

# Kenai Peninsula Borough

*144 North Binkley Street  
Soldotna, AK 99669*



## Meeting Agenda

**Tuesday, October 8, 2024**

**6:00 PM**

**Meeting ID: 895 1103 3332 Passcode: 193069**

**Betty J. Glick Assembly Chambers**

**Meeting ID: 895 1103 3332 Passcode: 193069**

## Assembly

*Brent Johnson, President*

*Tyson Cox, Vice President*

*Kelly Cooper*

*Cindy Ecklund*

*Bill Elam*

*Brent Hibbert*

*Peter Ribbens*

*Ryan Tunseth*

*Mike Tupper*

**CALL TO ORDER****PLEDGE OF ALLEGIANCE****INVOCATION**

*Any invocation that may be offered at the beginning of the assembly meeting shall be a chaplain from borough fire and emergency service areas. No member of the community is required to attend or participate in the invocation.*

**ROLL CALL****COMMITTEE REPORTS****APPROVAL OF AGENDA AND CONSENT AGENDA**

*(All items listed with an asterisk (\*) are considered to be routine and non-controversial by the Assembly and will be approved by one motion. Public testimony will be taken. There will be no separate discussion of these items unless an Assembly Member so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.)*

**ACTION ITEMS CURRENTLY ON CONSENT AGENDA:**

*KPB-6349: September 17, 2024 Regular Assembly Meeting Minutes*

*KPB-6352: A Resolution Commending Matt Brown, Founder of Operation Children First for His Exceptional Commitment and Dedication to Supporting Underprivileged Children on the Kenai Peninsula*

*Resolution 2024-040: Approving the 2025 Asset Allocation for the Land Trust Investment Fund*

*Resolution 2024-041: Authorizing the Mayor to Execute a Computer Aided Dispatch Agreement with the City of Seward*

*Resolution 2024-042: Certifying the Results of the October 1, 2024 Regular Election.....LAYDOWN*

*Resolution 2024-043: Urging the State of Alaska to Maintain Funding for the Public Libraries Assistance Grants and the Statewide Library Electronic Doorway at FY 2024 Levels*

*Ordinance 2024-19-13: Appropriating \$256,275 from the Land Trust Fund to be Transferred to the Land Trust Investment Fund Representing the Physical Year 2024 Transfer of Land Sales Revenue to the Land Trust Investment Fund Per KPB 5.20.80(B)*

*Ordinance 2024-19-14: Accepting and Appropriating Grant Funds and Capital Project Funds Balance for the Purchase of One Slip-On Tanker Unit*

*Ordinance 2024-19-15: Appropriating Funds from the South Peninsula Hospital Plant Replacement and Expansion Fund for the Women's Health Center Project at South Peninsula Hospital*

*Ordinance 2024-28: Adopting the Updated 2024 Kenai Peninsula Borough Hazard Mitigation Plan, a Multi-Jurisdictional Plan Including the Cities of Seldovia and Seward*

*KPB-6351: Confirming Appointments to the Advisory Planning Commissions*

**ACTION ITEM ELIGIBLE TO BE ADDED TO THE CONSENT AGENDA:**

*Ordinance 2024-19-09: Appropriating Funds for the Repair and Replacement of the Water Service Line at North Peninsula Recreational Service Area's Pool Facility*

*Ordinance 2024-19-11: Deobligating Some of All In-Kind Services by the Cities of Kenai, Soldotna, and Homer and Appropriating Their Cash Contributions as Required Match Funds for the Safe Streets and Roads for All Grant Project*

*Ordinance 2024-19-12: Appropriating up to \$53,221.25 to the Disaster Response Fund for Expenditures Responding to the Recent Flooding in the Seward Bear Creek Flood Service Area*

*Ordinance 2024-27: Authorizing the Assessor to Accept One Late-Filed Religious Exemption Application for*

*2024 and Providing an Exception to KPB 5.12.040(B)*

## VACANCY, DESIGNATION OR SEATING MEMBERS

1. Swear-In Newly Elected Assembly Members

## APPROVAL OF MINUTES

- \*1. [KPB-6349](#) September 17, 2024 Regular Assembly Meeting Minutes

*Attachments:* [091724 DRAFT Minutes](#)

## COMMENDING RESOLUTIONS AND PROCLAMATIONS

1. [KPB-6347](#) Mayor's Proclamation Declaring October as "Domestic Violence Awareness Month"

*Attachments:* [Proclamation of October as Domestic Violence Awareness Month 09.25.24](#)

- \*2. [KPB-6352](#) A Resolution Commending Matt Brown, Founder of Operation Children First for His Exceptional Commitment and Dedication to Supporting Underprivileged Children on the Kenai Peninsula (Elam)

*Attachments:* [Brown Commending 100824](#)

## PRESENTATIONS WITH PRIOR NOTICE

*NONE*

## MAYOR'S REPORT

Mayor's Report Cover Memo

[KPB-6339](#) Mayor's Cover Memo

*Attachments:* [Mayor's Report](#)

1. Assembly Requests/Responses
2. Agreements and Contracts
  - a. [KPB-6340](#) Authorization to Award Contract ITB24-006 – Snow Removal and Sanding of Various Borough Schools and Facilities  
*Attachments:* [Authorization to Award Contract ITB24-006 Snow Removal and Sanding of Vari](#)
  - b. [KPB-6341](#) Authorization to Award Contract ITB25-011 – Steambed Maintenance Salmon Creek at Nautical Ave  
*Attachments:* [Authorization to Award Contract ITB25-011 - Steambed Maintenance Salmon C](#)

- c. [KPB-6342](#) Authorization to Award Contract RFP25-002 – Inspection & Engineering of KPB Roads Service Area Bridges  
*Attachments:* [Authorization to Award Contract - RFP25-002 Inspection & Engineering of KPB](#)
- d. [KPB-6343](#) Solid Waste Sole Source Waiver – Yard Tractor  
*Attachments:* [Sole Source Waiver - Solid Waste Yard Tractor 09.19.24](#)
3. Other
- a. [KPB-6344](#) Budget Revisions - August 2024  
*Attachments:* [Budget Revisions - August 2024](#)
- b. [KPB-6345](#) Revenue-Expenditure Report – August 2024  
*Attachments:* [Revenue-Expenditure Report - August 2024](#)
- c. [KPB-6346](#) Tax Adjustment Request Approval  
*Attachments:* [Tax Adjustment Request Approval](#)

## **PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA**

*(3 minutes per speaker; 20 minutes aggregate)*

## **ITEMS NOT COMPLETED FROM PRIOR AGENDA**

## **PUBLIC HEARINGS ON ORDINANCES**

*(Testimony limited to 3 minutes per speaker)*

Ordinances referred to Finance Committee

1. [2024-19-09](#) An Ordinance Appropriating Funds for the Repair and Replacement of the Water Service Line at North Peninsula Recreational Service Area's Pool Facility (Mayor)  
*Attachments:* [Ordinance 2024-19-09](#)  
[Memo](#)  
[Statement of Probable Cost](#)  
[Reference Copy R2013-022](#)
2. [2024-19-11](#) An Ordinance Deobligating Some or All In-Kind Services by the Cities of Kenai, Soldotna, and Homer and Appropriating their Cash Contributions as Required Match Funds for the Safe Streets and Roads for All Grant Project (Mayor)



*Attachments:* [Ordinance 2024-19-11](#)  
[Memo](#)  
[Reference Copy O22-19-50](#)

3. [2024-19-12](#) An Ordinance Appropriating Up To \$53,221.25 to the Disaster Response Fund for Expenditures Responding to the Recent Flooding in the Seward Bear Creek Flood Service Area (Mayor)

*Attachments:* [Ordinance 2024-19-12](#)  
[Memo](#)

4. [2024-27](#) An Ordinance Authorizing the Assessor to Accept One Late-Filed Non-Profit Exemption Application and Providing an Exception to KPB 5.12.040(B) (Mayor, Tunseth)

*Attachments:* [Ordinance 2024-27](#)  
[Memo](#)

## UNFINISHED BUSINESS

## NEW BUSINESS

### 1. Resolutions

Resolutions referred to Finance Committee

- \*a [2024-040](#) A Resolution Approving the 2025 Asset Allocation for the Land Trust Investment Fund (Mayor)

[Clerk's Note: A 20 minute presentation will take place during the Finance Committee meeting.]

*Attachments:* [Resolution 2024-040](#)  
[Memo](#)  
[LTIF Presentation](#)

- \*b. [2024-041](#) A Resolution Authorizing the Mayor to Execute a Computer Aided Dispatch Services Agreement with the City of Seward (Mayor)

*Attachments:* [Resolution 2024-041](#)  
[Memo](#)  
[CAD Seward Agreement DRAFT](#)

Resolutions referred to Policies and Procedures Committee

- \*c. [2024-042](#) LAYDOWN Certifying the Results of the October 1, 2024 Regular Election (Johnson at the request of the Borough Clerk)

## Resolutions referred to Legislative Committee

- \*d. [2024-043](#) A Resolution Urging the State of Alaska to Maintain Funding for the Public Libraries Assistance Grants and the Statewide Library Electronic Doorway at FY 2024 Levels (Johnson)
- Attachments:* [Resolution 2024-043](#)  
[Memo](#)

## 2. Ordinances for Introduction

## Ordinances for Introduction and referred to Finance Committee

- \*a. [2024-19-13](#) An Ordinance Appropriating \$256,275 from the Land Trust Fund to be Transferred to the Land Trust Investment Fund Representing the Fiscal Year 2024 Transfer of Land Sales Revenue to the Land Trust Investment Fund per KPB 5.20.080(B) (Mayor) (Hearing on 10/22/24)
- Attachments:* [Ordinance 2024-19-13](#)  
[Memo](#)
- \*b. [2024-19-14](#) An Ordinance Accepting and Appropriating Grant Funds and Capital Project Fund Balance for the Purchase of one Slip-On Tanker Unit (Mayor) (Hearing on 10/22/24)
- Attachments:* [Ordinance 2024-19-14](#)  
[Memo](#)
- \*c. [2024-19-15](#) An Ordinance Appropriating Funds from the South Peninsula Hospital Plant Replacement and Expansion Fund for the Women's Health Center Project at South Peninsula Hospital (Mayor) (Hearing on 10/22/24)
- Attachments:* [Ordinance 2024-19-15](#)  
[Memo](#)  
[Reference Copy 2024-08](#)  
[Reference Copy 2024-18](#)

## Ordinances for Introduction and referred to the Policies and Procedures Committee

- \*d. [2024-28](#) An Ordinance Adopting the Updated 2024 Kenai Peninsula Borough Hazard Mitigation Plan, a Multi-Jurisdictional Plan Including the Cities of Seldovia and Seward (Mayor) (Hearing on 11/12/24)
- Attachments:* [Ordinance 2024-28](#)  
[Memo](#)  
[Reference Copy O2004-33](#)

## 3. Other

Other items referred to Policies and Procedures Committee

- \*a. [KPB-6351](#) Confirming Appointments to the Advisory Planning Commissions (Mayor)

Hope/Sunrise

Flip Foldager, Seat A, Term Expires 09/30/2027

Richard L. Hogan, Seat B, Term Expires 09/30/2027

Moose Pass

Bruce Jaffa, Seat D, Term Expires 09/30/2027

David Pearson, Seat E, Term Expires 09/30/2027

Nikiski

Lenora Niesen, Seat D, Term Expires 09/30/2027

Attachments: [Memo Confirming Appointments to the Advisory Planning Commissions](#)

## PUBLIC COMMENTS AND PUBLIC PRESENTATIONS

### ASSEMBLY COMMENTS

### PENDING LEGISLATION

*(This item lists legislation which will be addressed at a later date as noted.)*

1. [2023-005](#) A Resolution of Intent by the Kenai Peninsula Borough Assembly Establishing that Financing of Energy and Resilience Improvement Projects through Assessments Serves a Valid Public Purpose and Related Matters (Ecklund) (Referred to Lands Committee) [Tabled on 10/24/23]

Attachments: [Resolution 2023-005](#)  
[Memo](#)  
[Ecklund Amendment](#)  
[C-PACER Program Handbook](#)  
[102423 Public Comments](#)  
[010323 Public Comments](#)  
[eComment](#)

2. [2024-029](#) (Cox, Hibbert) Substitute: A Resolution Placing an Areawide Question on the October 2024 Ballot Asking whether the Borough Should Levy Up to a 12 Percent Lodging Tax on Short-Term Rental

Accommodations and Overnight Camping Facilities, Exempt these Rentals from the General Sales Tax, and Provide that up to One Half of the Tax may be Exempted Inside Cities with an Adopted Lodging Tax (Cox, Hibbert) (Referred to Finance Committee) [Tabled on 06/18/24]

**Attachments:**

[Resolution 2024-029 Substitute](#)

[Memo Substitute](#)

[SOA Bed Tax Comparison](#)

[Cox Lodging Tax Benefits Summary](#)

[Public Comment 070924](#)

[Resolution 2024-029 \(amended by Sub 06/18/24\)](#)

[Public Comment 061824](#)

[Fiscal Note](#)

[CPL Master Plan 2023 Data](#)

[Memo](#)

[eComment 061824](#)

## INFORMATIONAL MATERIALS AND REPORTS

1. [KPB-6354](#) Update Regarding Ordinance 2024-16 Approving the Use of Funds for Promotion of KPB Proposition No. 1

**Attachments:**

[Memo Legal Update O2024-16](#)

## ASSEMBLY MEETING AND HEARING ANNOUNCEMENTS

1. October 22, 2024 6:00 PM  
Regular Assembly Meeting  
Betty J. Glick Assembly Chambers  
Borough Administration Building  
Remote participation available through Zoom  
Meeting ID: 895 1103 3332 Passcode: 193069

## ADJOURNMENT

*This meeting will be broadcast on KDLL-FM 91.9 (Central Peninsula), KBBI-AM 890 (South Peninsula), K201AO(KSKA)-FM 88.1 (East Peninsula).*

*The meeting will be held in the Betty J. Glick Assembly Chambers, Borough Administration Building, Soldotna, Alaska. The meeting will also be held via Zoom, or other audio or video conferencing means whenever technically feasible. To attend the Zoom meeting by telephone call toll free 1-888-788-0099 or 1-877-853-5247 and enter the Meeting ID: 895 1103 3332 Passcode: 193069. Detailed instructions will be posted on at the Kenai Peninsula Borough's main page at [www.kpb.us](http://www.kpb.us): "Borough Assembly Meeting Notices" "Assembly Meeting Calendar".*

*For further information, please call the Clerk's Office at 714-2160 or toll free within the Borough at 1-800-478-4441, Ext. 2160. Visit our website at [www.kpb.us](http://www.kpb.us) for copies of the agenda, meeting minutes,*

*ordinances and resolutions.*



# Kenai Peninsula Borough

144 North Binkley Street  
Soldotna, AK 99669

## Meeting Minutes - Draft

### Assembly

*Brent Johnson, President*

*Tyson Cox, Vice President*

*Kelly Cooper*

*Cindy Ecklund*

*Bill Elam*

*Brent Hibbert*

*Peter Ribbens*

*Ryan Tunseth*

*Mike Tupper*

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Tuesday, September 17, 2024

6:00 PM

Betty J. Glick Assembly Chambers

Meeting ID: 895 1103 3332 Passcode: 193069

[https://yourkpb.zoom.us/j/89511033332?](https://yourkpb.zoom.us/j/89511033332?pwd=GThg6CA4QuaaPihm3rpMKljbZoy5ZG.1)

[pwd=GThg6CA4QuaaPihm3rpMKljbZoy5ZG.1](https://yourkpb.zoom.us/j/89511033332?pwd=GThg6CA4QuaaPihm3rpMKljbZoy5ZG.1)

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**Meeting ID: 895 1103 3332 Passcode: 193069**

### CALL TO ORDER

### PLEDGE OF ALLEGIANCE

### INVOCATION

The invocation was given by Frank Alioto, Chaplain for Central Emergency Services.

### ROLL CALL

**Present:** 9 - Brent Hibbert, Cindy Ecklund, Mike Tupper, Brent Johnson, Tyson Cox, Ryan Tunseth, Kelly Cooper, Peter Ribbens, and Bill Elam

Also present were:

Peter A. Micciche, Borough Mayor

Brandi Harbaugh, Finance Director

Sean Kelley, Borough Attorney

Michele Turner, Borough Clerk

Jason Kasper, Deputy Borough Clerk

### COMMITTEE REPORTS

Assembly Member Ribbens stated the Finance Committee met and discussed its agenda items.

*[9 Present: Cox, Cooper, Ecklund, Elam, Hibbert, Ribbens, Tunseth, Tupper, Johnson]*

Assembly Member Tupper stated the Policies and Procedures Committee met and

discussed its agenda items.

*[9 Present: Cox, Cooper, Ecklund, Elam, Hibbert, Ribbens, Tunseth, Tupper, Johnson]*

Assembly President Johnson stated the Committee of the Whole met and discussed its agenda items.

*[9 Present: Cox, Cooper, Ecklund, Elam, Hibbert, Ribbens, Tunseth, Tupper, Johnson]*

## APPROVAL OF AGENDA AND CONSENT AGENDA

**Cox moved to approve the agenda and consent agenda.**

Copies have been made available to the public, Borough Clerk Michele Turner noted by title only the resolutions and ordinances on the consent agenda.

[KPB-6313](#) LAYDOWN September 3, 2024 Regular Assembly Meeting Minutes approved.

