

eComments

Submitted under Ordinance 2025-19-16

Pertains to Ordinance 2025-21

Mary Griswold

Location: Homer

Submitted At: 3:54pm 10-22-2025

The rescission sponsor's justification is flawed. In part it states: "More importantly, the cap of \$375,000 is not appropriate because stacking of exemptions is not currently capped at \$375,000 and I do not believe that this ordinance should address major policy decisions such as the appropriateness of "stacking" exemptions and/or capping that amount."

Per the original memo for Ord 2025-21, its purpose was to improve the organization and usability of the various provisions of the borough tax code. The intent of the ordinance was to improve the code without making any policy changes. This code revision began long before Proposition 3 was approved for the Oct 7 election ballot and approved by the voters to increase the residential property tax exemption from \$50,000 to \$75,000.

During consideration of Proposition 3, both the assembly and the borough attorney stressed that the current practice of stacking the residential property tax exemption and the senior citizen residential property tax exemption would be continued. This was an important assurance to voters. When Ordinance 2025-21 was introduced and discussed, the stacked exemptions amounted to \$350,000. After the election and before the assembly considered the final version of Ord 2025-21, this cap increased to \$375,000. It was appropriate and necessary to amend the ordinance to reflect the new exemption limits. Ordinance 2025-21 as approved by the assembly reflects this expectation for borough residents and complies with the intent to clarify code without making policy changes.

If the assembly wants to address policy changes to exemption stacking and limits, it is free to do so. But Ordinance 2025-21 should stand as amended and passed for now.

Thank you for your consideration. Mary Griswold Homer

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 \$375,000 for the same property.

I encourage a technical amendment to add "exemption" after "residential real property tax" before "under KPB 5.13.060."

eComments

Ordinance 2025-21

Tyson Cox

Location: Soldotna

Submitted At: 4:07pm 10-28-2025

Subject: Rebuttal to Rescinding Ordinance 2025-21, as amended: 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)

Why is a motion to rescind Ordinance 2025-21 being brought forward? Ms Cooper originally asked that Ord 2025-21 be reconsidered, but, as KPB code states, an unanimously passed ordinance cannot be reconsidered. A motion to rescind an action, defined only within Mason's Rules, does not carry the same additional KPB code requirements as does the reconsideration of a matter.

KPB 22.10.185(G) — "A matter which was decided by a vote of three-fourths or more of the membership of the assembly is not subject to reconsideration under this section."

This ordinance as amended was voted on 4 times. The COX amendment was added to the COOPER amendment by a majority vote of 5 to 4. The amended COOPER amendment was approved by a unanimous vote twice (revoted due to confusion of some members). Ordinance 2025-21, as amended, was finally approved by a 9 to 0 vote of the Assembly.

Was the COX amendment adequately noticed to the public? In her memo, Ms Cooper justifies rescinding the actions of the Assembly on 10/14/2025 by stating that the COX amendment to the COOPER amendment "did not provide the public adequate notice of the action". This is not true. Ordinance 2021-25 was publicly notice under the guidance of Clerk Turner as required with the original ordinance specifically stating that the cap would be \$350,000, which is more restrictive than the COX amendment.

ORD 2025-21, Section 2, KPB 5.12.090(E) — "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."

More importantly, amendments are commonly made mid-meeting during discussion without being individually noticed to the public. "On-the-fly" amendments are a part of the process as ordinances evolve into palatable legislation for a majority of the Assembly members. In this case, Ms Cooper just disagrees with the outcome of that process even though she too voted yes 3 out of the 4 times it was voted on during the 10/14 Assembly meeting.

Was it inappropriate to amend the property tax exemption cap in Ord 2025-21 from \$350,000 to \$375,000? Ms Cooper also writes that she does "not believe that this ordinance should

address major policy decisions such as the appropriateness of 'stacking' exemptions and/or capping that amount," stating that this is her most important reason for asking to rescind 2025-21. The Assembly voting record on the topic would suggest that the majority of the Assembly did not share this concern. It could also be argued that the original ordinance, with a cap on stacking exemptions set at \$350,000 in KPB 5.12.090(E), assumes that a discussion surrounding tax exemption caps and stacking was the intent of the sponsors. All the COX amendment did was modify the original ordinance up to \$25,000 so that senior citizen voters who may have voted YES on proposition 3, increasing the homestead exemption from \$50,000 to \$75,000, would not be penalized. A majority of the 10/14/2025 Assembly agreed.

Please consider voting NO to rescinding Ordinance 2025-21, as amended. Ms Cooper's Notice of Motion to Rescind Ordinance 2025-21 does not provide ample reason to revoke the unanimous decision made by the previous Assembly to enact the ordinance as amended. Ms Cooper is directly targeting the COX amendment without any new evidence as to why increasing the exemption from \$350,000 to \$375,000 is a code conflicted, unreasonable, or illegal way to move forward with the assessing code update. What kind of precedent will you be setting if you start rescinding, or reconsidering for that matter, approved legislation because one member does not like the outcome? I'm not asking you to agree with the outcome of Ord 2025-21 from the 10/14 Assembly meeting. I'm asking you to consider voting NO on rescinding something that was voted in by your predecessors, and isn't a code conflicted, unreasonable, or illegal way to move forward.

I thank each of you for committing to this service, and will respect whatever decision the body decides is correct way to move forward.

Please feel free to call me at anytime if you would like to discuss the topic further.

Tyson Cox Soldotna Resident 907-252-4814