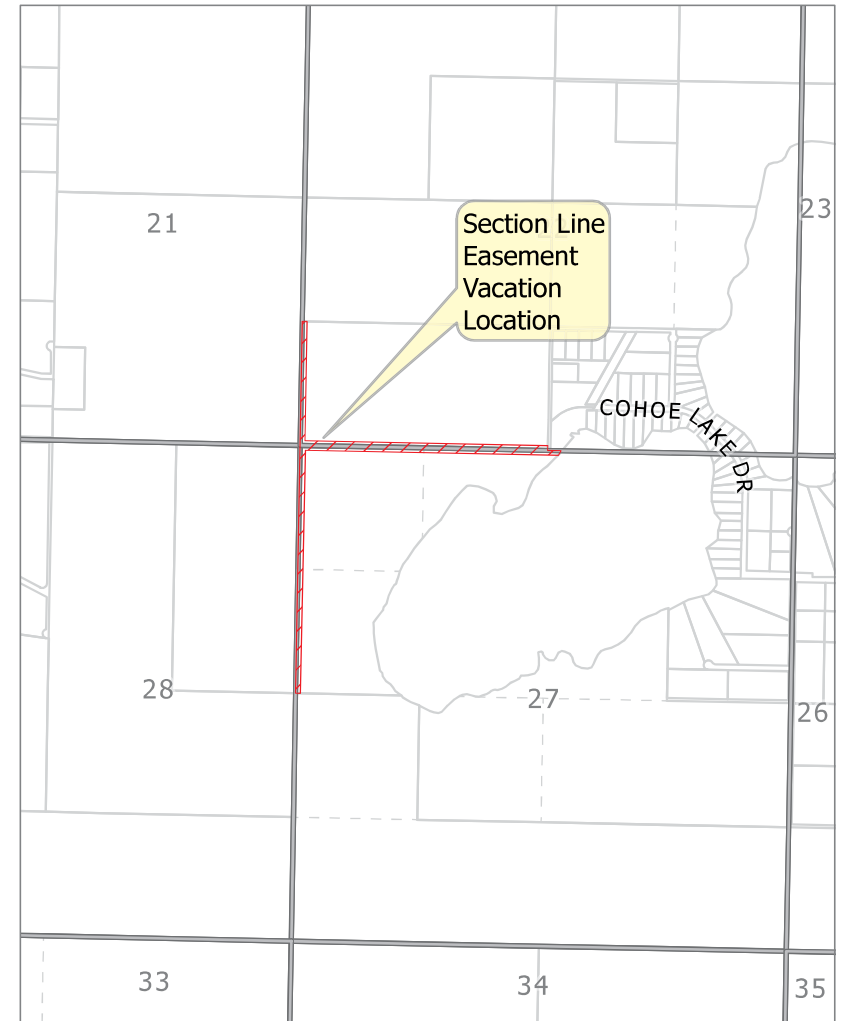
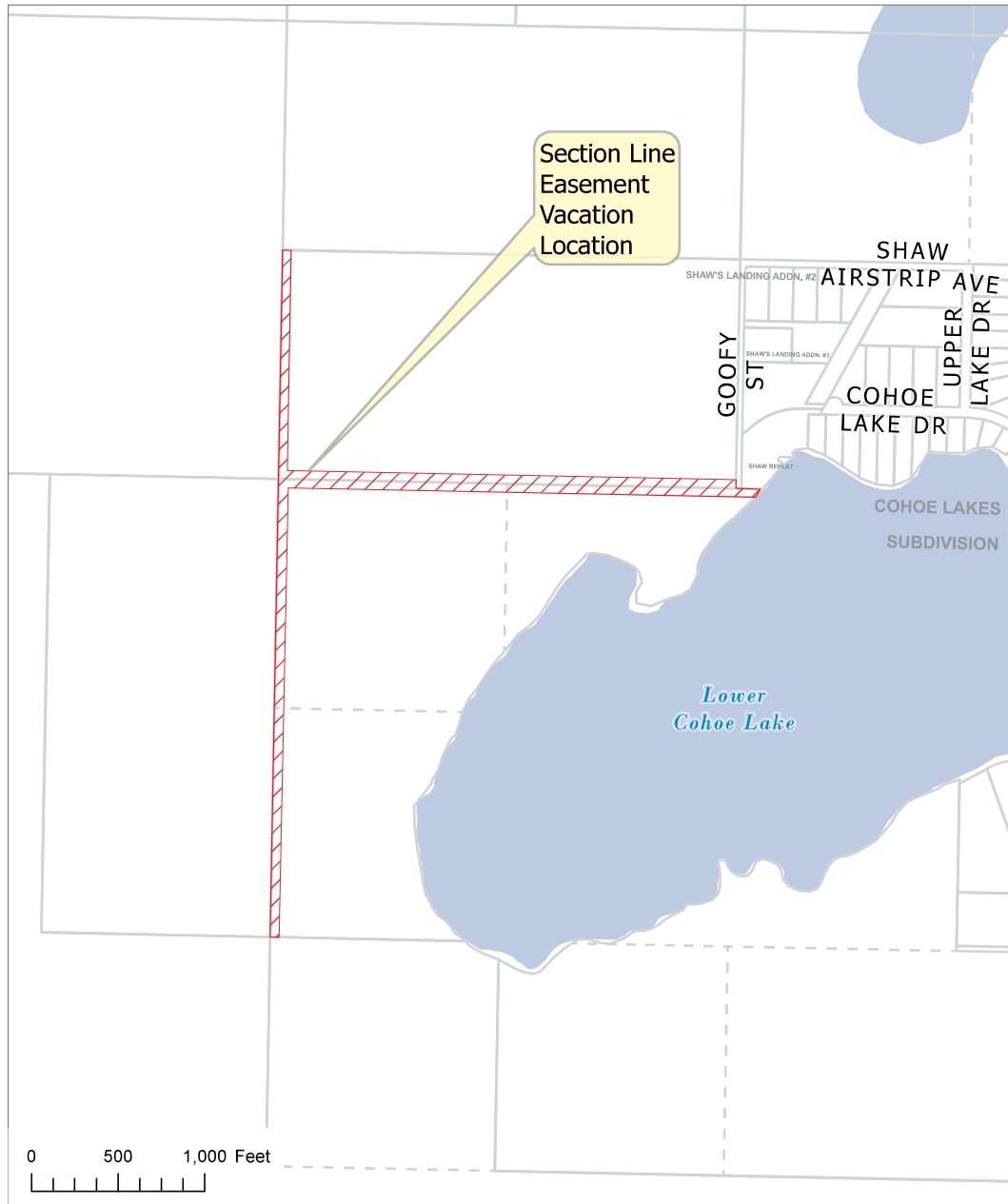
E. NEW BUSINESS

1. Section Line Easement Vacation; KPB File 2025-058V

R & M Consultants / AK Mental Health Trust Authority

Request: Vacate the entire 50' section line easement on the north line of Government Lots 2 & 3 and the entire 50' section line easement on the west line of Government Lots 3 & 4, SEC 27; and the entire west 50' and the entire south 50' of the S1/2 SW1/4 of SEC 22 all being located in T03N, R12W

Kasilof Area



KPB File 2025-058V
T 03N R 12W S22 & 27
Cohoe



The information depicted hereon is for a graphical representation only of best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.