[KPB-6318](#) A Resolution Commending the State of Alaska Department of Transportation and Public Facilities for Their Extraordinary Efforts in the Structural Upgrades to Funny River Road During the Construction Period March 2023 Through August 2024 (Assembly, Mayor)  
**This Commending Resolution was adopted.**

The following public hearing items met the required conditions of KPB 22.40.110 and were added to the consent agenda:

[2024-19-06](#) An Ordinance Deobligating Bond Proceeds in the South Kenai Peninsula Hospital Service Area Capital Project Fund and Appropriating the Remaining Bond Proceeds to Fund the Annual Debt Service for South Kenai Peninsula Hospital Service Area General Obligation Bonds (Mayor)  
**This Budget Ordinance was enacted.**

[2024-19-07](#) An Ordinance Authorizing the Acquisition of Real Property Located Adjacent to the North Star School Campus in Nikiski Necessary for Future School Use and Appropriating Funds from the Land Trust Fund for the Purchase (Mayor)  
**This Budget Ordinance was enacted.**

[2024-19-08](#) An Ordinance Appropriating Funds from the Road Service Area

Operating Fund Balance to the Engineer's Estimate Fund to Support RSA Board Approved RIAD Projects in Process and to Prepare the Fund for Proposed Fiscal Year 2025 Projects (Mayor)

**This Budget Ordinance was enacted.**

[2024-19-10](#) An Ordinance Redirecting Previously Appropriated Solid Waste Capital Project Funds for Projects at Solid Waste Facilities in Seward and Homer (Mayor)

**This Budget Ordinance was enacted.**

[2024-26](#) Accepting Grant Funds from the State of Alaska Department of Education and Early Development for the Homer High School Partial Roof Replacement and Authorizing the Mayor to Execute the Project Agreement (Mayor)

**This Ordinance was enacted.**

#### New Business

[2024-19-11](#) An Ordinance Deobligating Some or All In-Kind Services by the Cities of Kenai, Soldotna, and Homer and Appropriating their Cash Contributions as Required Match Funds for the Safe Streets and Roads for All Grant Project (Mayor) (Hearing on 10/08/24)

**This Budget Ordinance was introduced and set for public hearing.**

[2024-19-12](#) An Ordinance Appropriating Up To \$53,221.25 to the Disaster Response Fund for Expenditures Responding to the Recent Flooding in the Seward Bear Creek Flood Service Area (Mayor) (Hearing on 10/08/24)

**This Budget Ordinance was introduced and set for public hearing.**

[2024-27](#) LAYDOWN An Ordinance Authorizing the Assessor to Accept One Late-Filed Non-Profit Exemption Application and Providing an Exception to KPB 5.12.040(B) (Mayor, Tunseth) (Hearing on 10/08/24)

**This Ordinance was introduced and set for public hearing.**

[2024-19-09](#) LAYDOWN An Ordinance Appropriating Funds for the Repair and Replacement of the Water Service Line at North Peninsula Recreational Service Area's Pool Facility (Mayor) (Hearing on 10/08/24)



This Budget Ordinance was introduced and set for public hearing.

[KPB-6316](#) Approval of Precinct Boards, Canvass Board, and Absentee Voting Officials for the October 1, 2024 Regular Municipal Election approved.

Approval of the Agenda and Consent Agenda

President Johnson called for public comment.

The following people spoke in support of KPB-6318 Commending Resolution for the State of Alaska Department of Transportation and Public Facilities:

**Jim Harpring**, Funny River

**Donovan Fritz**, Funny River

There being no one else who wished to speak, the public comment period was closed.

**The motion to approve the agenda and consent agenda as amended carried by the following vote:**

**Yes:** 9 - Hibbert, Ecklund, Tupper, Johnson, Cox, Tunseth, Cooper, Ribbens, and Elam

## COMMENDING RESOLUTIONS AND PROCLAMATIONS

[KPB-6318](#) A Resolution Commending the State of Alaska Department of Transportation and Public Facilities for Their Extraordinary Efforts in the Structural Upgrades to Funny River Road During the Construction Period March 2023 Through August 2024 (Assembly, Mayor)

*[Clerk's Note: Assembly Member Elam read excerpts of the Commending Resolution to the State of Alaska Department of Transportation and Public Facilities.]*

## PRESENTATIONS WITH PRIOR NOTICE

[KPB-6273](#) Central Peninsula General Hospital Inc., Quarterly Report, Shaun Keef, CEO

*[Clerk's Note: Shaun Keef, CEO of Central Peninsula General Hospital, Inc. gave a presentation to the Assembly.]*

**This Presentations with Prior Notice was presented.**

[KPB-6312](#) Cooper Landing Library Update, Virginia Morgan, Board Member (10 Minutes)

*[Clerk's Note: Virginia Morgan, Board Member of Cooper Landing Library,*

*gave a presentation to the Assembly.]*

**This Presentations with Prior Notice was presented.**

**PUBLIC COMMENTS ON ITEMS NOT APPEARING ON THE AGENDA**

President Johnson called for public comment.

**Ray Southwell**, addressed the Assembly regarding 2025 presidential candidates.

There being no one else who wished to speak, the public comment period was closed.

**MAYOR’S REPORT**

[KPB-6314](#) Mayor's Report Cover Page

- 1. Assembly Requests/Responses

None.

- 2. Agreements and Contracts

None.

- 3. Other

- a. [KPB-6315](#) Certification of the 2024 Personal Property Tax Supplemental Assessment Roll

**ITEMS NOT COMPLETED FROM PRIOR AGENDA**

None.

**PUBLIC HEARINGS ON ORDINANCES**

None.

**UNFINISHED BUSINESS**

None.

**PUBLIC COMMENTS AND PUBLIC PRESENTATIONS**

President Johnson called for public comment with none being offered.

**ASSEMBLY COMMENTS**

Assembly Member Elam stated he appreciated everyone that attended and thanked

the two presenters for their presentations. He stated he visited Central Emergency Services Station 1. He wished everyone a good night.

Assembly Member Hibbert thanked Central Peninsula Hospital for the services they provided to the community.

Assembly Member Tunseth thanked the staff and administration their work. He stated he was going to miss the departing Assembly members. He thanked Central Peninsula Hospital for their presentation.

Assembly Member Cooper thanked both presenters for their presentations. She was grateful for the partnership between the two hospitals and their focus on keeping medical care on the peninsula. She stated she understands the difficulties the libraries had to support their communities without sufficient resources. She stated that the Legislative Capital Projects and Community Assistance Program meetings was scheduled in the Kachemak area on 9/28/24. She recommended everyone attend the community meeting scheduled in their area.

Assembly Member Tupper stated his last meeting was 10/08/24 and thanked the staff for their excellence. He reminded everyone to go vote.

Assembly Member Ecklund stated Absentee in Person voting opened 9/16/24. She encouraged everyone to consider substitute teaching.

Vice President Cox congratulated Soldotna High School Football Coach Galen Brantley, most winning coach with 161 wins. He wished good luck to runners competing in Kodiak. He shared that his son was joining the Army on 9/22/24, and how proud he was.

President Johnson discussed his support for libraries. He extended his condolences to Danny Presley's and Keith Presley's family for their loss. He thanked the public media for attending Jacob Dye, Peninsula Clarion and Ashlyn O'hara, KDLL radio.

## **INFORMATIONAL MATERIALS AND REPORTS**

None.

## **ASSEMBLY MEETING AND HEARING ANNOUNCEMENTS**

October 8, 2024 6:00 PM  
Regular Assembly Meeting  
Betty J. Glick Assembly Chambers  
Borough Administration Building  
Remote participation available through Zoom  
Meeting ID: 895 1103 3332 Passcode: 193069

**ADJOURNMENT**

With no further business to come before the assembly, President Johnson adjourned the meeting at 7:50 p.m.

I certify the above represents accurate minutes of the Kenai Peninsula Borough Assembly meeting of September 17, 2024.

\_\_\_\_\_  
Michele Turner, CMC, Borough Clerk

Approved by the Assembly: \_\_\_\_\_

**Kenai Peninsula Borough**  
**Alaska**  
**Proclamation**

WHEREAS, domestic violence, once a secret kept among families, is now recognized as a serious crime in the State of Alaska; and

WHEREAS, over 57% of women in Alaska have been victims of domestic violence, sexual assault or both; and

WHEREAS, the LeeShore Center provided 4,996 emergency shelter bed nights and over 10,832 safety-check calls in FY23; and

WHEREAS, domestic violence is generally a learned behavior passed down from one generation to another, and stopping this cycle of violence requires not only the resolve and courage of survivors, but also support and involvement from all of us; and

WHEREAS, enhanced education, prevention, and intervention increase public awareness and understanding of the severity and extent of domestic violence in our community; and

WHEREAS, domestic violence in the home is a problem that affects every socioeconomic level in our society and causes not only physical harm but psychological consequences; and

WHEREAS, during the month of October, local, state and national domestic violence agencies will sponsor events to help us focus public attention on the problem of domestic violence:

NOW THEREFORE, I, Peter A. Micciche, Mayor of the Kenai Peninsula Borough, do hereby proclaim the month of October 2024 as:

***Domestic Violence Awareness Month***

in the Kenai Peninsula Borough, and encourage all citizens to dedicate themselves to learning about ways to reduce domestic violence; and further encourage everyone to support the domestic violence programs in our community, including the LeeShore Center.



Peter A. Micciche  
Kenai Peninsula Borough Mayor

Introduced by: Elam  
Date: 10/08/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
COMMENDING RESOLUTION**

**A RESOLUTION COMMENDING MATT BROWN, FOUNDER OF OPERATION CHILDREN FIRST FOR HIS EXCEPTIONAL COMMITMENT AND DEDICATION TO SUPPORTING UNDERPRIVILEGED CHILDREN ON THE KENAI PENINSULA**

- WHEREAS,** Matt Brown, founder of Operation Children First, has demonstrated exceptional commitment and dedication to supporting underprivileged children on the Kenai Peninsula by providing them with clothes, food, and gifts, particularly during the holiday seasons; and
- WHEREAS,** Operation Children First, under Matt Brown's leadership, has grown significantly from helping 30 individuals in its first year to almost 2,000 children and families annually, reflecting his profound impact on the community; and
- WHEREAS,** Matt Brown has successfully partnered with Nikiski Hardware and Supply each Christmas to pass out Christmas gifts to hundreds of children, ensuring that many receive the joy of the holiday season; and
- WHEREAS,** Operation Children First has established vital programs such as providing new clothes to school children each year, ensuring that they have the appropriate attire to focus on their education; and
- WHEREAS,** Matt Brown's organization ensures that children who cannot afford new bikes receive them, and those who cannot afford school sports fees or school supplies get them paid for, thus supporting their overall well-being and academic success; and
- WHEREAS,** Operation Children First provides food for families and presents for children year-round, demonstrating a continuous commitment to meeting the needs of the community; and
- WHEREAS,** Matt Brown and his organization teach kids how to snowmachine race and golf, offering recreational opportunities that contribute to their physical and mental development; and
- WHEREAS,** Matt Brown has successfully partnered with various organizations, including Marathon Petroleum's Kenai refinery, whose employees selected Operation Children First to receive proceeds from their charity auction, resulting in over \$21,000 in donations, which greatly enhanced the nonprofit's ability to serve the community; and
- WHEREAS,** Matt Brown and his family have actively organized and participated in numerous fundraising events, such as the junior hockey game fundraiser, further supporting the nonprofit's mission to leave no child behind; and

**WHEREAS,** Operation Children First has established a year-round presence in the community, with initiatives such as setting up clothing stores in schools to ensure students have access to necessary clothing items, thereby allowing them to focus on their education; and

**WHEREAS,** Matt Brown's efforts have fostered a spirit of volunteerism and community support, involving his own family in the charitable work and instilling values of gratitude and giving in his children; and

**WHEREAS,** Matt Brown's vision and leadership have not only provided immediate relief to those in need but have also inspired a broader movement of compassion and community involvement on the Kenai Peninsula; and

**WHEREAS,** Operation Children First's ambitious goals for the future, including raising \$100,000 to support its expanding initiatives, exemplify the ongoing commitment to enhancing the lives of underprivileged children and their families; and

**WHEREAS,** Matt Brown's dedication and the support of numerous community members and donors have created a significant positive impact, making a difference in the lives of many children and families; now, therefore, be it

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

**SECTION 1.** that the Kenai Peninsula Borough hereby affirms and commends Matt Brown for his outstanding contributions through Operation Children First, acknowledging his unwavering commitment to supporting underprivileged children and fostering a sense of community and generosity.

**SECTION 2.** That a copy of this resolution will be presented to Matt Brown

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 8TH DAY OF OCTOBER, 2024.**

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Brent Johnson, Assembly President

ATTEST:

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Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:



Kenai Peninsula Borough  
Office of the Borough Mayor

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**MAYOR'S REPORT TO THE ASSEMBLY**

TO: Brent Johnson, Assembly President  
Members, Kenai Peninsula Borough Assembly

FROM: Peter A. Micciche, Kenai Peninsula Borough Mayor



DATE: October 8, 2024

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Assembly Request / Response

*None*

Agreements and Contracts

- a. Authorization to Award Contract ITB24-006 – Snow Removal and Sanding of Various Borough Schools and Facilities
- b. Authorization to Award Contract ITB25-011 – Steambed Maintenance Salmon Creek at Nautical Ave
- c. Authorization to Award Contract RFP25-002 – Inspection & Engineering of KPB Roads Service Area Bridges
- d. Solid Waste Sole Source Waiver – Yard Tractor

Other

- a. Budget Revisions – August 2024
- b. Revenue-Expenditure Report – August 2024
- c. Tax Adjustment Request Approval

# Kenai Peninsula Borough Maintenance Department

## MEMORANDUM

**TO:** Peter A. Micciche, Borough Mayor

**THRU:** John Hedges, Purchasing & Contracting Director *JH*

**FROM:** Thomas Nelson, Maintenance Director *TN*

**DATE:** September 18, 2024

**RE:** Authorization to Award a Contract for ITB24-006 Snow Removal and Sanding of Various Borough Schools and Facilities

The Purchasing and Contracting Office formally solicited and received bids for the ITB25-006 Snow Removal and Sanding of Various Borough Schools and Facilities. Bid packets were released on August 20, 2024 and the Invitation to Bid was advertised on Bid Express on August 20, 2024.

The project consists of providing all labor, materials and equipment for Snow Removal and Sanding of Various Borough Schools and Facilities. The facilities where work shall be performed are broken down into five sections, as follows: **SECTION A:** KENAI/SOLDOTNA/NIKISKI AREA, and **SECTION B:** HOMER AREA.

On the due date of September 11, 2024, thirty-five (35) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bidders are as follows:

**CONTRACTOR SECTION / GROUP**

Steam on Wheels, LLC	Section A, Groups 1, 2, 3, 4, 5, 6, 7 & 8
Todaly Unlimited, Inc.	Section A, Group 9
Gregoire Construction	Section B, Groups 1, 2, 3 & 6
Alaska Welding Works	Section B, Group 4
BST Maintenance	Section B, Group 5

Your approval for this bid award is hereby requested. Funding for this project is in account number 241.41010.00000.43764.

*Alycia*  
\_\_\_\_\_  
Peter A. Micciche, Borough Mayor

9/20/2024  
\_\_\_\_\_  
Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	<u>241-41010-00000-43764 - \$203,000.00</u>
Acct. No:	<u>241-41010-00000-43780 - \$17,000.00</u> (NON SCHOOL FACILITIES)
By: <i>CJ BH</i>	Date: <u>9/18/2024</u>

NOTES: NA

## KENAI PENINSULA BOROUGH PURCHASING & CONTRACTING

### **BID TAB FOR: ITB25-006 Snow Removal and Sanding of Various Borough Schools & Facilities**

BIDDER NAME	<u>SECTION A: Group 1</u> BAB, KPBSD Warehouse/ Media Center/ Records; HR Portable, Soldotna Elementary	<u>SECTION A: Group 2</u> Soldotna Maint. Shop, Kalifornsky Beach Elem	<u>SECTION A: Group 3</u> Redoubt Elementary, Soldotna Prep, Soldotna High School	<u>SECTION A: Group 4</u> Tustumena Elementary, Skyview High School	<u>SECTION A: Group 5</u> KCHS/ KCHS Votech Bldg, Kenai Middle, Mt. View
	Steam on Wheels, LLC	\$1,280.00	\$1,149.00	\$1,023.00	\$1,473.00
Get Plowed Sno-Removal	\$1,892.00	\$1,598.00	\$1,648.00	\$3,348.00	\$4,425.00
Chumley's Inc.		\$4,500.00			

**DUE DATE: September 11, 2024**

**KPB OFFICIAL:**

  
 \_\_\_\_\_  
 John Hedges, Purchasing & Contracting Director

**KENAI PENINSULA BOROUGH  
PURCHASING & CONTRACTING**

**BID TAB FOR: ITB25-006 Snow Removal and Sanding of Various Borough Schools & Facilities**

BIDDER NAME	SECTION A: Group 6	SECTION A: Group 7	SECTION A: Group 8	SECTION A: Group 9
	Kenai Elementary (Aurora), Kaleidoscope	Nikiski Jr/Sr	Nikiski/North Star El	Sterling Elementary
Steam on Wheels, LLC	\$649.00	\$2,298.00	\$1,199.00	
Get Plowed Sno-Removal	\$948.00	\$3,800.00	\$2,050.00	\$1,500.00
Chumley's Inc.		\$2,450.00	\$1,600.00	\$1,800.00
Todaly Unlimited, Inc.				\$615.00

DUE DATE: September 11, 2024

KPB OFFICIAL:   
 John Hedges, Purchasing & Contracting Director

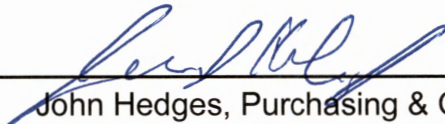
## KENAI PENINSULA BOROUGH PURCHASING & CONTRACTING

### BID TAB FOR: ITB25-006 Snow Removal and Sanding of Various Borough Schools & Facilities

BIDDER NAME	SECTION B: Group 1	SECTION B: Group 2	SECTION B: Group 3	SECTION B: Group 4	SECTION B: Group 5	SECTION B: Group 6
	Homer High, Homer Maintenance	Homer Middle, West Homer Elementary	Paul Banks Elementary, Homer Flex	Ninilchik Elementary & Ninilchik High School	Chapman Elementary, Nikolaevsk School	McNeil Canyon
Alaska Welding Works				\$688.00		
Gregoire Construction	\$1,443.75	\$1,200.00	\$800.00		\$1,640.00	\$785.00
First Class Services	\$3,165.00	\$2,105.00	\$1,440.00	\$3,000.00	\$6,000.00	\$3,250.00
BST Management					\$1,400.00	

DUE DATE: September 11, 2024

KPB OFFICIAL:



John Hedges, Purchasing & Contracting Director

# Kenai Peninsula Borough Purchasing & Contracting

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## MEMORANDUM

**TO:** Peter A. Micciche, Borough Mayor

**THRU:** John Hedges, Purchasing & Contracting Director *JH*

**FROM:** Nicolas Chapman, SBCFSA Program Manager *NC*

**DATE:** September 17, 2024

**RE:** Authorization to Award a Contract for ITB25-011 Steambed Maintenance of Salmon Creek at Nautical Avenue

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The Purchasing and Contracting Office formally solicited and received bids for the ITB25-011 Steambed Maintenance of Salmon Creek at Nautical Avenue. Bid packets were released on August 20, 2024 and the Invitation to Bid was advertised on Bid Express on August 20, 2024.

