

Introduced by:
Date:
Action:
Vote:

Mayor
06/02/26

**KENAI PENINSULA BOROUGH
RESOLUTION 2026-032**

**A RESOLUTION SETTING THE RATE OF LEVY FOR REAL AND
PERSONAL PROPERTY TAXES FOR THE KENAI PENINSULA
BOROUGH AND FOR SERVICE AREAS WITHIN THE BOROUGH FOR
FISCAL YEAR 2027, TAX YEAR 2026**

WHEREAS, in accordance with AS 29.45.240, the Kenai Peninsula Borough must annually determine the rate of levy before June 15 of each year;

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

SECTION 1. That the rate of levy of taxes on all real and personal property within the Kenai Peninsula Borough for the Fiscal Year 2027 is hereby set at 3.85 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 2. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Nikiski Fire Service Area for said area for the Fiscal Year 2027 is hereby set at 2.45 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 3. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Bear Creek Fire Service Area for said area for the Fiscal Year 2027 is hereby set at 3.25 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 4. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Western Emergency Service Area for said area for the Fiscal Year 2027 is hereby set at 3.15 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 5. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Central Emergency Service Area for said area for the Fiscal Year 2027 is hereby set at 2.95 mills on

each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 6. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Kachemak Emergency Service Area for said area for the Fiscal Year 2027 is hereby set at 3.26 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 7. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Seldovia Recreation Service Area for said area for the Fiscal Year 2027 is hereby set at 1.75 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 8. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Central Peninsula Emergency Medical Service Area for said area for the Fiscal Year 2027 is hereby set at 1.00 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 9. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the North Peninsula Recreation Service Area for said area for the Fiscal Year 2027 is hereby set at 1.00 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 10. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Kenai Peninsula Borough Road Service Area for said area for the Fiscal Year 2027 is hereby set at 1.20 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 11. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Seward Bear Creek Flood Service Area for said area for the Fiscal Year 2027 is hereby set at 1.00 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 12. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Nikiski Senior Service Area for said area for the Fiscal Year 2027 is hereby set at .24 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 13. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the Central Kenai Peninsula Hospital Service Area for said area for the Fiscal Year 2027 is hereby set at .01 mill on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 14. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the South Kenai Peninsula Hospital Service Area boundaries about 15 miles south to Barbara Drive in Ninilchik, including the islands and land in and south of Kachemak Bay and west of Gore Point and excluding the City of Seldovia for said area for the Fiscal Year 2027 is hereby set at 1.12 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 15. That in addition to any other rate or rates of levy applicable for other purposes, the rate of levy of taxes on all real and personal property within the South Kenai Peninsula Hospital Service Area boundaries about 15 miles north of Barbara Drive in Ninilchik, excluding the islands and land in and south of Kachemak Bay and west of Gore Point for said area for the Fiscal Year 2027 is hereby set at 0.34 mills on each one dollar of assessed value as determined by the assessment roll and any supplemental rolls hereafter certified by the Borough Assessor.

SECTION 16. That this resolution takes effect at 12:01 a.m., Alaska Daylight Time, on July 1, 2026.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF JUNE, 2026.

Ryan Tunseth, Assembly President

ATTEST:

Michele Turner, MMC, Borough Clerk

Yes:

No:

Absent: