

EXEMPTION LATE FILE WAIVER

Parcel # 066-460-02

- \$50K Resident/Homeowner
- \$10K Volunteer EMS/Firefighter
- Disabled Resident
- Non Profit

I WILLIAM POON request an extension for filing the attached application for exemption.

5.12.119. Real property tax--Exemptions--Borough mayor--Authority to grant extensions of time--Approve TAR.

- A. *Mayor authority to grant extension of time.* To the extent allowed by law, the borough mayor is delegated the authority to grant extensions of time for filing any of the various exemptions permitted by statute or ordinance in accordance with this section.
- B. *Exemption for current year--Exception.* This authority to grant extensions cannot be exercised so as to allow acceptance of an exemption application for years prior to the current year. An exemption may not be granted beyond one year from the current tax year. However, the application, whether timely filed or filed after a grant of extension of time to file, may be held open for consideration through the following year in the event eligibility for the exemption is contingent upon a determination by another entity. If the extension is granted, notwithstanding the foregoing, the application must be filed with the assessor and this filing must occur within the year for which the exemption is sought.
- C. *Inability to comply.* The request for a finding of inability to comply must be based upon a serious condition or event beyond the taxpayers control that resulted in the inability to timely file the application. For purposes of this subsection, a serious condition or event may include a serious medical condition or other similar serious condition or event that prevented the applicant from timely filing the application. Absent extraordinary circumstances, 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 Department of Assessing will not be deemed to result in an inability to comply.

Failure to meet the deadline is based on the following reason(s):

see attached

Requested by:

William Poon FRLCA Treasurer

Applicant's Signature

Date 08/27/2023

Reviewed by:

Adey D. W. H.

Borough Assessor

A. WILCOX

AUG 29 2023

Date

Comments:

Assessor's Recommendation:

Approved

Denied

Borough Mayor

Date

Approved

Denied

FUNNY RIVER COMMUNITY ASSOCIATION
35850 PIONEER ACCESS ROAD
SOLDOTNA, AK 99669
(907) 262-0879 or 748-5620

RECEIVED
AUG 28 2023
T.ECKERT

August 27, 2023,

Kenai Peninsula Borough
144 N. Binkley Street
Soldotna, AK 99669
Cc: Taylor Eckert

RE: REQUEST FOR 2023 TAX ABATEMENT ON OUR CURRENT TAX BILL \$3,949.78: PIN 06646002

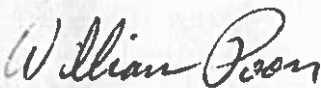
Both Funny River Community Association (FRCA) and Funny River Chamber of Commerce and Community Association (FRCCCA) are both located in the same building and are both Non Profits. Most of our funding now comes from the Kenai Borough under the Community Assistance Program (CAP). Additional monies paid out would create a hardship to the community if we had to pay property taxes back to the Kenai Borough. All people involved in the community center are all volunteers and sometime it takes longer to get things done as most are retired seniors and or still working. In July I stopped by the borough tax office to discuss the abatement of the property taxes and was told to write a letter and was given the application for the 2024 tax exemption. I am just now getting this letter to you as we were involved with the Funny River Community Association Festival until August 18 & 19th. We have a limited number volunteer people that get the work done for the center so it has taken time to respond to things that happen. The center did not know we had to refile for tax exemption once the assets were transferred over to FRCA. We are now requesting a 2023 Community Purpose Exemption if it is not too late. Attached also is FRCA 2024 Community Purpose Exemption that would be the same for the 2023 year.

FRCCCA EIN: 92-0121326: ORGANIZED IN 1987, OPERATES AS A NON-PROFIT UNDER 501©6 CHARTER. THIS IS FOR GAMING ONLY (BINGO, RAFFLES & SPLITT THE POT). All building assets and equipment were transferred to FRCA at the end of 2021 tax year. Prior to the transfer of all assets FRCCCA was exempt from paying property taxes.

FRCA EIN: 82-4366071: ORGANIZED ON FEBRUARY 16,2018 & OPERATES AS A NON-PROFIT UNDER 501©3 CHARTER. THIS WAS SETUP FOR THE COMMUNITY'S NON-GAMING ACTIVITIES AND OPERATIONS OF THE CENTER. ALL THE FIXED ASSETS UNDER FRCCCA WERE TRANSFERRED TO FRCA AT END OF 2021 TAX YEAR.

Thank-You for your consideration and I hope we do not have to pay the additional monies to the borough.