The project consists of channel construction and sediment extraction, identified as unclassified excavation at the Salmon Creek through the Nautical subdivision identified in the ITB documents.

On the due date of September 10, 2024, one (1) bid was received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$134,328.44 was submitted by Andrews and Sons, LLC, Seward, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 259-21212-00000-43011.

*A. Micciche*

\_\_\_\_\_  
Peter A. Micciche, Borough Mayor

9/17/2024

\_\_\_\_\_  
Date

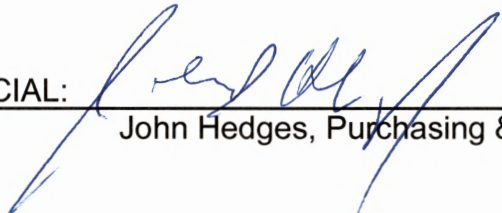
FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. _____	259-21212-00000-43011
Amount _____	\$134,328.44
By: <i>CF BH</i>	Date: 9/17/2024
NOTES: NA	

**KENAI PENINSULA BOROUGH  
PURCHASING & CONTRACTING**

**BID TAB FOR: ITB25-011 Streambed Maintenance of Salmon Creek at Nautical Avenue**

CONTRACTOR	LOCATION	BASE BID
Andrews and Sons	Seward, Alaska	\$134,328.44

DUE DATE: September 10, 2024

KPB OFFICIAL:   
John Hedges, Purchasing & Contracting Director



# Kenai Peninsula Borough Purchasing & Contracting

## MEMORANDUM

**TO:** Peter A. Micciche, Borough Mayor

**THRU:** John Hedges, Purchasing & Contracting Director *JH*

**FROM:** Kevin Kinnie, Project Manager *kk*

**DATE:** September 23, 2024

**RE:** Authorization to Award a Contract for RFP25-002 Inspection & Engineering of KPB Roads Service Area Bridges

On August 5, 2024, the Kenai Peninsula Borough Purchasing & Contracting Department formally solicited proposals for RFP25-002 Inspection & Engineering of KPB Roads Service Area Bridges. The request for proposals was advertised on Bid Express on August 5, 2024.

The project consists of the study and development of a comprehensive conditions report for all existing Road Service Area bridges. The intent of the report will be to determine existing conditions, prioritization of necessary improvements/replacement, and a design basis recommendation for each of the seventeen bridges listed in the RSA's inventory.

On the due date of August 22, 2024, two (2) proposals were received and reviewed by a review committee as follows:

<u>FIRMS</u>	<u>LOCATION</u>	<u>TOTAL SCORE</u>
Nelson Engineering PC	Soldotna, Alaska	225
KPFF Consulting Engineers	Seattle, Washington	218

The highest-ranking proposal, which includes a cost factor, was submitted by Nelson Engineering, PC with a lump sum cost proposal of \$299,677.00. The proposal review committee recommends award of a contract to Nelson Engineering PC, Soldotna, Alaska. Your approval for this award is hereby requested.

Funding of this contract will be charged to account number 434-33950-23BRG-43011 & 434-33950-24BRG-43011.

*Alycin*

9/25/2024

Peter A. Micciche, Borough Mayor

Date

NOTES: Req#: 25-001331.

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>434-33950-23BRG-43011</u>	<u>\$294,000.00</u>
Acct. No. <u>434-33950-24BRG-43011</u>	<u>\$5,677.00</u>
By: <i>CJ BH</i>	Date: <u>9/24/2024</u>
By: _____	Date: _____



# Kenai Peninsula Borough Solid Waste Department

## MEMORANDUM

**TO:** Peter A. Micciche, Borough Mayor

**THRU:** John Hedges, Purchasing & Contracting Department *JH*

**FROM:** Lee Frey, Solid Waste Director *LF*

**DATE:** September 19, 2024

**RE:** Yard Tractor Sole Source Waiver

The Kenai Peninsula Borough Solid Waste Department currently rents a yard tractor for use at the Homer Transfer Facility to move transfer trailers in and out of the loading bay. We have been unable to find cheaper rental options and purchasing a used yard tractor for use at the site will pay for itself in less than three years of rental fees. The used tractor is beneficial because this piece of equipment gets very little mileage being used at the site, but is necessary for operations.

Your approval is hereby requested. Funding for this project is \$36,000 and is in account number 411.32310.25497.48311.

Approved: *P. Micciche*  
Peter A. Micciche, Borough Mayor

9/25/2024  
Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. _____	411.32310.25497.48311
Amount: _____	\$36,000.00
By: <u><i>CJ BH</i></u>	Date: <u>9/20/2024</u>
NOTES: NA	

# Kenai Peninsula Borough

Finance Department

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## MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members of the Kenai Peninsula Borough Assembly

**THRU:** Peter A. Micciche, Borough Mayor *PAM*

**THRU:** Brandi Harbaugh, Finance Director *BH*

**FROM:** Sara Dennis, Controller *SD*

**DATE:** September 11, 2024

**RE:** Budget Revisions – August 2024

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Attached is a budget revision listing for August 2024. The attached list contains budget revisions between major expenditure categories (i.e., maintenance & operations and capital outlay). Other minor transfers were processed between object codes within major expenditure categories.

**AUGUST 2024****INCREASE    DECREASE****CENTRAL EMERGENCY SERVICES**

Additional funds needed for water softener after vendor change.

211-51610-00000-43780 (Build & Grounds Maintenance)		\$789.00
211-51610-00000-48630 (Improvements other than Buildings)	\$789.00	

**FINANCE - ADMINISTRATION**

Logo patches for distribution to Finance employees when needed.

100-11410-00000-43210 (Transport/Subsistence)		\$641.25
100-11410-00000-42250 (Uniforms)	\$641.25	

**FINANCE - FINANCIAL SERVICES**

Replacement sit to stand desk for C.Friedersdorff and new for T.Rivera.

100-11430-00000-43210 (Transport/Subsistence)		\$1,025.00
100-11430-00000-48720 (Minor Office Furniture)	\$1,025.00	

**KACHEMAK EMERGENCY SERVICES**

Purchase of a software subscription, was budgeted in minor medical.

212-51810-00000-48750 (Minor Medical Equipment)		\$2,540.00
212-51810-00000-43026 (Software Licensing)	\$2,540.00	

**RISK MANAGEMENT**

Adjustment needed for additional premium adjustments for FY24 payroll audit.

700-11237-00000-43511 (Fire & Extended Coverage)		\$53,000.00
700-11236-00000-43508 (Worker's Compensation)	\$53,000.00	

**SELDOVIA RECREATIONAL SERVICE AREA**

Moving funds for Project Manager wages related to flooring update.

227-61210-00000-40XXX (Regular Wages and Benefits)		\$2,245.19
227-61210-00000-48630 (Improvements other than Buildings)	\$2,245.19	

**SOLID WASTE - ADMINISTRATION**

Department high visibility sweatshirts with logo.

290-32010-00000-43600 (Project Management)		\$2,800.00
290-32010-00000-42250 (Uniforms)	\$2,800.00	

**SOLID WASTE - HOMER TRANSFER SITE**

Funds for gas alert microclip confined space kit.

290-32310-00000-42310 (Repair and Maintenance Supplies)		\$1,700.24
290-32310-00000-48740 (Minor Machines and Equipment)	\$1,700.24	

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

**TO:** Brent Johnson, Assembly President  
Members of the Kenai Peninsula Borough Assembly

**THRU:** Peter A. Micciche, Borough Mayor *PAM*

**THRU:** Brandi Harbaugh, Finance Director *BH*

**FROM:** Sara Dennis, Controller *SD*

**DATE:** September 11, 2024

**RE:** Revenue-Expenditure Report – August 2024

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Attached is the Revenue-Expenditure Report of the General Fund for the month of August 2024. Please note that 16.67% of the year has elapsed, 26.85% of budgeted revenues have been collected, and 5.49% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH  
Revenue Report  
For the Period  
August 1 through August 31 2024

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 36,244,128	\$ 7,637,474	\$ 3,480,617	\$ (28,606,654)	21.07%
31200	Personal Property Tax	2,101,066	474,663	205,380	(1,626,403)	22.59%
31300	Oil Tax	6,958,780	6,878,306	1,734	(80,474)	98.84%
31400	Motor Vehicle Tax	642,580	-	-	(642,580)	0.00%
31510	Property Tax Penalty & Interest	746,815	20,149	11,582	(726,666)	2.70%
31610	Sales Tax	44,400,000	11,326,342	5,236,558	(33,073,658)	25.51%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	191,456	-	-	(191,456)	0.00%
33120	Forestry Receipts	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	1,795,641	-	-	(1,795,641)	0.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	-	-	(500,000)	0.00%
34210	Revenue Sharing	850,000	-	-	(850,000)	0.00%
37350	Interest on Investments	812,722	365,190	182,568	(447,532)	44.93%
39000	Other Local Revenue	297,235	50,297	25,140	(246,938)	16.92%
290	Solid Waste	1,027,000	180,831	17,841	(846,169)	17.61%
Total Revenues		\$ 100,322,423	\$ 26,933,253	\$ 9,161,421	\$ (73,389,170)	26.85%

