

Introduced by: Mayor  
Date: 11/21/17  
Hearing: 12/05/17  
Action: Enacted  
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2017-33**

**AN ORDINANCE OF ASSESSMENT CONFIRMING THE ASSESSMENT ROLL  
FOR THE SOUTH KASILOF UTILITY SPECIAL ASSESSMENT DISTRICT AND  
ESTABLISHING THE METHOD FOR TERMINATING ASSESSMENTS AND  
MAKING REFUNDS TO PROPERTY OWNERS**

- WHEREAS,** the borough mayor, on July 3, 2017, approved the petition application for the formation of the South Kasilof Utility Special Assessment District (the "District"); and
- WHEREAS,** the assembly by Resolution 2017-051 established the District and authorized the construction of the improvement; and
- WHEREAS,** the assembly by Ordinance 2017-19-05 appropriated \$222,098.76 for the District natural gas line project; and
- WHEREAS,** the total costs of constructing the improvements, including all allowable amounts as provided in KPB 5.35.080 and AS 29.46.110 ("Costs") are now known; and
- WHEREAS,** the District special assessment roll has been prepared with the total costs of the improvement spread equally among all the lots within the District; and
- WHEREAS,** the borough clerk has published a notice of the filing of the assessment roll once in a newspaper of general circulation within the borough stating that such assessment has been made and is on file in the office of the borough clerk, and providing notice of the time and place for the hearing held December 5, 2017 where objections would be heard; and
- WHEREAS,** the assembly, on December 5, 2017, held a hearing on the assessment roll at which time all persons objecting to assessments were given an opportunity to present their objections; and
- WHEREAS,** notice of the assessment and hearing was mailed to each owner of record as shown on the rolls of the borough assessor not less than ten days before the hearing; and
- WHEREAS,** the assembly found no errors or inequalities in the roll; and

**WHEREAS,** the assembly finds that the roll should be confirmed; and

**WHEREAS,** the mainline has been constructed and any necessary property acquisitions completed for the natural gas pipeline in the District (the "Project"); and

**WHEREAS,** special assessments will be levied on properties in the District that are specially benefited by the Project, and said special assessments, with interest thereon, will be sufficient (together with other amounts) and available to pay the actual cost to the borough of the improvements plus interest;

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

**SECTION 1. Classification.** That this ordinance shall be a non-code ordinance.

**SECTION 2. Confirmation of Roll.** That the assessment roll for South Kasilof Utility Special Assessment District, attached as Exhibit A to this ordinance, as presented to the assembly on December 5, 2017 in the total amount of \$222,098.76 is confirmed.

**SECTION 3. Notice of Assessment.** That within fifteen days after the enactment date of this ordinance, the finance director shall mail to the record owner of each property assessed a statement designating the property, the assessment amount, the schedule of payments, the time of delinquency, and penalties. Within five days after the statements are mailed, the finance director shall publish a notice that the statements have been mailed and that the assessment roll is on file in the office of the borough clerk. After enactment of this ordinance the clerk shall file in the office of the Kenai District Recorder a notice of assessment on all parcels assessed within the utility special assessment district.

**SECTION 4. Payment of Assessment.** That the entire assessment may be prepaid without interest or penalty within thirty days of the date of mailing of the assessment statement. Thereafter, the assessment may be prepaid in whole or in part with interest to the payment date. Interest on the unpaid amount of the assessment shall accrue at the rate of 6.25 % per annum. Assessments that are not prepaid shall be paid in ten equal annual installments on March 31 of each year, commencing March 31, 2018. Installments shall include principal plus accrued interest.

**SECTION 5. Delinquencies.** That if an installment of the assessment is delinquent, the balance of the assessment, plus accrued interest, becomes due and delinquent thirty days after the date of notice of the installment delinquency. Notice of the delinquency shall be mailed to the owner of record. The notice must contain notice of the nonpayment of the installment and that the balance of the assessment, plus accrued interest, will become due and delinquent if the installment, interest and penalty are not paid within thirty days of the date of the notice. The penalty for delinquent installment and assessment payments is the same as the penalty for delinquent real

property taxes in effect on the date of the delinquency.