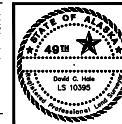
KPB 2025-058V

SURVEYOR'S CERTIFICATE

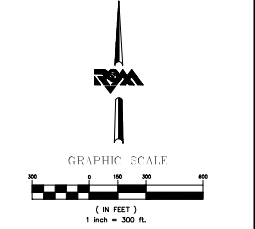
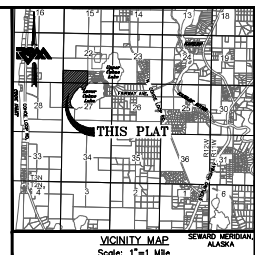
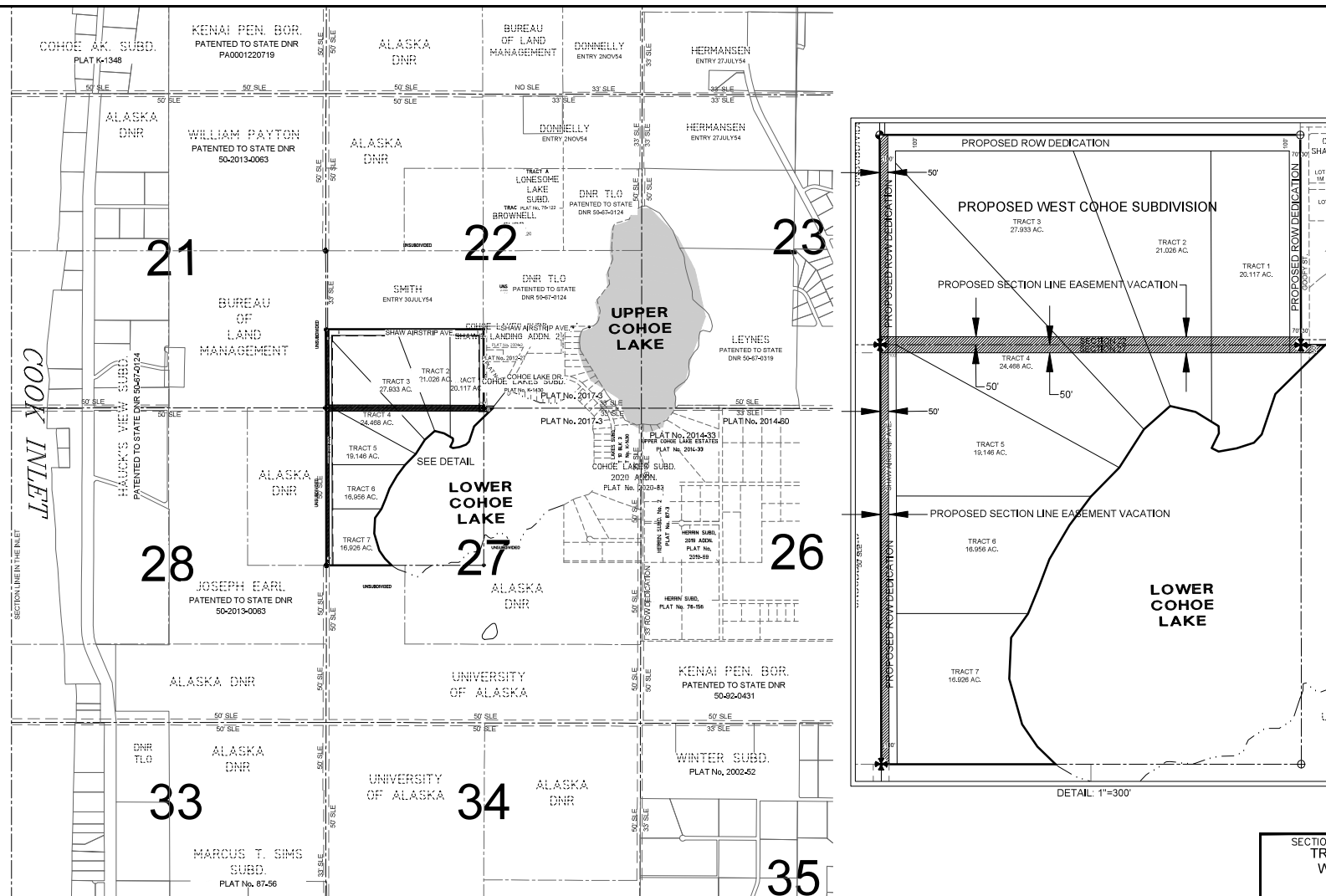
I CERTIFY THAT I AM PROPERLY REGISTERED AND LICENSED TO PRACTICE LAND SURVEYING IN THE STATE OF ALASKA; THAT THIS PLAT REPRESENTS A SURVEY MADE BY ME OR UNDER MY DIRECT SUPERVISION; AND THAT THE MONUMENTS SHOWN HEREON ACTUALLY EXIST AS DESCRIBED AND ALL DIMENSIONS AND OTHER DETAILS ARE CORRECT TO THE NORMAL STANDARDS OF PRACTICE OF LAND SURVEYORS IN THE STATE OF ALASKA.

DAVID C. HALE, L.S. 10385

DATE



SECTION LINE EASEMENT VACATION EXHIBIT TRUST LAND SURVEY 2025-07 WEST COHOE SUBDIVISION CREATING TRACTS 1 THRU 7			
A SUBDIVISION OF THE S½, SW¼, SECTION 22, AND OVERLAPMENT LOTS 2, 3 & 4, SECTION 27, T.3N., R.12W., SEWARD MERIDIAN, ALASKA, CONTAINING 163.04 ACRES, MORE OR LESS			
KENAI RECORDING DISTRICT, ALASKA			
ALASKA MENTAL HEALTH TRUST AUTHORITY STATE OF ALASKA, OWNER 2600 CORDOVA ST., SUITE 201 ANCHORAGE, ALASKA 99503			
SURVEYOR: 9101 Vanguard Drive, Anchorage, Alaska, 99507 PH (907) 522-1707 FAX (907) 522-3403 www.rmconsull.com			
DRAWN: AEC 111	SCALE: 1"=300'	TLS 2024-07	KPB FILE No. 2025-XX
CHECKED: DCH	FIELD Bk: 3130.03	DATE02-25-25	SHEET: 1 OF 1



AGENDA ITEM E. NEW BUSINESS

ITEM #1 - SECTION LINE EASEMENT VACATION

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

KPB File No.	2025-058V
Planning Commission Meeting:	September 22, 2025
Applicant / Owner:	Alaska Mental Health Trust Authority / Anchorage, AK
Surveyor:	Dave Hale / R&M Consultants Inc
General Location:	Coho Area
Legal Description:	T 3N R 12W SEC 22 SEWARD MERIDIAN KN S1/2 SW1/4 & T 3N R 12W SEC 27 SEWARD MERIDIAN KN GOV'T LOTS 2, 3 & 4

STAFF REPORT

Specific Request / Purpose as stated in the petition:

Requesting a vacation of all section line easements within the proposed subdivision Trust Land Survey 2025-07 West Coho Subdivision

Notification: The public hearing notice was published in the September 12, 2025 issue of the Peninsula Clarion and the September 11, 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 Kasilof

Post Office of Kasilof

Twelve mailings were sent to owners of property within 300 feet of the proposed vacation on September 4th, 2025.

Eleven 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
The Alaska Mental Health Trust Authority
Central Emergency Services

Ninilchik Traditional Council
Alaska Communication Systems (ACS)
ENSTAR Natural Gas
General Communications Inc, (GCI)
Homer Electric Association (HEA)

Legal Access (existing and proposed):

Current access to the property is by Shaw Strip Avenue in the northeast and Goofy Street on the east. Shaw Airstrip Avenue is a 40-foot dedicated road that is currently undeveloped. Shaw Airstrip Avenue connects to Upper Lake Drive to the east and then intersects with Coho Lake Drive to the south. Coho Lake Drive connects to Fairway Avenue to the south, then connects near milepost 13.2 Coho Loop Road, a state-maintained road.

Multiple dedications are proposed by the associated Preliminary Plat, Trust Land Survey 2025-07 West Coho Subdivision: 70 feet on the west of Goofy Street for a total of 100 feet, 100 feet on the north side of the plat and 100 feet on the west side of the plat both being to Shaw Airstrip Avenue.

The KPB Addressing Officer requested a new street name for Shaw Airstrip Avenue running north-south along the west side of the plat to be submitted with the suffix of street. **Staff recommends** the surveyor submit a new street name to the KPB Addressing Officer and update the final plat upon submittal.

50-foot section line easements are located along the west line of the plat and through the middle being the section line between Sections 22 and 27. These easements are those proposed to be vacated and are labeled and shaded on the submitted exhibit.

Block length requirement is not complaint and an exception to KPB 20.30.170 was granted for the plat at the May 12, 2025 Plat Committee meeting.

KPB Roads Dept. comments	Out of Jurisdiction: No Roads Director: Uhlin, Dil Comments: We need to make sure there is dedicated ROW for the road on the west.
SOA DOT comments	No response

Site Investigation:

According to KPB GIS Imagery, there appears to be a possible structure located in the current 30-foot dedication of Goofy Street that could encroach into the proposed dedication from the associated plat. **Staff recommends** the surveyor identify any encroachments on the final submittal with a solution to resolve the issue prior to final approval.