KENAI PENINSULA BOROUGH  
Expenditure Report  
For the Period  
August 1 through August 31 2024

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 646,838	\$ 200,264	\$ 142,828	\$ 106,046	\$ 340,528	30.96%
Clerk	664,699	71,215	53,637	19,783	573,701	10.71%
Elections	202,992	40,788	1,321	31,499	130,705	20.09%
Records Management	479,206	89,851	56,679	24,440	364,915	18.75%
Mayor Administration	1,108,382	116,755	82,829	835	990,792	10.53%
Purch/Contracting/Cap Proj	848,452	135,054	101,618	18,671	694,727	15.92%
Human Resources:						
Administration	913,368	161,590	82,093	6,723	745,055	17.69%
Print/Mail	220,493	49,310	37,135	37,729	133,454	22.36%
Custodial Maintenance	146,585	21,476	16,028	393	124,716	14.65%
Information Technology	2,963,502	616,526	308,913	15,881	2,331,095	20.80%
Emergency Management	1,079,815	186,462	134,422	42,435	850,918	17.27%
Legal Administration	1,205,372	147,465	111,855	25,713	1,032,193	12.23%
Finance:						
Administration	651,983	108,354	77,517	4,019	539,610	16.62%
Services	1,309,861	210,288	129,746	1,821	1,097,753	16.05%
Property Tax	1,223,836	282,777	97,276	14,465	926,594	23.11%
Sales Tax	1,209,309	183,897	116,619	10,714	1,014,698	15.21%
Assessing:						
Administration	1,695,147	324,037	151,644	56,333	1,314,777	19.12%
Appraisal	1,881,755	244,830	190,694	1,488	1,635,437	13.01%
Resource Planning:						
Administration	1,773,705	161,147	118,596	16,450	1,596,108	9.09%
GIS	922,674	225,902	141,509	2,876	693,897	24.48%
River Center	869,856	138,547	115,797	36,137	695,172	15.93%
Senior Citizens Grant Program	843,878	-	-	843,878	-	0.00%
School District	65,175,258	-	-	-	65,175,258	0.00%
Solid Waste Operations	13,338,103	1,630,355	1,458,750	4,294,339	7,413,410	12.22%
Economic Development	584,000	-	-	449,810	134,190	0.00%
Non-Departmental	1,436,656	327,793	327,558	27,878	1,080,985	22.82%
Total Expenditures	\$ 103,395,725	\$ 5,674,685	\$ 4,055,066	\$ 6,090,356	\$ 91,630,684	5.49%

Kenai Peninsula Borough  
Assessing Department

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**MEMORANDUM**

**TO:** Peter A. Micciche, Borough Mayor *PAM*  
**FROM:** Adeena Wilcox, Borough Assessor *AW*  
**DATE:** September 16, 2024  
**RE:** Tax Adjustment Request Approval

---

Attached is a spreadsheet of tax adjustment requests required by changes to the assessment roll. These adjustments are being submitted to the Finance Department for processing.

Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

I hereby certify that I have reviewed the tax adjustment requests submitted for your signature and I find them to be proper and correct.

DATED: September 16, 2024

Adeena Wilcox  
Borough Assessor

**APPROVED**

*P.A. Micciche*  
\_\_\_\_\_  
Peter A. Micciche  
Borough Mayor





## SEPTEMBER TARS

	2024	2023	2022	2021	2020
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)					
(taxable)					
TAG 20 (assessed)	(\$8,424)				
(taxable)	(\$8,424)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$0				
(taxable)	(\$158)				
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)	\$0				
(taxable)	(\$295)				
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)	\$0				
(taxable)	(\$183,200)				
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)	\$0				
(taxable)	(\$76,100)				
TAG 57 (assessed)	\$0	\$0			
(taxable)	(\$300,000)	(\$291,900)			
TAG 58 (assessed)	\$0				
(taxable)	(\$600,970)				
TAG 59 (assessed)					
(taxable)					
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)	\$0				
(taxable)	(\$180)				
TAG 68 (assessed)	\$0				
(taxable)	(\$41,642)				
TAG 69 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)	\$0				
(taxable)	(\$181,700)				
TAG 81 (assessed)	\$0				
(taxable)	(\$513,154)				
<b>TOTAL ASSESSED</b>	(\$8,424)	\$0	\$0	\$0	\$0
<b>TOTAL TAXABLE</b>	(\$1,905,823)	(\$291,900)	\$0	\$0	\$0
<b>KPB FLAT TAX</b>	(\$2,324)				

## SEPTEMBER TARS CITY VALUES

	2024	2023	2022	2021	2020
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax	(\$200)				
TAG 20 (assessed)	(\$8,424)				
(taxable)	\$0				
Homer Flat Tax	(\$190)				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)					
(taxable)					
Disability Tax Credit					
TAG 40 (assessed)	(\$8,250)				
(taxable)	(\$8,250)				
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)					
(taxable)					
Soldotna Flat Tax					
TAG 80 (assessed)	\$0				
(taxable)	(\$150,000)				
<b>TOTAL ASSESSED</b>	(\$16,674)	\$0	\$0	\$0	\$0
<b>TOTAL TAXABLE</b>	(\$158,250)	\$0	\$0	\$0	\$0
<b>KPB FLAT TAX</b>	(\$390)	\$0	\$0	\$0	\$0

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 53-24-001  
 PARCEL ID 64568  
 PRIMARY OWNER ELLEGE RONALD G

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>53</u>	<u>53</u>
BOAT CLASS/COUNT	<u>BC3 - 1</u>	<u>BC3 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
OWNER HAD EMAILED KPB DURING APPEAL PERIOD THAT BOAT DESTROYED IN 2023. ACCOUNT  
SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Boat Personal Class 3 Count	1.00	
	Improvement Market Value	\$-480.00	
	TAG	53.00	
	TAG.Id	53.00	
	Boat Assessed Value	\$-480.00	
	Boat Personal Class 3	\$-480.00	
	Personal Property Assessed Value	0	
	Total Assessed Value - City	0	
	Total City Optional Exempt Value	0	
	Total Assessed Value - Borough	0	
	City Taxable Value	0	
	Taxable Value - Borough	0	
	Exemption Value City	0	
	OP PP Bor \$100K Exe Value	0	
	OP PPV 100K Exemption	\$100,000.00	\$100,000.00
	OP PPV Borough \$100K Exemption	\$100,000.00	\$100,000.00
	OP PPV City \$100K Exemption	\$190,800.00	\$190,800.00
	OP PPV City \$100K Exemption	\$100,000.00	\$100,000.00
	Penalty Flag	\$1.00	\$1.00
	Exemption Value Borough	0	0
	Year of Cadastre	2024.000000000000	2024.000000000000
	Effective date of value change	20240101.000000000000	20240101.000000000000





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 55-24-004  
 PARCEL ID 79524  
 PRIMARY OWNER EMERSON JAMES L

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
BOAT CLASS/COUNT	<u>BC1 - 1, BC3 - 1</u>	<u>BC1 - 0, BC3 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L  
1

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Personal Class 1 Count			1.00	
		Boat Personal Class 3 Count			1.00	
	Appraised	Improvement Market Value			\$3,000.00	
		TAG			55.00	
		TAG.id			55.00	
	Assessed	Boat Assessed Value			\$3,000.00	
		Boat Personal Class 1			\$960.00	
		Boat Personal Class 3			\$2,040.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
	Total City Optional Exempt Value			0		
	Total Assessed Value - Borough			0		
Taxable	City Taxable Value		55 - NIKISKI SN.		0	0
	Taxable Value - Borough				0	0
Exemption	Exemption Value City		55 - NIKISKI SN.		0	0
	OP PP Bor \$100K Exc Value				\$960.00	
	OP PP Kenal Boat Exemption Value				\$100,000.00	\$100,000.00
	OP PPV 100K Exemption				\$100,000.00	\$100,000.00
	OP PPV Borough \$100K Exemption					
	OP PPV City \$160K Exemption					
	OP PPV City \$100K Exemption		55 - NIKISKI SN.		\$100,000.00	\$100,000.00
	Penalty Flag				\$1.00	\$1.00
	Exemption Value Borough				0	0
Date	Year of Cadastre				2024.000000000000	
	Effective date of value change				20240101.000000000000	



## MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00079524

- X      Typographical, computational or other similar error?  
*Identify & Describe:*  
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L LESS THAN 20FT. NOT TAXABLE. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.
- X      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L LESS THAN 20FT. NOT TAXABLE. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.
- X      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT AK7415F SOLD IN 2023. BOAT AK7006L LESS THAN 20FT. NOT TAXABLE. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