**SECTION 6. Establishment of Reserve and Refund Accounts.**

- A. That there is established the District Reserve and Refund Account (the "Reserve and Refund Account").
- B. That there shall be paid into the Reserve and Refund Account:
  - 1. All monies received from ENSTAR Natural Gas Company that are refund entitlements arising out of new customers connecting to the gas line installed within the District; and
  - 2. The final refund due under the ENSTAR line extension tariff; and
  - 3. Interest on the average Reserve and Refund Account balance at the rate determined by the Finance Director to be the average interest earned on borough investments during the year.

**SECTION 7. Distribution of Reserve and Refund Account Funds.**

- A. The borough shall refund the funds in the Reserve and Refund Account at the end of each fiscal year an amount equal to the fund balance divided by the number of lots within the District provided the refunded amount is greater than or equal to \$25.00 per parcel. If the amount is under \$25.00, the refund will be carried over to the following fiscal year. The order of refund will be: First, to any outstanding balance applied in the order of unpaid costs, penalty, interest, and then principal; and, Second, to the owner of record as shown on the most recent records of the borough assessor. If any lot within the District is divided into two or more lots, the refund for such re-subdivided lots shall be computed by counting the re-subdivided lots as a single lot for purposes of determining the initial refund entitlement. If any lots are consolidated, the converse shall apply. The initial refund entitlement shall then be divided equally among the subject lots. If an account is in a delinquent or foreclosure status, any such refund shall be applied against the delinquent balance in the order described above.
- B. That upon the repayment to the borough of all indebtedness incurred for this assessment district or after the borough receives the final refund entitlements arising out of new customers connecting to the gas line, any funds remaining in the Reserve and Refund Account shall be distributed as provided under this section.

**SECTION 8. Termination of Assessment and Refund of Pro Rata Share of Assessment Prepayments.**

- A. That upon the discharge of all indebtedness to the borough, all unpaid, non-delinquent assessment installments are cancelled. The Finance Director shall refund to the owner of record as shown on the records of the borough assessor an amount equal to the fund balance divided by the number of lots within the District.
- B. That for any lot upon which foreclosure proceedings to recover delinquent assessment installments has been commenced prior to the cancellation of

remaining assessment installments, the amount due shall be recomputed as provided in subsection A, except there will be no refund.

**SECTION 9. Appropriation.** That there is appropriated for the purposes set out in this ordinance the refunds from ENSTAR attributable to the District, all assessments and interest in the District, assessment foreclosure proceeds and interest earned on the funds as provided in Section 6(B)(2). The appropriation under this section does not lapse until after the final refund required under section 7(A) has been made.

**SECTION 10. Authority for Ordinance.** That the borough has ascertained and hereby determines that each and every matter and thing as to which provision is made in this ordinance is necessary in order to carry out and effectuate the purposes of the Borough in accordance with our constitution and statutes of the State of Alaska, and the Code of Ordinances of the Kenai Peninsula Borough.

**SECTION 11. Severability.** That if any one or more of the covenants and agreements provided in this ordinance to be performed on the part of the borough shall be declared by any court of competent jurisdiction to be contrary to law, then such covenant or covenants, agreements or agreements shall be null and void and shall be deemed separable from the remaining covenants and agreements in this ordinance and shall in no way affect the validity of the other provisions of this ordinance.