KPB GIS Imagery Contours Layer indicates the subject area is relatively flat with no slopes greater than 20%.

Lower Cohoe Lake abuts the parcels to the east. Large areas of wetlands are present on the majority of the subject area classified as Lakebed, Wetland/Upland Complex and Kettle.

KPB Reviewers did not identify the subject area to be within a Flood Hazard area or a Habitat Protection District.

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
State of Alaska Fish and Game	No Response

Staff Analysis:

The land was originally surveyed as the S1/2 SW1/4 of Section 22 and Government Lots 2, 3 and 4 of Section 27, all within Township 3 North, Range 12 West, Seward Meridian, Alaska, as shown on the BLM section plat accepted on July 19, 1921.

The land is currently in the process of being subdivided by Trust Land Survey 2025-07 West Cohoe Subdivision and was granted conditional approval during the May 12, 2025 KPB Plat Committee Meeting. This plat will subdivide the land and dedicate rights-of-way totaling 100 feet in width each. The justification provided by the surveyor stated the intent to subdivide is for residential development.

The parcels affected by the portions of the section line easements to be vacated are owned by the State of Alaska, Trust Land Office. Surrounding adjacent parcels are owned by private individuals, the State of Alaska, and the BLM.

The surrounding parcels are currently unsubdivided with no constructed access. Legal access throughout the area is primarily by section line easements.

The associated plat will grant a 10-foot utility easement adjoining the proposed dedicated rights-of-ways.

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;
Applicant comments: No roads or trails exist within the section line easement and there has been no current or historic use of the easement for access to any parcels in the area. If the land is developed in the future, and requires rights-of-way for access to the developed properties, the proposed rights-of-way dedications shown on the accompanying plat will provide the required access in lieu of the section line easement that traverses this proposed subdivision.
Staff comments:
 2. A road is impossible or impractical to construct, and alternative access has been provided;
Applicant comments: The proposed dedicated rights-of-way that replace the section line easements through the subdivision provide a comparable alternative to the existing easements. The width of the dedication will be 100-feet making it the same width as the vacated easements. The location of the alternative access routes create better flow through the subdivision, and provide the same or better access to adjacent parcels.
Staff comments:
 3. The surrounding area is fully developed and all planned or needed rights-of-way and utilities are constructed;
Applicant comments: The TLO is proposing to subdivide their property into multiple lots for residential development. To facilitate the intended subdivision access and improve overall use of the land, TLO is requesting a vacation of all section line easements within the proposed subdivision to be replaced by new dedicated rights-of-way with equal or better access. The east-west section line easement bisects four of the proposed new tracts, negatively impacting the ability of the TLO or future landowners to develop their property.
Staff comments:
 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;
Applicant comments: Goofy Street Dedication: proposed dedication of a 70-foot right-of-way that runs north-south along the east boundary of the subdivision, and east to the lake. The width of both sections of right-of-way will be equal or better than the previous SLE width and will continue to provide access to Lower Cohoe Lake, but with a wider right-of-way and better access from the north.
Staff comments:
 5. The proposed vacation would limit opportunities for interconnectivity with adjacent parcels, whether developed or undeveloped;
Applicant comments: The proposed subdivision aims to reconfigure legal access through the subdivision, while improving legal access to adjacent parcels.
Staff comments:
 6. Other public access, other than general road use, exist or are feasible for the right-of-way;
Applicant comments:

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.

Applicant comments: The TLO proposes to dedicate new right-of-way within the proposed subdivision to provide the same level of access throughout the subdivision and to other parcels that lay adjacent to it.

Staff comments: The associated plat will grant a 10-foot utility easement adjoining the proposed dedicated rights-of-ways.

8. Any other factors that are relevant to the vacation application or the area proposed to be vacated.

Applicant comments: With the sale of lakeside tracts within the new subdivision, access will likely be built within the new rights-of-way, creating better physical access than previously contained with the SLE.

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 KPB Assembly will hear the vacation at their scheduled October 14, 2025 meeting to give consent or denial.

If approved, the vacation will be finalized by the recording of the Section Line Easement Vacation Exhibit document as presented in the packet. The document is currently being reviewed by the State of Alaska DNR Survey Section for approval by the State for filing purposes.

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.
Code Compliance	Reviewer: Ogren, Eric Comments: No comments
Addressing	Reviewer: Pace, Rhealyn Affected Addresses: NONE Existing Street Names are Correct: Yes List of Correct Street Names: GOOFY ST, SHAW AIRSTRIP AVE Existing Street Name Corrections Needed: All New Street Names are Approved: No List of Approved Street Names: List of Street Names Denied:

	Comments: NEW N/S ROW WILL NEED NEW STREET NAME WITH SUFFIX OF STREET.
Assessing	Reviewer: Windsor, Heather Comments: No comment

Utility provider review:

HEA	No objection to the vacation of the section line easement
ENSTAR	No comments or recommendations
ACS	
GCI	Approved as shown
Central Emergency Services	No conflicts or issues

STAFF RECOMMENDATIONS

CORRECTIONS / EDITS

- Comply with staff report recommendations for associated plat, Trust Land Survey 2025-07 West Cohoe Subdivision (KPB 2025-058)
- Add the KPB File No of 2025-058V to the drawing
- Verify the owner address as KPB Assessing has different.
- Dedications can be reduced, KPB 20.30.120 Streets – Width Requirements calls for full width of 60' ROW, 30' from each side of property/section lines normally. Equal or better only is considered when access by a public right-of-way provides access to a lake, river or other area with public interest or value. Goofy Lane is already providing for the alternate / equal or better access.
- A cul-de-sac should be added to the end of Goofy Lane for better turn around purposes for emergency vehicles. Give detail at end of Goofy St for better detail.
- Land labels around the drawing are not uniform.

RECOMMENDATION:

Based on consideration of the merits as per KPB 20.65.050(D) as outlined by Staff comments, Staff recommends **APPROVAL** as petitioned, subject to:

1. Consent by KPB Assembly.
2. Approval of the State of Alaska DNR Survey Department
3. Compliance with the requirements for preliminary plats per Chapter 20 of the KPB Code including a submittal to and approval by the Plat Committee.
4. Grant utility easements requested by utility providers.
5. 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*
 - o *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*
 - o *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

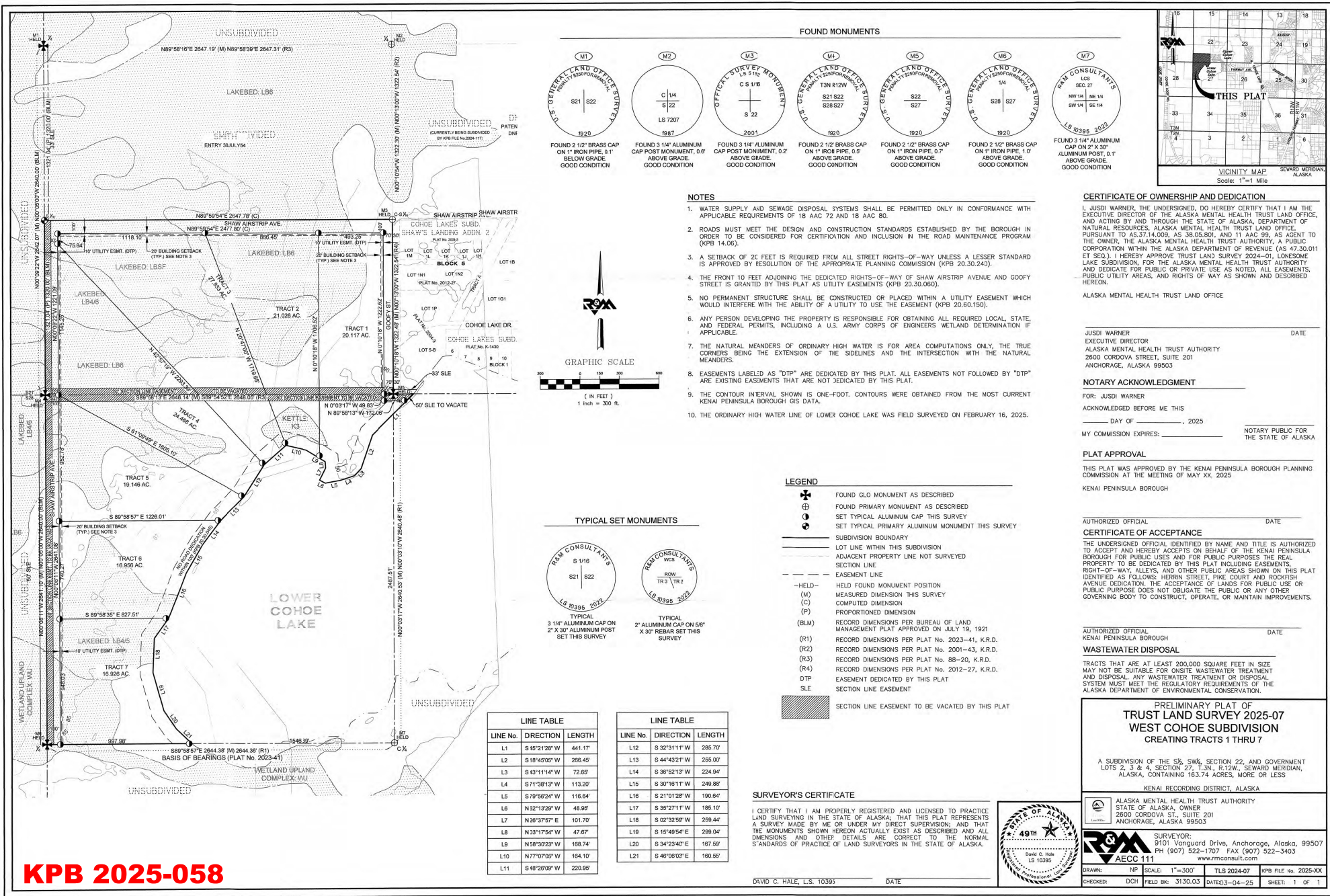
- *Focus Area: Transportation*
 - o *Objective B. Ensure new roads are developed in alignment with existing and planned growth and development.*
 - *Strategy 2. Near – Term: Establish subdivision codes that dictate road construction standards to accommodate future interconnectivity and/or public safety.*
 - *Strategy 3. Near – Term: Identify areas of anticipated growth to determine future access needs.*

END OF STAFF REPORT



The information depicted hereon is for a graphical representation only of best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.

KPB 2025-058



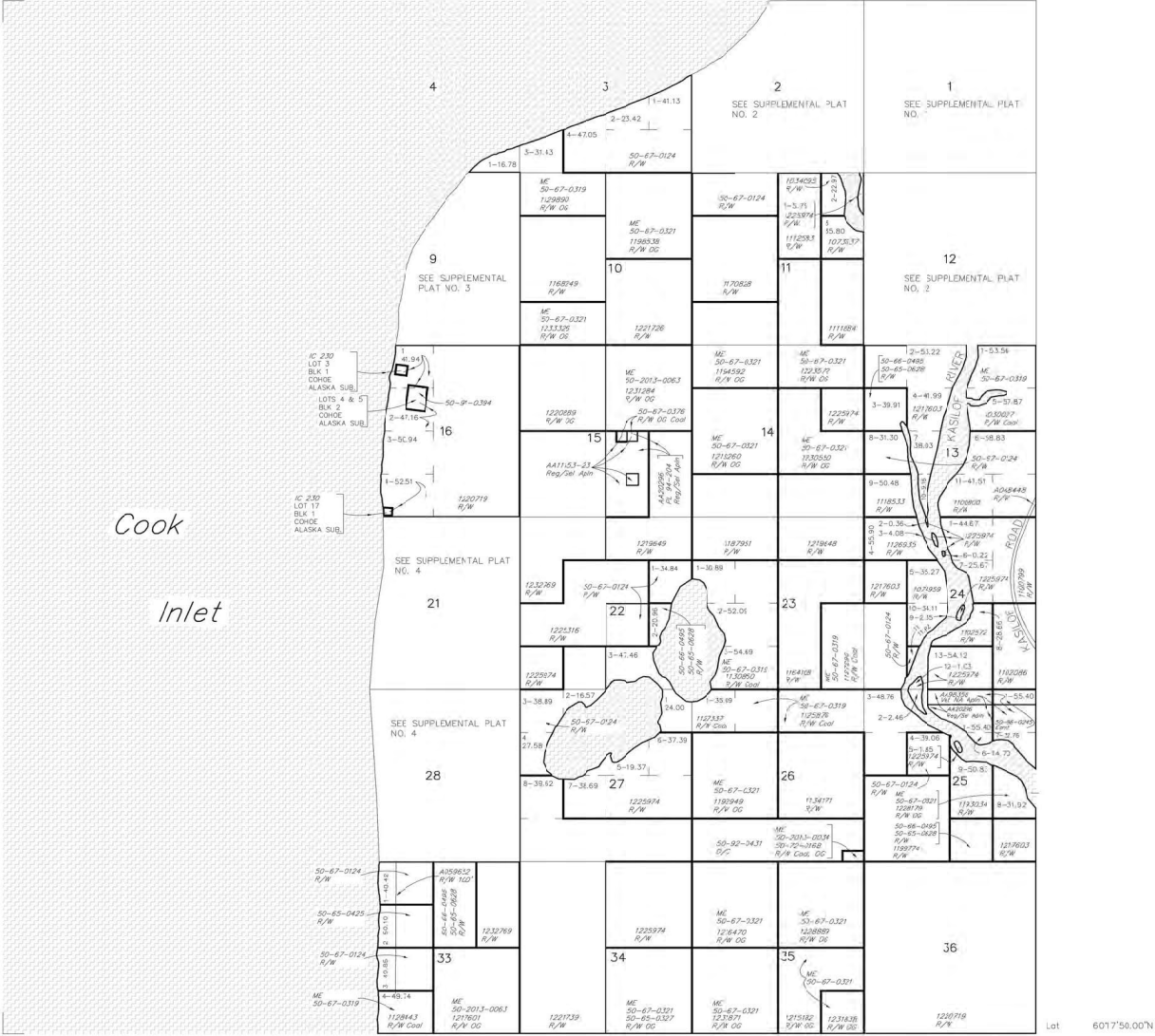
SURVEYED TOWNSHIP 3 NORTH RANGE 12 WEST OF THE SEWARD MERIDIAN, ALASKA

STATUS OF PUBLIC DOMAIN
LAND AND MINERAL TITLES
AND ACQUIRED LANDS

MTP

FOR ORDERS EFFECTING DISPOSAL OR USE OF UN-
IDENTIFIED LANDS WITHDRAWN FOR CLASSIFICATION
MINERALS, WATER AND/OR OTHER PUBLIC PURPOSES
REFER TO INDEX OF MISCELLANEOUS DOCUMENTS.

- A056658 SS entire Tp
- PLO 5184 Will OI affects Lts/Interests not conveyed
- A056463 SS Amdt PL 96-487 Sec 908(e) Top Filed
- A479911 Acq Conservation Easement affects:
Sec 13; Lots 1-5 of Block 1 & Tract A of the
Coal Creek Moorage Subdivision Part 1, according to the
official plat thereof filed under plat No. 92-8, Kenai
Recording District, Third Judicial District, State of AK,
and also depicted on the Record of Survey recorded on
9/4/1996 as No. 96-39 in the Kenai Recording District.
- A056731 SS Reserved Min Estate Only
- A005446 ROI issued 9/11/2005 (Yashof River)



Lot 601756.00"N
Long 15116'30.00"W

WARNING:
This plat is from Bureau's Record of Title, and should be used
only as a graphic display of the township survey data. Rec-
ords names do not reflect title changes which may have been
affected by lateral movements of rivers or other bodies of water.
Refer to the published surveys for official survey information.

CURRENT TO	Acq	Sew Mer
4-11-2024	T 3 N	R 12 W

ACAD

IC 230
LOT 17
BLK 1
COHOE
ALASKA SUB.