Certified Value	Land	_____
	Improvements	_____
	Personal Property	\$0
	Total	\$0

Adjusted Value	Land	_____
	Improvements	_____
	Personal Property	\$0
	Total	\$0

Prepared by Clyde Johnson 9/12/2024  
 Approved by *Robert Darity* 9/12/24  
 Department Director Date



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-019  
 PARCEL ID 80603  
 PRIMARY OWNER KROLL RICHARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>ACF2 - 1, BC3 - 1</u>	<u>ACF2 - 1, BC3 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT WS6474JA HAD BEEN JUNKED IN 2023.  
BOAT SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024. AIRCRAFT REMAINS ON ACCOUNT.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>(\$10)</u>

Cadastre Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Aircraft Fixed Class 2 Count	1.00	1.00
	Boat Personal Class 3 Count	1.00	0
	Improvement Market value	\$2,760.00	20.00
	TAG	20.00	20.00
	TAG.Id	20.00	20.00
	Boat Assessed Value	\$2,760.00	
	Boat Personal Class 3	\$2,760.00	
	Personal Property Assessed Value	0	0
	Total Assessed Value - City	0	0
	Total City Optional Exempt Value	0	0
	Total Assessed Value - Borough	0	0
	City Taxable Value	0	0
Taxable	Taxable Value - Borough	0	0
	Exemption Value City	0	0
Exemption	OP PP Bor \$100K Exe Value	0	0
	OP PPV 100K Exemption	\$100,000.00	\$100,000.00
	OP PPV Borough \$100K Exemption	\$100,000.00	\$100,000.00
	OP PPV City \$100K Exemption	\$100,000.00	\$100,000.00
	Penalty Flag	\$1.00	\$1.00
	Exemption Value Borough	0	0
	Year of Cadastre	2024.0000000000	2024.0000000000
	Effective date of value change	20240101.0000000000	20240101.0000000000

## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00080603

X      Typographical, computational or other similar error?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.**  
**OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT WS6474JA HAD**  
**BEEN JUNKED IN 2023. BOAT SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024.**  
**AIRCRAFT REMAINS ON ACCOUNT.**

X      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.**  
**OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT WS6474JA HAD**  
**BEEN JUNKED IN 2023. BOAT SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024.**  
**AIRCRAFT REMAINS ON ACCOUNT.**

X      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.**  
**OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT WS6474JA HAD**  
**BEEN JUNKED IN 2023. BOAT SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024.**  
**AIRCRAFT REMAINS ON ACCOUNT.**

Certified Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Prepared by Clyde Johnson 9/12/2024

Approved by  9/12/24  
 Department Director Date



## TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 10-24-004  
 PARCEL ID 81006  
 PRIMARY OWNER NATHAN GEORG J

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</u>
BOAT CLASS/COUNT	<u>ACF1 - 1</u>	<u>ACF1 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DEREGISTERED AND  
RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

	CHANGE SUMMARY
DATE <u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$50)</u>
	CITY FLAT TAX <u>(\$50)</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
<b>Default - Default Value Group</b>						
	Appraised	Aircraft Fixed Class 1 Count			1.00	
		Improvement Market Value			\$17,500.00	
		TAG			10.00	
		TAG.Id			10.00	
	Assessed	Aircraft Assessed Value			\$17,500.00	
		Aircraft Fixed Class 1			\$17,500.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	10 - SELDOVIA CITY		0	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	10 - SELDOVIA CITY		0	0
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	10 - SELDOVIA CITY		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.000000000000	
		Effective date of value change			20240101.0000000000	



## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00081006

X Typographical, computational or other similar error?

*Identify & Describe:*

*MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DEREGISTERED AND RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.*

X Readily apparent from the assessment notice, tax statement or other borough tax record?

*Identify & Describe:*

*MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DEREGISTERED AND RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.*

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?

*Identify & Describe:*

*MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DEREGISTERED AND RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.*

Certified Value	Land	<hr/>
	Improvements	<hr/>
	Personal Property	\$0
	Total	\$0

Adjusted Value	Land	<hr/>
	Improvements	<hr/>
	Personal Property	\$0
	Total	\$0

Prepared by Clyde Johnson 9/12/2024

Approved by *Debra D'Amico* 9/12/24  
 Department Director Date



## TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-020  
 PARCEL ID 81348  
 PRIMARY OWNER BUCKWALTER DANIEL E

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>ACF2 - 1</u>	<u>ACF2 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN DESTROYED IN HANGER  
FIRE ON 12/19/23. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>09/12/24</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$100)</u>
		CITY FLAT TAX <u>(\$100)</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
<b>Default - Default Value Group</b>						
	Appraised	Aircraft Fixed Class 2 Coast Improvement Market value			1.00	
		TAG			\$26,800.00	
		TAG,Id			20.00	
	Assessed	Aircraft Assessed Value			20.00	
		Aircraft Fixed Class 2			\$26,800.00	
		Personal Property Assessed Value			\$26,800.00	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	20 - HOMER CITY		0	
		Taxable Value - Borough			0	
	Exemption	Exemption Value City	20 - HOMER CITY		0	
		OP PP Bor \$100K Exe Value			0	
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	20 - HOMER CITY		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.000000000000	
		Effective date of value change			20240101.000000000000	







Cadastra Values		Expand to Filter Values				
Sire	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
	Default - Default Value Group	Aircraft Fixed Class 1 Count			1.00	1.00
	Appraised	Boat Personal Class 3 Count			1.00	1.00
		Improvement Market Value			\$44,000.00	\$4,000.00
		TAG			68.00	68.00
		TAG.Id			68.00	68.00
	Assessed	Aircraft Assessed Value			\$40,000.00	\$4,000.00
		Aircraft Fixed Class 1			\$40,000.00	\$4,000.00
		Boat Assessed Value			\$4,000.00	\$4,000.00
		Boat Personal Class 3			0	0
		Personal Property Assessed Value			0	0
		Total Assessed Value - City			0	0
		Total City Optional Exempt Value			0	0
		Total Assessed Value - Borough			0	0
	Taxable	City Taxable Value		68 - WESTERN EMERGENCY SVS	0	0
		Taxable Value - Borough		68 - WESTERN EMERGENCY SVS	0	0
	Exemption	Exemption Value City			0	0
		OP PP Bor \$100K Exe Value			\$100,000.00	\$100,000.00
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastra			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000



## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00093891

- X   Typographical, computational or other similar error?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN SOLD AND RMVD FROM KPB IN 2023. AIRCRAFT SHOULD HAVE BEEN RMVD FOR 2024. BOAT REMAINS ON ACCOUNT.**
- X   Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN SOLD AND RMVD FROM KPB IN 2023. AIRCRAFT SHOULD HAVE BEEN RMVD FOR 2024. BOAT REMAINS ON ACCOUNT.**
- X   Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT AIRCRAFT HAD BEEN SOLD AND RMVD FROM KPB IN 2023. AIRCRAFT SHOULD HAVE BEEN RMVD FOR 2024. BOAT REMAINS ON ACCOUNT.**

Certified Value	Land	_____
	Improvements	_____
	Personal Property	_____ \$0
	Total	_____ \$0

Adjusted Value	Land	_____
	Improvements	_____
	Personal Property	_____ \$0
	Total	_____ \$0

Prepared by Clyde Johnson 9/12/2024  
Date

Approved by *Adrian Smith* 9/12/24  
Date  
 Department Director



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-030  
 PARCEL ID 94520  
 PRIMARY OWNER ROBERTS STEVEN E

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u>BC3 - 1</u>	<u>BC3 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023.  
ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastra Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Personal Class 3 Count			1.00	
	Assessed	Improvement Market Value			\$840.00	
		TAG			58.00	
		TAG:Id			58.00	
		Boat Assessed Value			\$840.00	
		Boat Personal Class 3			\$840.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	58 - CENTRAL EMERGENCY SERVICES		0	
		Taxable Value - Borough			0	
	Exemption	Exemption Value City	58 - CENTRAL EMERGENCY SERVICES		0	
		OP PP Bor \$100K Exe Value			0	
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.000000000000	
		Effective date of value change			20240101.000000000000	





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-021  
 PARCEL ID 96387  
 PRIMARY OWNER JACKSON DEAN R

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC3-1, BC4-2</u>	<u>BC3-1, BC4-1</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE DALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$150)</u>
		CITY FLAT TAX <u>(\$30)</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
	Default - Default Value Group	Boat Personal Class 3 Count	1.00
		Boat Personal Class 4 Count	1.00
	Appraised	Improvement Market Value	\$78,550.00
		TAG	20.00
		TAG.Ld	20.00
	Assessed	Boat Assessed Value	\$79,275.00
		Boat Personal Class 3	\$5,400.00
		Boat Personal Class 4	\$73,875.00
		Personal Property Assessed Value	0
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	0
		Taxable Value - Borough	0
	Exemption	Exemption Value City	0
		OP PP Bor \$100K Exc Value	0
		OP PPV 100K Exemption	\$100,000.00
		OP PPV Borough \$100K Exemption	\$100,000.00
		OP PPV City \$100K Exemption	\$100,000.00
		Penalty Flag	\$1.00
		Exemption Value Borough	0
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.01.0000000000



## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00096387

- X  Typographical, computational or other similar error?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE SALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024.**
- X  Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE SALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024.**
- X  Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. BOAT OWNER HAD NOTIFIED FINANCE - DAC THAT BOAT AK0015H SOLD IN 2023. ASSESSING NOT INFORMED BY DAC OF THE SALE. ACCOUNT SUPP ROLLOVER FOR 2024. BOAT AK0015H SHOULD HAVE BEEN RMVD FOR 2024.**

Certified Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Prepared by Clyde Johnson 9/12/2024  
Date

Approved by *Jaleen Dwyer* 9/12/24  
Date  
Department Director



## TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-022  
 PARCEL ID 96650  
 PRIMARY OWNER SEREBREKOFF NIKITA S

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u>BC4 - 1, BC5 - 1</u>	<u>BC4 - 1, BC5 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

**EXPLANATION** MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT SNIPER CDOC 622152 HAD BEEN SOLD IN 2023. BOAT SNIPER CDOC 622152 SHOULD HAVE BEEN RMVD FROM ACCT FOR 2024.