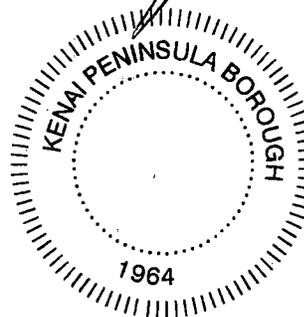
**SECTION 12. Effective Date.** That this ordinance shall take effect immediately upon enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF DECEMBER, 2017.**

  
\_\_\_\_\_  
Wayne H. Ogle, Assembly President

ATTEST:

  
\_\_\_\_\_  
John Blankenship, MMC, Borough Clerk



Yes: Bagley, Blakeley, Carpenter, Cooper, Dunne, Fischer, Hibbert, Smalley, Ogle  
No: None  
Absent: None

**SOUTH KASILOF USAD - FINAL ASSESSMENT ROLL**

Ordinance of Assessment

Non-Refundable Filing Fee per S.35.030(D): \$1,000 Paid in full on: 5/17/2017

Enstar Construction Cost: 180,204.00  
 Enstar Non-Standard Cost: 33,165.00  
 Enstar Total Cost: 213,369.00  
 KPB Administration Cost: 8,729.76  
 Total Cost: 222,098.76

Total Assessed Value: **2017 Assessed Value (AV)**  
 Total Project Cost: \$222,098.76  
 Less any required pre-payment: 0.00 *KPB 5.35.070(C), <50% FMV lien limit*  
 Total Assessments: \$222,098.76

# of Parcels for Assessments: 39  
 Cost Per Parcel: 5,694.84

Total number of parcels in district for petition signature thresholds: 39  
 Total number parcels in favor of project: 31  
 Percentage of parcels in favor of project: 79.49% *≥ 60% - 5.35.107(C)(a)*  
 Percentage of parcels in favor assessed value: 89.80% *≥ 60% - 5.35.107(C)(b)*  
 Current % of parcels in district delinquent: 0.00% *KPB 5.35.070(D) <10% tax delinquency restriction*

PARCEL ID	LEGAL	2017 ASSESSED VALUE	LIEN LIMIT <50% A.V.	MAXIMUM ASSESSMENT	REQUIRED PREPAYMENT	OWNER	ADDRESS	CITY ST ZIP	2016 DEL TAXES	OTHER SPC ASSMT	VOTED IN FAVOR	A.V. VOTED IN FAVOR
133-072-06	T 3N R 12W SEC 24 SEWARD MERIDIAN KN THAT PORTION OF THE NE1/4 SE1/4 LYING EAST OF KASILOF RD	271,700	2.10%	5,694.84	0.00	MCEWEN JAMES K & MADALYN S	PO BOX 1036	KASILOF, AK 99610	NO	NO	YES	271,700
133-072-26	T 3N R 12W SEC 24 SEWARD MERIDIAN KN GOVT LOT 8 & E1/2 SE1/4 LYING WEST OF KALIFORNKY BEACH RD EXCLUDING TAGS SUB & EXCLUDING EVENSON SUB	579,300	0.98%	5,694.84	0.00	EVENSON IRVIN LEROY TESTAMENTARY TRUST EVENSON MILDRED I	PO BOX 10	KASILOF, AK 99610	NO	NO	YES	579,300
133-082-12	T 3N R 11W SEC 19 SEWARD MERIDIAN KN GOV LOT 3 LYING NORTH & EAST OF KASILOF ROAD	63,000	9.04%	5,694.84	0.00	HAKKINEN KESA M & BRIAN W	PO BOX 701	KASILOF, AK 99610	NO	NO		0
133-210-14	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 3 BLK 2	54,700	10.41%	5,694.84	0.00	EAGLES NEST-KASILOF IRREVOCABLE FAMILY TRUST WRIGHT RONALD W	PO BOX 933 PO BOX 471	FORESTHILL CA 95631 KASILOF, AK 99610	NO	NO		0
133-210-15	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 12 BLK 2	390,800	1.46%	5,694.84	0.00	GOUX BRYAN F	PO BOX 927	KASILOF AK 99610	NO	NO	YES	390,800
133-210-16	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 11 BLK 2	15,200	37.47%	5,694.84	0.00	GOUX BRYAN F	PO BOX 927	KASILOF AK 99610	NO	NO	YES	15,200
133-210-17	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 10 BLK 2	166,100	3.43%	5,694.84	0.00	SCHRADER DONNA K & CURT D	PO BOX 823	KASILOF, AK 99610	NO	NO		0
133-210-18	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 9 BLK 2	16,600	34.31%	5,694.84	0.00	VOS MYRNA C & PAUL E	PO BOX 467	KASILOF, AK 99610	NO	NO	YES	16,600
133-210-21	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 17 BLK 1	102,600	5.55%	5,694.84	0.00	BYRAM ROBERT W & MARGARET	PO BOX 594	KASILOF, AK 99610	NO	NO	YES	102,600
133-210-22	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 18 BLK 1	332,300	1.71%	5,694.84	0.00	CARTWRIGHT GARY A & LA B	PO BOX 275	KASILOF, AK 99610	NO	NO	YES	332,300
133-210-23	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 19 BLK 1	401,600	1.42%	5,694.84	0.00	POLLOCK TODD E & DIANE	PO BOX 1109	KASILOF, AK 99610	NO	NO	YES	401,600
133-210-24	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 20 BLK 1	331,400	1.72%	5,694.84	0.00	DAVIS JYLL & RAYMOND	PO BOX 933	KASILOF, AK 99610	NO	NO		0
133-210-25	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 21 BLK 1	465,500	1.22%	5,694.84	0.00	SMITH MARK HANSON TRUST	5965 LA GOLETA RD	GOLETA, CA 93117	NO	NO	YES	465,500
133-210-26	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 22 BLK 1	458,100	1.24%	5,694.84	0.00	ACHIN TAMERA S & ROBERT G Jr	PO BOX 796	KASILOF, AK 99610	NO	NO	YES	458,100
133-210-27	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 23 BLK 1	594,100	0.96%	5,694.84	0.00	ZWACK KIMBERLY SUE BANYCKY SMITH COURTNEY E & ZWACK JAMES M	239 MICHAEL RD PO BOX 171	LAPEER MI 48446 KASILOF, AK 99610	NO	NO	YES	594,100