SEE SUPPLEMENTAL PLAT
NO. 4

SEE SUPPLEMENTAL PLAT
NO. 4

50-67-0124
R/W

A059652
R/W 100'

50-65-0495
50-65-0628

AA11153-23
Reg/Sel ApIn

AA20296
PL 94-204
Reg/Sel ApIn

1232769
R/W

50-67-0124
R/W

1225316
R/W

1225974
R/W

3-38.89

50-67-0124
R/W

4-27.58

8-39.62

7-38.69

1225974
R/W

1219649
R/W

1187951
R/W

1219648
R/W

1126935
R/W

1217603
R/W

50-67-0124
R/W

3-48.76

5-1.85
1225974
R/W

50-67-0124
R/W

ME
50-67-0321
1228179
R/W OG

50-66-0495
50-65-0628
R/W
1199774
R/W

ME
50-67-0321
1219260
R/W OG

ME
50-67-0321
1230550
R/W OG

8-31.30
7-38.03

9-50.48

1118533
R/W

2-0.36
3-4.08

4-55.90

5-35.27

1074959
R/W

10-34.11
9-2.35

11-11.62

13-

AA
Ver

2-2.46

4-39.06

5-1.85

1225974
R/W

50-67-0124
R/W

ME
50-67-0321
1228179
R/W OG

50-66-0495
50-65-0628
R/W

1199774
R/W

ME
50-67-0321
1192949
R/W OG

1134171
R/W

50-92-0431
D/C

ME
50-2013-0034
50-72-0168
R/W Cool, OG



Land Office

2600 Cordova Street, Suite 201
Anchorage, AK 99501
Tel 907.269.8658
alaskamentalhealthtrust.org/trust-land-office/

LETTER OF AUTHORIZATION

West Cohoe Subdivision

To whom it may concern:

R&M Consultants Inc. is hereby authorized to serve as the agent for The Alaska Mental Health Trust Authority, a public corporation within the Alaska Department of Revenue (AS 47.30.011 et seq.), as trustee for the Alaska Mental Health Trust pursuant to Alaska Statutes Chapter 37.14, acting by and through the State of Alaska, Department of Natural Resources, The Trust Land Office, whose address is 2600 Cordova Street, Suite 201, Anchorage, Alaska 99503, pursuant to AS 37.14.009, AS 38.05.801 and 11 AAC 99 to facilitate the platting action required for the above noted subdivisions.

Jusdi Warner is the Executive Director of the Trust Land Office and is authorized by 11 AAC 99.010 to take action on behalf of the Alaska Mental Health Trust Authority.

11 AAC 99.010. Authority and duties of executive director

(a) The executive director shall exercise the authority of that office consistently with this chapter and other provisions of law as implemented by this chapter. To implement the management goals and priorities contained in the contract required by AS 37.14.009(a)(2), between the department and the trust authority, the executive director shall manage mental health trust land consistently with 11 AAC 99.020 and with the asset and resource allocations contained in that contract.

(b) Authorized actions include the management, sale, lease, conveyance, permitting, licensing, dedication, and other management or disposal action concerning the trust land. The executive director may delegate authority for the management and disposal of trust land consistent with AS 38.05.801 and AS 37.14.009 to an employee of the department. The executive director may provide for the acquisition, dedication, and maintenance of rights-of-way and easements to and across trust land, by agreement or otherwise.

(c) The executive director may acquire land on behalf of the trust consistently with the statutes and regulations and with the approval of the trust authority.

(d) Decisions made or actions taken without the approval of the executive director have no effect on trust land.

Signed by:

Jusdi Warner

Jusdi Warner

Executive Director
Trust Land Office

4/16/2025

Date

Certificate Of Completion

Envelope Id: 13E86B0E-2E96-4A56-92DF-67BAD6AF2DFE

Status: Completed

Subject: Complete with Docusign: WEST COHOE DOCS

Source Envelope:

Document Pages: 10

Signatures: 3

Envelope Originator:

Certificate Pages: 3

Initials: 0

Tracy Andis

AutoNav: Enabled

PO Box 110206

EnvelopeId Stamping: Disabled

Juneau, AK 99811

Time Zone: (UTC-09:00) Alaska

tracy.salinas@alaska.gov

IP Address: 158.145.14.50

Record Tracking

Status: Original

Holder: Tracy Andis

Location: DocuSign

3/17/2025 12:00:46 PM

tracy.salinas@alaska.gov

Security Appliance Status: Connected

Pool: StateLocal

Storage Appliance Status: Connected

Pool: State of Alaska

Location: Docusign

Signer Events

Jusdi Warner

jusdi.warner@alaska.gov

TLO Executive Director

Trust Land Office

Security Level: Email, Account Authentication
(None)

Signature

Signed by:
Jusdi Warner
A4E9E1FC953B4D2

Signature Adoption: Pre-selected Style
Using IP Address: 104.28.116.189
Signed using mobile

Timestamp

Sent: 3/17/2025 12:03:32 PM

Resent: 3/26/2025 11:13:42 AM

Viewed: 4/8/2025 10:31:01 AM

Signed: 4/16/2025 10:14:49 AM

Electronic Record and Signature Disclosure:

Accepted: 1/22/2025 3:12:10 PM

ID: 09390cdc-72c7-4eae-a7de-7d4f45c32f68

Company Name: State of Alaska

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent

Hashed/Encrypted

3/17/2025 12:03:32 PM

Certified Delivered

Security Checked

4/8/2025 10:31:01 AM

Signing Complete

Security Checked

4/16/2025 10:14:49 AM

Completed

Security Checked

4/16/2025 10:14:49 AM

Payment Events

Status

Timestamps

Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

Please read this Electronic Records and Signature Disclosure (ERSD). It concerns your rights regarding electronically undertaking, and the conditions under which you and the State of Alaska agree to electronically undertake, the transaction to which it relates (the “TRANSACTION”).

Consent to Electronically Undertake the TRANSACTION

You can electronically undertake the TRANSACTION only if you confirm that you meet the following requirements by selecting the box next to “I agree to use electronic records and signature” (the “AGREE BOX”):

1. you can fully access and have read this ERSD;
2. you can fully access all of the information in the other TRANSACTION records;
3. you can retain all of the TRANSACTION records in a form that you will be able to fully access for later reference;
4. you consent to undertake the TRANSACTION electronically; and
5. you are authorized to undertake the TRANSACTION. (Please note that falsely undertaking the TRANSACTION may subject you to civil liabilities and penalties and/or to criminal penalties.)

If you cannot or are not willing to confirm each of these five things, do not select the AGREE BOX.

Withdrawing Consent

If you select the AGREE BOX, you can withdraw your consent to electronically undertake the TRANSACTION at any time before you complete the TRANSACTION: simply do not finalize it. The only consequence of withdrawing your consent is that you will not finalize the TRANSACTION.

If you select the AGREE BOX, your consent will apply only to this TRANSACTION. You must separately consent to electronically undertake any other transaction with the State of Alaska.

Paper Option for Undertaking the TRANSACTION

You may undertake the TRANSACTION with the State of Alaska using paper records. (State of Alaska employees who want to undertake the TRANSACTION in paper should contact the agency responsible for the TRANSACTION.) Print the paper records on the website of the State of Alaska agency responsible for the TRANSACTION, or request them from the agency. The State of Alaska homepage is at <http://alaska.gov/>.

Copies of TRANSACTION Records

After completing the TRANSACTION but before closing your web browser, you should download the TRANSACTION records. Or you can download the records within 30 days after

completing the TRANSACTION using the link in the DocuSign email sent to the email address you used to complete the TRANSACTION. The State of Alaska will not provide a paper copy of the TRANSACTION records as part of the TRANSACTION. Under the Alaska Public Records Act (APRA), AS 40.25.100–.295, you can request a copy from the agency responsible for the TRANSACTION, but if too much time has passed, the agency may no longer have the records when you make your request. If required under the APRA, the agency will charge a fee.

Required Hardware and Software

For the minimum system requirements to electronically undertake the TRANSACTION, including accessing and thereby retaining the TRANSACTION records, visit <https://support.docusign.com/guides/signer-guide-signing-system-requirements>. These requirements may change. In addition, you need access to an email account.

How to Contact the State of Alaska

To ask a question on this ERSD or the DocuSign document generated after you complete the TRANSACTION or on using DocuSign to electronically undertake the TRANSACTION, contact the Alaska Department of Administration at either of the following addresses:

State of Alaska
Department of Administration
550 West 7th Avenue
Suite 1970
Anchorage, AK 99501
Reference: DocuSign

doa.commissioner@alaska.gov
Subject: DocuSign

To ask any other question on the TRANSACTION records or to update the information for contacting you electronically, contact the State of Alaska agency responsible for the TRANSACTION using the contact information in the TRANSACTION records or, if those records contain no contact information, using the contact information on the agency's website. Again, the State of Alaska homepage is at <http://alaska.gov/>.

