

Introduced by: Mayor
 Date: 01/06/26
 Action: Adopted
 Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
 RESOLUTION 2026-001**

**A RESOLUTION UPDATING THE SCHEDULE OF RATES, CHARGES
 AND FEES, KNOWN AS THE FEE SCHEDULE, TO PROVIDE A FILING
 FEE FOR RESIDENTIAL EXEMPTION APPEALS**

WHEREAS, Ordinance 2025-21, provides that taxpayers may appeal a residential real property tax exemption decision to the Board of Equalization; and

WHEREAS, this resolution updates the KPB's Fee Schedule to provide a filing fee for such appeals;

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

SECTION 1. That the Schedule of Rates, Charges and Fees, known as the "Fee Schedule", is hereby amended to include the following items:

**Kenai Peninsula Borough
 Schedule of Rates, Charges and Fees**

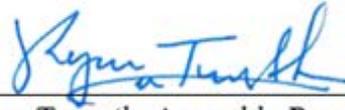
Clerk **FY2026 Fee**

Public record requests	Actual costs
Copies and production fees	
Regular 8.5 X 11 B/W	\$0.25 per page
Regular 8.5 X 11 Color	\$0.30 per page
Legal 8.5 X 14 B/W	\$0.30 per page
Legal 8.5 X 14 Color	\$0.35 per page
Tabloid 11 X 14 B/W & Color	\$0.50 per page
Certified Copies	\$5.00 plus copy costs
Transcription Preparation	actual costs
Record Preparation	\$100.00 plus copy costs
Media	
Flash drive (4-8GB)	\$5.00
Flash drive (large capacity)	\$45.00 each

Audio / Data CD	\$2.50 per copy
Publications and Reference Materials	
Assembly agendas and minutes	\$12.50 plus copy costs
Assembly meeting packets, complete (black and white copy only)	\$90.00 + postage (if mailed)
Borough code, complete	\$150.00 + postage (if mailed)
Filing Fees	
Appeal Planning Commission or Planning Department Decision	\$300.00
Appeal Assessment Valuation and flat tax	
<u>Appeal residential tax exemption</u>	<u>\$30.00</u>
Assessed value less than \$100K	\$30.00
Assessed value \$100K to less than \$500K	\$100.00
Assessed value \$500K to less than \$2 million	\$200.00
Assessed value \$2 million or greater	\$1,000.00
Elections	
Election recount (may be refundable or additional may apply)	\$300.00 deposit applied to actual costs
Election Contest (may be refundable or additional may apply)	\$300.00 deposit applied to actual costs
Special Elections at the Request of a Service Area	actual costs of election paid by service area
Initiative/Referendum Petition Application (Refunded Upon Certification)	\$100.00
Recall Petition Application (Refunded Upon Certification)	\$100.00

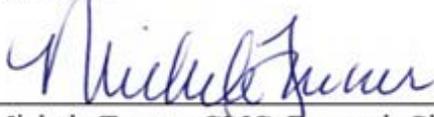
SECTION 2. This resolution takes effect immediately.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF JANUARY, 2026.



Ryan Tunseth, Assembly President

ATTEST:



Michele Turner, CMC, Borough Clerk



Yes: Cooper, Dunne, Ecklund, Eicher, Griebel, Hicks, Niesen, Truesdell, Tunseth
No: None
Absent: None