PARCEL ID	LEGAL	2017 ASSESSED VALUE	LIEN LIMIT <50% A.V.	MAXIMUM ASSESSMENT	REQUIRED PREPAYMENT	OWNER	ADDRESS	CITY ST ZIP	2016 DEL TAXES	OTHER SPC ASSMT	VOTED IN FAVOR	A.V. VOTED IN FAVOR
133-210-28	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 24 BLK 1	626,900	0.91%	5,694.84	0.00	LLOYD ZACHARIAH T & ELIZABETH	PO BOX 3424	SOLDOTNA AK 99669	NO	NO	YES	626,900
133-210-29	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 25 BLK 1	96,600	5.90%	5,694.84	0.00	LUITEN DOUG AND BARBARA LIVING TRUST	7050 TULUGAK CIR	ANCHORAGE, AK 99507	NO	NO	YES	96,600
133-210-30	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 26 BLK 1	98,400	5.79%	5,694.84	0.00	DAVIS JYLL S & RAYMOND K	PO BOX 933	KASILOF, AK 99610	NO	NO		0
133-210-31	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 27 BLK 1	317,700	1.79%	5,694.84	0.00	JLP RENTALS LLC	PO BOX 1373	SOLDOTNA, AK 99669	NO	NO	YES	317,700
133-210-37	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 2 BLK 3	17,600	32.36%	5,694.84	0.00	KIM KICHANG	240 S SANDERSON AVE	HEMET, CA 92545	NO	NO		0
133-210-38	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0780101 WAYNE FELLERS SUB SPEARIN 1977 ADDN LOT 1 BLK 3	18,000	31.64%	5,694.84	0.00	VERHEYEN HAROLD G JR & SONCHA	10132 SKIFF CIR	ANCHORAGE, AK 99515	NO	NO	YES	18,000
133-210-39	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0860245 WAYNE FELLERS SUB - FRITZ 1986 SUB OF TRACT 3 LOT 3-A	396,200	1.44%	5,694.84	0.00	SOCKEYE 03 LLC	PO BOX 927	KASILOF, AK 99610	NO	NO	YES	396,200
133-210-40	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0860245 WAYNE FELLERS SUB - FRITZ 1986 SUB OF TRACT 3 LOT 3-B	401,100	1.42%	5,694.84	0.00	HAUGEN DAVID & ROED MARY L	PO BOX 97	SOLDOTNA, AK 99669	NO	NO	YES	401,100
133-210-41	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0860245 WAYNE FELLERS SUB - FRITZ 1986 SUB OF TRACT 3 LOT 3-C	300,300	1.90%	5,694.84	0.00	BLOSSOM KATIE S & DAVID M	PO BOX 313	KASILOF, AK 99610	NO	NO	YES	300,300
133-210-42	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0860245 WAYNE FELLERS SUB - FRITZ 1986 SUB OF TRACT 3 LOT 3-D	21,100	26.99%	5,694.84	0.00	FRITZ GRANT L & SHIRLEY J	PO BOX 13	KASILOF, AK 99610	NO	NO	YES	21,100