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 *PAM*

DATE: October 2, 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.

FUNNY RIVER ADVISORY PLANNING COMMISSION

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

MOOSE PASS ADVISORY PLANNING COMMISSION

Jennifer Boyle	Seat F	Term Expires 09/30/2028
Jeff Hetrick	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 *PAM*

THRU: Robert Ruffner, Planning Director *RR*

THRU: Michele Turner, Borough Clerk *MT*

FROM: Sue Ellen Essert, Deputy Borough Clerk *SEE*

DATE: September 26, 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. 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.

FUNNY RIVER ADVISORY PLANNING COMMISSION

Seat F
Seat G

Glenda Radvansky
Michael Masters

MOOSE PASS ADVISORY PLANNING COMMISSION

Seat F
Seat G

Jennifer Boyle
Jeff Hetrick

Thank you.

Kenai Peninsula Borough Planning Department

Advisory Planning Commission Application Submitted 2025-09-07 12:51:05

APC/Seat: Funny River, Seat F (Term Expires 09/30/2028)

Name Glenda Radvansky	Mobile Phone 907-317-9077
Home Phone	Work Phone
Email apcglenda@gmail.com	Date of Birth
SSN	Voter #
Residence Address ,	Mailing Address 37375 Chinook St Soldotna , Ak 99669
How long have you lived in the area served by this Advisory Planning Commission? We moved here in 2021. I have owned property here since the mid-90s.	What knowledge, experience, or expertise will you bring to this board? I have been the Chair of the Funny River APC for the last three years. I also have 25+ years of experience as a Civil Engineer.

Kenai Peninsula Borough

Planning Department

Advisory Planning Commission Application Submitted 2025-09-07 15:01:16

APC/Seat: Funny River, Seat G (Term Expires 09/30/2028)

Name Michael Masters	Mobile Phone 907-953-3612
Home Phone 907-262-7670	Work Phone
Email precisionairbalance12@gmail.com	Date of Birth
SSN	Voter #
Residence Address ,	Mailing Address 35925 King Salmon Avenue Soldotna, AK 99669
How long have you lived in the area served by this Advisory Planning Commission? 46 years	What knowledge, experience, or expertise will you bring to this board? Current Vice Chair, Seat G. Re-applying for position.

Kenai Peninsula Borough

Planning Department

Advisory Planning Commission Application Submitted 2025-09-04 18:46:59

APC/Seat: Moose Pass, Seat G (Term Expires 09/30/2028)

Name Jeff Hetrick	Mobile Phone 907 362 2378
Home Phone 907 288 3667	Work Phone 907 224 5181
Email jjeffhetrick@gmail.com	Date of Birth
SSN	Voter #
Residence Address	Mailing Address Box 7 Moose Pass, Alaska 99631
How long have you lived in the area served by this Advisory Planning Commission? 35	What knowledge, experience, or expertise will you bring to this board? Have been an APC member for almost 20 years

Kenai Peninsula Borough

Planning Department

Advisory Planning Commission Application Submitted 2025-09-04 23:31:46

APC/Seat: Moose Pass, Seat F (Term Expires 09/30/2028)

Name Jennifer Boyle	Mobile Phone 9073820667
Home Phone	Work Phone
Email Jendboyle@gmail.com	Date of Birth
SSN	Voter #
Residence Address 43815 Seward Highway Moose Pass, AK 99631	Mailing Address PO Box 121 Moose Pass, AK 99631
How long have you lived in the area served by this Advisory Planning Commission? 5.5 years	What knowledge, experience, or expertise will you bring to this board? I bring three years of experience serving on this commission, where I've gained practical knowledge of local planning processes and community needs. As a small business owner, I understand the balance between economic opportunity and thoughtful land use. My background in organization, project management, and creative problem-solving helps me evaluate issues with both detail and big-picture perspective. I am committed to fostering open discussion and ensuring community voices are heard in planning decisions.

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members of the Borough Assembly

FROM: Peter A. Micciche, Borough Mayor *PAM*

DATE: October 2, 2025

RE: Appointment to Resilience and Security Advisory Commission

Pursuant to Ordinance 2025-04, commissioners shall be appointed by the mayor and approved by the assembly.

I hereby submit my recommendation for confirmation.

SOUTHWEST BOROUGH SEAT

Bretwood Higman 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 *PAM*
THRU: Michele Turner, Borough Clerk *(MT)*
FROM: Sue Ellen Essert, Deputy Borough Clerk *see*
DATE: September 26, 2025
RE: Verification of Resilience and Security Advisory Commission Applicant

The notice of vacancy for the Resilience and Security Advisory Commission was advertised on July 28, 2025, in the Borough Administration Building, KPB's Facebook page and KPB's website. The application period closed on August 27, 2025. Seats have remained open until filled.

Per Ordinance 2025-04, appointed members shall have experience in at least one of the areas defining the scope of the RSAC, must be registered to vote, and must physically reside within the boundaries of the Kenai Peninsula Borough. RSAC commissioners shall submit a resume with their application to be appointed by the mayor and approved by the assembly.

The attached application is submitted herewith for your consideration.

SOUTHWEST BOROUGH SEAT

Bretwood Higman

Resilience & Security Advisory Commission

Established by [Ordinance 2020-25](#), amended by [Ordinance 2025-04](#).

Established in 2020 and strengthened through collaboration with the Mayor's Office beginning in April 2025, the advisory commission brings together citizens from across the region to develop and recommend forward-thinking strategies to ensure that the Kenai Peninsula Borough (KPB) remains a remarkable place where current and future generations can thrive. This volunteer commission provides the KPB with diversified expert, professional advice at no cost — supporting efforts to improve operating and energy efficiency, enhance food and resource security, adapt to environmental changes and reduce waste. By aligning community expertise with local government, the commission helps shape policies that build a more affordable, secure and self-reliant future for all borough residents.

The scope of matters subject to consideration by the RSAC includes:

1. Divert materials in a manner that considers the effect of greenhouse gas generation that would otherwise be discarded in landfills within the borough to extend the lifetime of landfills and save taxpayer dollars;
2. Improve cost and energy efficiency of buildings;
3. Improve cost and energy efficiency of transportation;
4. Evaluate the use of local, clean energy to modernize electricity generation, storage and distribution; increase energy independence; diversify the grid, and reduce supply volatility;
5. Support hazard mitigation planning that accounts for changing environmental conditions;
6. Improve food security through support of local agriculture, protection of the ecological integrity of fish and wildlife habitat, protection of water resources, and other means;
7. Conduct cost-benefit analyses of sustainable resource initiatives; and
8. Research funding to support the work of the RSAC.

Resilience & Security Advisory Commission Application

Seat: Southwest Borough Seat – Term Expires 09/30/2028

Name: Bretwood Higman
Mailing Address: PO Box 164 Seldovia, AK 99663
Residential Address (if different from mailing address):
Email: hig314@gmail.com
Mobile:
Home Phone: 9072906992
How long have you lived in the borough? Since 1977
In which of the <u>8 areas defining the scope of the commission</u> do you have experience? All 8 areas, but especially 5 (hazard mitigation)
Comments (areas of interest, additional experience or qualifications, etc.): Landslide hazard mitigation, climate change resiliency

IDENTIFYING INFORMATION:

NAME: Higman, Bretwood

ORCID iD: <https://orcid.org/0000-0002-8462-3656>

POSITION TITLE: Executive Director

PRIMARY ORGANIZATION AND LOCATION: Ground Truth Alaska (aka Ground Truth Trekking), Seldovia, AK, USA**Professional Preparation:**

ORGANIZATION AND LOCATION	DEGREE (if applicable)	RECEIPT DATE	FIELD OF STUDY
University of Washington, Seattle, Washington, USA	PHD	06/2007	Earth and Space Sciences
Carleton College, Northfield, Minnesota, USA	AB	06/1999	Geology

Appointments and Positions

2007 - present Executive Director, Ground Truth Alaska (aka Ground Truth Trekking), Seldovia, AK, USA

2009 - present Data analyst, Nuka Research and Planning, Seldovia, AK, United States

Products**Products Most Closely Related to the Proposed Project**

1. Higman B, Shugar DH, Stark CP, Ekström G, Koppes MN, Lynett P, Dufresne A, Haeussler PJ, Geertsema M, Gulick S, Mattox A, Venditti JG, Walton MAL, McCall N, Mckittrick E, MacInnes B, Bilderback EL, Tang H, Willis MJ, Richmond B, Reece RS, Larsen C, Olson B, Capra J, Ayca A, Bloom C, Williams H, Bonno D, Weiss R, Keen A, Skanavis V, Loso M. The 2015 landslide and tsunami in Taan Fiord, Alaska. Sci Rep. 2018 Sep 6;8(1):12993. PubMed Central PMCID: [PMC6127189](https://pubmed.ncbi.nlm.nih.gov/PMC6127189/).
2. Dai C, Higman B, Lynett PJ, Jacquemart M, Howat IM, Liljedahl AK, Dufresne A, Freymueller JT, Geertsema M, Ward Jones M, Haeussler PJ. Detection and Assessment of a Large and Potentially Tsunamigenic Periglacial Landslide in Barry Arm, Alaska. Geophys Res Lett. 2020 Nov 28;47(22):e2020GL089800. PubMed Central PMCID: [PMC7816221](https://pubmed.ncbi.nlm.nih.gov/PMC7816221/).
3. Higman B, Bourgeois J. Deposits of the 1992 Nicaragua tsunami. Tsunamiites [Internet] Elsevier; 2021. 85-107p. Available from: <https://linkinghub.elsevier.com/retrieve/pii/B9780128239391000069> DOI: 10.1016/B978-0-12-823939-1.00006-9
4. Marten Geertsema, Brian Menounos, Dan Shugar, Tom Millard, Brent Ward, Göran Ekstrom, John Clague, Patrick Lynett, Pierre Friele, Andrew Schaeffer, Jennifer Jackson, Bretwood Higman, Chunli Dai, Camille Brillon, Derek Heathfield, Gemma Bullard, Ian Giesbrecht, Katie Hughes. A landslide-generated tsunami and outburst flood at Elliot Creek, coastal British Columbia ; 2021. Available from: <https://doi.org/10.5194/egusphere-egu21-9148> DOI: 10.5194/egusphere-egu21-9148
5. Higman BM, Lahusen S, Belair G, Staley D, Jacquemart M. Inventory of Large Slope

Instabilities, Prince William Sound, Alaska. USGS Data Release. 2023 October 25. Available from: <https://www.sciencebase.gov/catalog/item/642735b7d34e370832ff6708> DOI: 10.5066/P9XGMHHP

Other Significant Products, Whether or Not Related to the Proposed Project

1. Liu PL, Lynett P, Fernando H, Jaffe BE, Fritz H, Higman B, Morton R, Goff J, Synolakis C. Observations by the international tsunami survey team in Sri Lanka. *Science*. 2005 Jun 10;308(5728):1595. PubMed PMID: [15947179](#).
2. Borrero J, McAdoo B, Jaffe B, Dengler L, Gelfenbaum G, Higman B, Hidayat R, Moore A, Kongko W, Lukijanto, Peters R, Prasetya G, Titov V, Yulianto E. Field Survey of the March 28, 2005 Nias-Simeulue Earthquake and Tsunami. *Pure and Applied Geophysics*. 2010 November 12; 168(6-7):1075-1088. Available from: <http://link.springer.com/10.1007/s00024-010-0218-6> DOI: 10.1007/s00024-010-0218-6
3. Bloom C, MacInnes B, Higman B, Shugar D, Venditti J, Richmond B, Bilderback E. Catastrophic landscape modification from a massive landslide tsunami in Taan Fiord, Alaska. *Geomorphology*. 2020 March; 353:107029-. Available from: <https://linkinghub.elsevier.com/retrieve/pii/S0169555X19305215> DOI: 10.1016/j.geomorph.2019.107029
4. Atwater B, Bourgeois J, Yeh H, Abbott D, Cisternas M, Glawe U, Higman B, Horton B, Peters R, Rajendran K, Tuttle M. Tsunami geology and its role in hazard mitigation. *Eos, Transactions American Geophysical Union*. 2005; 86(42):400-. Available from: <http://doi.wiley.com/10.1029/2005EO420007> DOI: 10.1029/2005EO420007
5. Goff J, Liu P, Higman B, Morton R, Jaffe B, Fernando H, Lynett P, Fritz H, Synolakis C, Fernando S. Sri Lanka Field Survey after the December 2004 Indian Ocean Tsunami. *Earthquake Spectra*. 2019 December 27; 22(3_suppl):155-172. Available from: <http://journals.sagepub.com/doi/10.1193/1.2205897> DOI: 10.1193/1.2205897

Synergistic Activities

1. (Since 2020) Ongoing effort to identify potentially hazardous slopes near Alaska communities and engage in conversations with those communities to explore appropriate responses to those hazards. The results of these efforts have been diverse, including projects led by local organizations for the sake of education, assessment, and agency engagement.
2. (Since 2018) Facilitation of international collaboration in Alaska landslide research, through logistical support, encouraging collaboration with local scientists and community members, and by advocating for the study of sites that present a particularly poorly understood threat. This has helped initiate studies by researchers from France, Switzerland, Germany, and Canada.
3. (Since 2020) Involvement in the formation and facilitation of Arctic T-SLIP (Arctic Tsunamigenic Slope Instabilities Partnership), by recruiting members and facilitating monthly meetings.
4. (Since 2007) Executive director of Ground Truth Alaska, a nonprofit dedicated to public education and scientific advancement in Alaska, especially as it pertains to resource development, climate change, and wilderness recreation issues.

Certification:

When the individual signs the certification on behalf of themselves, they are certifying that the information is current, accurate, and complete. This includes, but is not limited to, information related to domestic and foreign appointments and positions. Misrepresentations and/or omissions may be subject to prosecution and liability pursuant to, but not limited to, 18 U.S.C. §§ 287, 1001, 1031 and 31 U.S.C. §§ 3729-3733 and 3802.

Certified by Higman, Bretwood in SciENCv on 2025-01-14 02:23:59

Kenai Peninsula Borough

Legal Department

LITIGATION STATUS REPORT

TO: Peter Ribbens, KPB Assembly President
 Members, KPB Assembly
 Zen Kelly, KPBSD Board of Education President
 Members, KPBSD Board of Education

THRU: Peter A. Micciche, Mayor *PM*
 Clayton Holland, KPBSD Superintendent *CH*

FROM: Sean Kelley, Borough Attorney *SK*

DATE: October 2, 2025

RE: Litigation Status Report – 3rd Quarter 2025

This report includes brief descriptions of pending non-routine court cases, as well as administrative appeals and code compliance enforcement actions set for hearing before the administrative hearing officer, which name the KPB and/or School District as parties.

- A. Administrative Appeals. The following is a summary of open or recently resolved administrative appeals from Planning Commission decisions:
1. None.
- B. Alaska Superior Court cases. This list does not include the real property tax foreclosures and numerous standard tax collection cases pursued by the KPB:
1. *Furie Operating Alaska, LLC. v. State of Alaska, Department of Revenue, and State Assessment Review Board, Case No. 3AN-21-06462CI*. The owner of oil and gas production property appealed the State Assessment Review Board's decision upholding the tax assessment of the property performed by the State of Alaska, Department of Revenue pursuant to AS 43.56. A non-jury trial was held the week of July 24, 2023. The court issued its decision on May 16, 2024, denying Furie's appeal and upholding the State of Alaska, Department of Revenue's tax assessment. An award in favor of the KPB was entered for attorney fees and costs. Furie has appealed the case to the Supreme Court. The KPB filed a notice of non-participation in the Supreme Court case. The amended final judgment in this case awards the KPB \$122,714.25 in attorneys' fees and \$41,271.89 in costs.
 2. *Jennifer Harvey-Kindred, et al. v. Kenai Peninsula Borough, Kenai Peninsula Borough School District, 3AN-23-08723CI*. This matter involves a lawsuit against KPB and KPBSD alleging that Plaintiffs' various medical ailments were caused by alleged exposure to toxic

Page -2-

3rd Quarter 2025Re: Litigation Status Report

mold in KPBSD schools from 2004-2020. Discovery is ongoing. Trial is currently scheduled for the week of December 1, 2025, before Anchorage Superior Court Judge Crosby.