Sincerely



William Poon
FRCA & FRCCCA Treasurer



Assessing Department

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2230 • (907) 714-2393

RECEIVED

2024 COMMUNITY PURPOSE EXEMPTION

DUE ON OR BEFORE MARCH 31ST OF THE EXEMPTION YEAR

AUG 28 2023

T.ECKERT

Parcel ID (PIN): 06646002

Legal Description: T5N R9W SEC 27 Seward Meridian KN 0820019 Whitcomb SUB ADDN NO3 TRACT A 35850 Pioneer Access Rd

Owner of Record as of January 1, 2024: Funny River Community Association

Organization Name: Funny River Community Association

Name of Officer or Official Representative: William Poon - Treasurer

Email: frca.35850@gmail.com

Mailing Address: 35850 Pioneer Access Rd

Physical Address: 35850 Pioneer Access Rd

City: Soldotna State: AK Zip: 99669

City: Soldotna State: AK Zip: 99669

Primary Phone: [REDACTED]

Secondary Phone: [REDACTED]

QUALIFYING INFORMATION

Non-profit/non-business: YES NO

Does non-profit/non-business generate income in excess of actual cost: YES NO

Property ownership as of January 1, 2024 in applicant's name: YES NO

Actively being used exclusively for community purpose*: YES NO

Membership use or participation must be open to, and not limited or restricted to, anyone within the scope of the community

REQUIRED DOCUMENTATION

- Current copy of Articles of Incorporation.
- Latest copy of the Constitution and By-laws.
- Copy of your federal tax exempt status (current 501(c)(3)).
- Kenai Peninsula Borough sales tax license or exemption determination.
- A detailed statement regarding the nature of the organization and current use of the property.
- An explanation of any grants or reimbursements from any government agency.
- Current schedule of fees.
- An operating statement showing income and operating expenses.

CERTIFICATION

I HEREBY APPLY FOR EXEMPTION ON THE ABOVE DESCRIBED PROPERTY AS PROVIDED IN AS.45.030 (b)(1)(A) AND KPB.12.100 CERTIFICATION: I HEREBY CERTIFY THAT THE ANSWERS GIVEN ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT WILLFUL MISSTATEMENT IS PUNISHABLE BY A FINE OR IMPRISONMENT UNDER AS11.56.210.

Signature of Officer or Official Rep. William Poon

Date 8/27/2023

**** ASSESSOR'S USE ONLY ****

APPROVED <u>A. WILCOX</u>	DENIED	VERIFIED BY:	ENTERED BY:
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Comments:

AUG 29 2023

Please return completed form and requested information to:

Kenai Peninsula Borough Assessor
144 North Binkley Street
Soldotna, AK 99669

(907) 714-2230 or 1-800-478-4441 Fax (907) 714-2393

KPB 5.12.100. Community Purpose Exemptions

- A. Property of an organization not organized for business or profit-making purposes and used exclusively for community purposes is exempt from taxation under this chapter. Property or a part of the property from which rentals or income are derived is not exempt from taxation unless the income derived from the rentals does not exceed the actual cost to the owner of the use by the renter.
- B. No exemption under this section may be granted except upon written application on a form prescribed by the assessor. The applicant/owner must file the application no later than March 31 of the tax year for which the exemption is sought.
- C. The assessor may from time to time require such information as is reasonably necessary to determine the character of the organization and the nature of uses made. The exemption provided in this section is not applicable unless the required information is provided to the assessor.
- D. Definitions.
 1. For purposes of this section "community purpose" means the exclusive use of property within the borough based upon the culture and demographics of a particular area and which benefits the general public in a manner that enhances the quality of life through programs, public facilities, or services.
 2. For purposes of this section "used exclusively for a community purpose" means the property benefits the borough community and does not confer more than a de minimus private benefit to the non-profit organization that owns it or to the individuals who control that organization. "Exclusive use" includes a requirement for spatial apportionment if the property is used for both exempt and nonexempt purposes.

RECEIVED
MAY 1 2010



Assessing Department

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2230 • (907) 714-2393 Fax

^{AW WP}
2023 ~~2024~~ **COMMUNITY PURPOSE EXEMPTION**
DUE ON OR BEFORE MARCH 31ST OF THE EXEMPTION YEAR

Parcel ID (PIN): 066-460-02

Legal Description: T 5N R 9W SEC 27 Seward Meridian KN 0820019 WHITCOMB SUB ADDN NO 3 TRACT A

Owner of Record as of January 1, 2024: FUNNY RIVER COMMUNITY ASSOCIATION

Organization Name: FUNNY RIVER COMMUNITY ASSOCIATION

Name of Officer or Official Representative: WILLIAM POON - TREASURER

Email: FRCA35850@GMAIL.COM

Mailing Address: 35850 PIONEER ACCESS RD

Physical Address: 35850 PIONEER ACCESS RD

City: SOLDOTNA State: AK Zip: 99669

City: SOLDOTNA State: AK Zip: 99669

Primary Phone: [REDACTED]

Secondary Phone: [REDACTED]

QUALIFYING INFORMATION

Non-profit/non-business: YES NO

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Property ownership as of January 1, 2024 in applicant's name: YES NO

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FRCA Treasurer
Signature of Officer or Official Rep William Poon

Date 08/27/2023

**** ASSESSOR'S USE ONLY ****

APPROVED <i>[Signature]</i> PA WILCOX	DENIED	VERIFIED BY:	ENTERED BY:
Comments: _____			
<u>AUG 29 2023</u>			

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