133-210-43	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0860245 WAYNE FELLERS SUB - FRITZ 1986 SUB OF TRACT 3 LOT 3-E	22,200	25.65%	5,694.84	0.00	FRITZ GRANT L & SHIRLEY J	PO BOX 13	KASILOF, AK 99610	NO	NO	YES	22,200
133-210-44	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0860245 WAYNE FELLERS SUB - FRITZ 1986 SUB OF TRACT 3 LOT 3-F	131,900	4.32%	5,694.84	0.00	KEHL FAMILY TRUST	PO BOX 87	KASILOF, AK 99610	NO	NO		0
133-210-45	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 2008097 WAYNE FELLERS SUB VOS REPLAT LOT 7A BLOCK 2	219,000	2.60%	5,694.84	0.00	VOS PAUL E & MYRNA C VOS PAUL E & MYRNA C	PO BOX 467	KASILOF, AK 99610	NO	NO	YES	219,000
133-210-46	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 2008098 WAYNE FELLERS SUB ROGERS REPLAT LOT 13A BLOCK 1	231,900	2.46%	5,694.84	0.00	CLARY SHIRLEY J & DOUGLAS E	PO BOX 645	KASILOF, AK 99610	NO	NO	YES	231,900
133-210-47	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 2008141 WAYNE FELLERS SUB HALLSTROM REPLAT LOT 16-A BLOCK 1	108,600	5.24%	5,694.84	0.00	HALLSTROM MARILYN	PO BOX 797	KASILOF, AK 99610	NO	NO		0
133-281-19	T 3N R 11W SEC 19 SEWARD MERIDIAN KN 0850229 KIZER ESTATES 1985 ADDN LOT 1&2	81,900	6.95%	5,694.84	0.00	SHEARS OLEN W & RUSSELL JENNIFER D	PO BOX 1003	KASILOF, AK 99610	NO	NO	YES	81,900
133-281-22	T 3N R 11W SEC 19 & 30 SEWARD MERIDIAN KN 2013002 KASILOF TOWNSITE MUSEUM ADDN TRACT B1	64,900	8.77%	5,694.84	0.00	KASILOF REGIONAL HISTORICAL SOCIETY	PO BOX 3	KASILOF, AK 99610	NO	NO	YES	64,900
133-281-24	T 03N R 11W SEC 19 SEWARD MERIDIAN KN 2016027 KIZER ESTATES 2016 ADDN LOT 11B	464,600	1.23%	5,694.84	0.00	INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL	PO BOX 992	KASILOF, AK 99610	NO	NO	YES	464,600
133-281-25	T 03N R 11W SEC 19 Seward Meridian KN 2016027 KIZER ESTATES 2016 ADDN LOT 10B	221,900	2.57%	5,694.84	0.00	INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL	PO BOX 992	KASILOF, AK 99610	NO	NO	YES	221,900
133-310-07	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0740104 WAYNE FELLERS SUB NIELSEN 1974 SUB OF TRACT 9 LOT 2	188,800	3.02%	5,694.84	0.00	HUEBSCH ERIK R & CASSIDY CATHERINE	PO BOX 599	KASILOF, AK 99610	NO	NO	YES	188,800
133-310-09	T 3N R 12W SEC 24 SEWARD MERIDIAN KN 0001717 WAYNE FELLERS SUB 1970 ADDN TRACT 8	220,300	2.59%	5,694.84	0.00	JOHNSON KIMBERLY A & LARRY J	PO BOX 369	KASILOF AK 99610	NO	NO	YES	220,300