3. David Yragui, v. Kenai Peninsula Borough, 3KN-24-00123CI. Plaintiff, David Yragui, filed suit for damages to property and for defamation related to his unpermitted activities within KPB rights-of-way (Mary Jeanne Yragui was originally included as a Plaintiff but was subsequently dismissed from the case.) Trial is scheduled for the week of November 3, 2025. Plaintiff filed for declaratory judgment, which the court denied. The Plaintiff has amended his Complaint three times. Discovery is ongoing.
4. 2FishAlaska v. Kenai Peninsula Borough, 3KN-24-00905CI. This owner of real property appealed the denial of charitable purpose exemption application. Briefing has been completed and the parties await the court's decision.
5. Kenai Peninsula Borough School District v. Fischer, Case No. S-18687 (Trial Court Case No. 3KN-19-00185CI). This appeal to the Alaska Supreme Court arises from a subrogation case filed against a School District employee to recover substantial health care costs paid by the health care plan. The Supreme Court upheld summary judgment in favor of the School District on breach of contract grounds but determined a genuine dispute of material fact remained regarding damages and remanded this case to the Superior Court on the limited issue of determining if some of the costs included in the damage determination were not subject to subrogation. The court granted the School District's request for a deposit of the judgment funds into a constructive trust. On June 18, 2025, judgment funds in the amount of \$367,676.83 were deposited in the court's trust registry pending its ruling on remand. Trial is scheduled for the week of February 2, 2026.
6. Haybeck v. KPBSD; Peninsula Art Guild, Case No. 3KN-24-00951CI. This case relates to an alleged slip-and-fall injury at Kenai Central High School during the annual Winter Arts & Crafts fair hosted by the Peninsula Art Guild. The KPBSD is represented by the Farley & Graves law firm. After a meeting of the parties, the court issued its order scheduling pretrial deadlines and setting trial call for January 7, 2026. Discovery is ongoing.
7. Harvath v. KPB, Kelley and Steinhage, Case No. 3KN-25-00734CI. The Harvath plaintiffs filed a quiet title complaint alleging they are entitled to use KPB land to access their property. The complaint named the KPB and, for reasons unknown, its attorneys relating to actions taken in their official capacity as KPB attorneys in defending a land dispute against the plaintiffs. The case was originally filed in the Anchorage Superior Court and transferred to the Kenai Superior Court on August 20, 2025 at the request of the KPB. Numerous motions are currently pending, including KPB's motion to dismiss attorneys Kelley and Steinhage and seeking sanctions against plaintiffs' attorney for the filing of frivolous claims and attempting in bad faith to bar KPB's attorneys from entering an appearance in the case. Briefing has been completed on the pending motions and anticipate a hearing will be scheduled to address the status of the case and pending motions.

Page -3-

3rd Quarter 2025

Re: Litigation Status Report

8. Parker v. Schultz and KPB, Case No. 3KN-25-00706CI. This complaint alleges the wrongful discharge of Ms. Parker, a firefighter with Kachemak Emergency Service Area (KESA). KPB has responded to the complaint. The court has scheduled a pretrial conference for November 18, 2025 to establish pretrial deadlines and schedule a trial date. Discovery is currently ongoing.
9. Diamond Willow Homeowners Association v. KPB, Case No. 3KN-25-00502CI. This is an appeal from the Office of Administrative Hearing's decision upholding the decision of the Planning Commission to grant modification of a conditional land use permit for an existing gravel pit. KPB has filed a notice of non-participation, and no future dates have been set as of the date of this report.

C. Alaska Supreme Court cases.

1. Beachcomber v. Kenai Peninsula Borough Planning Commission, Case Nos. S-19091 & S-19092 (Consolidated) (Trial Court Case Nos. 3KN-20-00034CI & 3KN-23-00004CI). This is an appeal of the April 4, 2024, decision issued by Superior Court Judge Joanis affirming OAH's decision in Case No. 2022-04 PCA, *Bilben, et al. v. KPB PC, Beachcomber LLC, et al*, which upheld the KPB Planning Commission's denial of Beachcomber, LLC's CLUP and dismissing Beachcomber's appeal. Judge Joanis' April 4, 2024, decision also constituted a final decision in case 3KN-20-00034CI that was before Judge Gist. The Supreme Court issued an order on July 8, 2024, consolidating Beachcomber's appeals for the purposes of briefing, consideration and decision. Due to claims of constitutional defects in the process, KPB is participating on appeal. All parties have submitted briefs and await the Court's decision.

D. U.S. District Court cases.

1. Nicholas Conner v. Kenai Peninsula Borough; Mayor Peter Micciche, Case No. 3:35-cv-00054-HRH. Plaintiff filed this complaint on March 19, 2025, alleging his constitutional right to film public officials in public spaces was violated and asks the court to permanently enjoin application of KPB Ordinance 2024-27, and declare the ordinance unconstitutional, and for costs and attorney fees. The court granted KPB's partial motion to dismiss – dismissing Count I and Count IV to the extent it seeks relief based on the claim that KPB Ordinance 2024-07 is an unconstitutional bill of attainder. KPB filed a motion to dismiss the remaining counts, the motion is now fully briefed, and the parties await the court's decision.

Kenai Peninsula Borough

Purchasing and Contracting Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Ben Hanson, IT Director *BH*

DATE: September 18, 2025

RE: Purchase of Dell Storage Arrays, Under the National Association of State Procurement Officials (NASPO) Contract

Information Technology (IT) and 911 currently operate three high-capacity Dell Storage Arrays (SAN), which will reach end-of-support from the manufacturer (Dell) in December 2025. These SANs house approximately 95% of all KPB computing data, and are backbone element of KPB's virtualized server environment. As such, they represent highly critical infrastructure and are essential for the continuity of Borough operations. The expiring platform consists of three Dell Compellent SCV3020 units, and this request seeks approval to replace them with three Dell PowerStore 500T units. The Dell PowerStore platform is the logical successor of the Compellent platform, allowing cost effective direct migration of all KPB data.

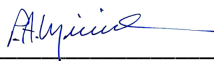
For IT, funding to replace two of the three SAN arrays was budgeted in FY2026 through the Borough's Equipment Replacement Fund and approved by both the Mayor and the Assembly. Funding for the replacement of the third unit, used by 911, was appropriated through KPB Ordinance 2025-19-02.

GCS IT has provided a proposal that includes group purchasing organization (GPO) contract pricing under NASPO contract #23026. The total cost is \$198,253.00.

IT requests authorization to purchase three Dell PowerStore 500T arrays from GCS IT in order to maintain a supportable and reliable storage infrastructure.

Funding for this purchase is available in accounts 705.94910.26E01.48311 and 455.11255.26435.49999.

Your consideration and support of this request is appreciated.


Peter A. Micciche, Mayor

9/26/2025
Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct:	705.94910.26E01.48311 455.11255.26435.49999
Amount:	\$137,726 and \$60,527
By:	<i>CJ BH</i> Date: 9/21/2025
NOTES: NA	

Kenai Peninsula Borough
Purchasing Department

MEMORANDUM

TO: Peter A. Micciche, Borough Mayor

THRU: John D. Hedges, Purchasing & Contracting Department *JFH*

FROM: Joseph Nations, Project Manager *JN*

DATE: September 16, 2025

RE: HDR Seepage Repair Sole Source Waiver

The Kenai Peninsula Borough Solid Waste Department needs to address leachate seepage occurring at the Central Peninsula Landfill (CPL) in Cells 1 & 2. This includes a recommended proprietary procurement of services from HDR Engineering (HDR) to produce updated seep repair technical documents and provide construction administration services.

In 2023, HDR performed a site visit at CPL and produced a technical memo with recommended repairs based on the seepage at that time. There were not sufficient appropriated funds available to fully implement the recommended repairs so temporary stop gap repairs were performed by CPL Staff. The repairs mitigated some of the outstanding seepage problem but a permanent solution is still needed to bring CPL into full leachate management compliance.

Due to the history that HDR has on this issue at CPL and the reduced scope of the project based on repairs already made by CPL staff, it would be in the best interest of the Borough to utilize this proprietary procurement for services from HDR in the amount of \$23,429.00.

Your approval is hereby requested. Funding for this project is \$23,429 and in account number 411.32122.26495.43011.

Approved: *P. Micciche*
Peter A. Micciche, Borough Mayor

9/26/2025
Date

NOTES: NA

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	<u>411.32122.26495.49311</u>
Amount	<u>\$23,429.00</u>
By: <i>CJ BH</i>	Date: <u>9/23/2025</u>