PARCEL ID	LEGAL	2017 ASSESSED VALUE	LIEN LIMIT <50% A.V.	MAXIMUM ASSESSMENT	REQUIRED PREPAYMENT	OWNER	ADDRESS	CITY ST ZIP	2016 DEL TAXES	OTHER SPC ASSMT	VOTED IN FAVOR	A.V. VOTED IN FAVOR
133-310-10	T 3N R 12W SEC 24 SEWARD MERIDIAN KN THAT PORTION OF THE S1/2 SE1/4 NE1/4 LYING EAST OF KALIFORNKY BEACH RD	47,400	12.01%	5,694.84	0.00	EVENSON DANIEL E EVENSON RICHARD A LIVING TRUST EVENSON ROBERT L & KATHLEEN	PO BOX 310 PO BOX 48 PO BOX 635	KASILOF AK 99610 KASILOF AK 99610 KASILOF AK 99610	NO	NO	YES	47,400
133-310-11	T 3N R 12W SEC 24 SEWARD MERIDIAN KN NORTH 330 FT OF GOVT LOT 1 & NORTH 330 FT OF NE1/4 NE1/4 LYING WEST OF KALIFORNKY BEACH RD	420,400	1.35%	5,694.84	0.00	HARLING LIVING TRUST	PO BOX 526	KASILOF, AK 99610	NO	NO	YES	420,400
133-310-12	T 3N R 12W SEC 24 SEWARD MERIDIAN KN S1/2 GOVT LOT 7 & S1/2 SE1/4 NE1/4 LYING WEST OF KALIFORNKY BEACH RD	561,600	1.01%	5,694.84	0.00	EVENSON ROBERT & KATHLEEN	PO BOX 635	KASILOF, AK 99610	NO	NO	YES	561,600
<b>39</b>	<b>Total # of Benefited Parcels</b>	<b>9,522,300</b>		<b>222,098.76</b>	<b>0.00</b>				<b>0</b>		<b>31</b>	<b>8,550,600</b>
					<b>0</b>	<b># Parcels exceeding 50% assessment/value ratio</b>			<b>0.00%</b>		<b>79.49%</b>	<b>89.80%</b>

*Per KPB 5.35.105(B), "The mayor shall exclude from the proposed district any real property, or any interest in real property, that is not directly benefitted by the improvement. If a property owner claims the physical characteristics of his or her property make it legally impermissible, physically impossible, or financially infeasible to develop or improve it in a manner that would enable the property to benefit from the proposed improvement, the property owner has the burden of demonstrating that the property cannot be developed or improved".*

*The parcel listed below has been determined not to benefit from the improvement due to the reason noted below:*

133-281-01	T 3N R 11W SEC 19 SEWARD MERIDIAN KN THAT PORTION OF GOVT LOT 3 LYING SOUTH OF KALIFORNKY BEACH RD	3,600	N/A	N/A	N/A	HAKKINEN KESA M & BRIAN W	PO BOX 701	KASILOF, AK 99610				<i>Financially infeasible to develop</i>
------------	--	-------	-----	-----	-----	---------------------------	------------	-------------------	--	--	--	--

**40** Total # of parcels within district boundaries