	CHANGE SUMMARY
DATE <u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$250)</u>
	CITY FLAT TAX <u>(\$50)</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Boat Personal Class 4 Count	1.00	1.00
Appraised	Boat Personal Class 5 Count	1.00	\$130,000.00
	Improvement Market Value	\$147,100.00	\$130,000.00
	TAG	20.00	20.00
	TAG.1d	20.00	20.00
Assessed	Boat Assessed Value	\$147,100.00	\$130,000.00
	Boat Personal Class 4	\$130,000.00	\$130,000.00
	Boat Personal Class 5	\$17,100.00	
	Personal Property Assessed Value	0	0
	Total Assessed Value - City	0	0
	Total City Optional Exempt Value	0	0
	Total Assessed Value - Borough	0	0
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	0	0
Exemption	Exemption Value City	0	0
	OP PP Bor \$100K Exc Value	0	0
	OP PPV 100K Exemption	\$100,000.00	\$100,000.00
	OP PPV Borough \$100K Exemption	\$100,000.00	\$100,000.00
	OP PPV City \$100K Exemption	\$100,000.00	\$100,000.00
	Penalty Flag	\$1.00	\$1.00
	Exemption Value Borough	0	0
Date	Year of Cadastre	2024.000000000000	2024.000000000000
	Effective date of value change	20240101.000000000000	20240101.000000000000





# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 20-24-023

PARCEL ID 96986

PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$8,424</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$6,425</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$8,424</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. ASSET ON PIN 96986 NOTED AS DISPOSED, NOT DELETED  
IN ERROR. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993, REDUCE VALUE.

### CHANGE SUMMARY

DATE	<u>09/11/24</u>	KPB ASSESSED	<u>(\$8,424)</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE	<u>(\$6,425)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>(\$8,424)</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u>\$0</u>
		CITY FLAT TAX	<u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	Previous Amount
	TAG		\$8,424.00
	TAG:Id		20.00
	Furniture, Fixtures & Equipment		
	Personal Property Assessed Value		\$8,424.00
	Total Assessed Value - City		\$8,424.00
	Total Borough Optional Exempt Value		\$1,999.00
	Total City Optional Exempt Value		\$8,424.00
	Total Assessed Value - Borough		\$8,424.00
	City Taxable Value	20 - HOMER CITY	0
	Taxable Value - Borough		\$6,425.00
	Exemption Value City	20 - HOMER CITY	\$8,424.00
	OP PP Bor \$100K Exc Value		\$1,999.00
	OP PP Homer \$100K Exc Value		\$8,424.00
	OP PPV 100K Borough Contig Exemption		\$1,999.00
	OP PPV 100K City Contig Exemption	20 - HOMER CITY	\$100,000.00
	OP PPV Borough \$100K Exemption		\$1,999.00
	OP PPV City \$100K Exemption	20 - HOMER CITY	\$100,000.00
	Penalty Flag		\$1.00
	PP Boro Contig Flag		1.00
	PP City Contig Flag		1.00
	PP Contiguous Boro Parcel Group		5340.00
	PP Contiguous Boro Parcel Sequence in Group		7.00
	PP Contiguous City Parcel Group		5340.00
	PP Contiguous City Parcel Sequence in Group		1.00
	Exemption Value Borough		\$1,999.00
	Date		2024.000000000000
	Effective date of value change		20240101.000000000000



### MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00096986

X Typographical, computational or other similar error?  
*Identify & Describe:*  
**ASSET NOTED ON FILING AS DISPOSED, NOT DELETED IN ERROR BY ASG.**


X Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**ASSET NOTED ON FILING AS DISPOSED, NOT DELETED IN ERROR BY ASG.**

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**ASSET NOTED ON FILING AS DISPOSED, NOT DELETED IN ERROR BY ASG.**

Certified Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Prepared by M PAYFER 9/11/2024  
 Date

Approved by  9/11/2024  
 Date

Department Director



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 30-24-007  
 PARCEL ID 96987  
 PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$32,627</u>	<u>\$32,627</u>
KPB TAXABLE (VT 1003)	<u>\$24,870</u>	<u>\$24,712</u>
CITY ASSESSED (VT 1011)	<u>\$32,627</u>	<u>\$32,627</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

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		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$158)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Value Type		Attribute		Secondary Attribute		Previous Amount		Expand to Filter Values	
Site	Class	Value Type	Improvement Market Value	Attribute	Secondary Attribute	Previous Amount	Amount	Previous Amount	Amount	Previous Amount	Amount
<b>Default - Default Value Group</b>											
	Appraised	Improvement Market Value				\$32,627.00	\$32,627.00			\$32,627.00	\$32,627.00
	Assessed	TAG				30.00	30.00			30.00	30.00
		TAG.Id				30.00	30.00			30.00	30.00
		Furniture, Fixtures & Equipment				\$32,627.00	\$32,627.00			\$32,627.00	\$32,627.00
		Personal Property Assessed Value				\$32,627.00	\$32,627.00			\$32,627.00	\$32,627.00
		Total Assessed Value - City				\$32,627.00	\$32,627.00			\$32,627.00	\$32,627.00
		<b>Total Borough Optional Exempt Value</b>				<b>\$7,757.00</b>	<b>\$7,757.00</b>			<b>\$7,915.00</b>	<b>\$7,915.00</b>
		Total City Optional Exempt Value				\$32,627.00	\$32,627.00			\$32,627.00	\$32,627.00
		Total Assessed Value - Borough				\$32,627.00	\$32,627.00			\$32,627.00	\$32,627.00
	Taxable	City Taxable Value		30 - KENAI CITY		0	0			0	0
		<b>Taxable Value - Borough</b>				<b>\$24,870.00</b>	<b>\$24,870.00</b>			<b>\$24,712.00</b>	<b>\$24,712.00</b>
	Exemption	Exemption Value City		30 - KENAI CITY		\$32,627.00	\$32,627.00			\$32,627.00	\$32,627.00
		OP PP Bor \$100K Exe Value				\$7,757.00	\$7,757.00			\$7,915.00	\$7,915.00
		OP PP Kenai \$100K Exe Value				\$32,627.00	\$32,627.00			\$32,627.00	\$32,627.00
		OP PPV 100K Borough Contig Exemption				\$7,757.00	\$7,757.00			\$7,757.00	\$7,757.00
		OP PPV 100K City Contig Exemption		30 - KENAI CITY		\$100,000.00	\$100,000.00			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption				\$7,757.00	\$7,757.00			\$7,757.00	\$7,757.00
		OP PPV City \$100K Exemption		30 - KENAI CITY		\$100,000.00	\$100,000.00			\$100,000.00	\$100,000.00
		Penalty Flag				\$1.00	\$1.00			\$1.00	\$1.00
		PP Bor Contig Flag				1.00	1.00			1.00	1.00
		PP City Contig Flag				1.00	1.00			1.00	1.00
		PP Contiguous Bor Parcel Group				\$340.00	\$340.00			\$340.00	\$340.00
		PP Contiguous Bor Parcel Sequence In Group				5.00	5.00			5.00	5.00
		PP Contiguous City Parcel Group				\$340.00	\$340.00			\$340.00	\$340.00
		PP Contiguous City Parcel Sequence In Group				2.00	2.00			2.00	2.00
		Exemption Value Borough				\$7,757.00	\$7,757.00			\$7,915.00	\$7,915.00
	Date	Year of Cadastre				2024.0000000000	2024.0000000000			2024.0000000000	2024.0000000000
		Effective date of value change				2024.01.01.0000000000	2024.01.01.0000000000			2024.01.01.0000000000	2024.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 41-24-005  
 PARCEL ID 96988  
 PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>41</u>	<u>41</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$60,797</u>	<u>\$60,797</u>
KPB TAXABLE (VT 1003)	<u>\$46,342</u>	<u>\$46,047</u>
CITY ASSESSED (VT 1011)	<u>\$60,797</u>	<u>\$60,797</u>
CITY TAXABLE (V 1013)	<u>\$60,797</u>	<u>\$60,797</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

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		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$295)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Value Type		Attribute		Secondary Attribute		Expand to Filter Values	
Site	Class	Appraised	Assessed	Improvement Market Value	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised			Improvement Market Value	TAG			\$60,797.00	\$60,797.00
	Assessed			Furniture, Fixtures & Equipment	TAG.Ld			41.00	41.00
				Personal Property Assessed Value				41.00	41.00
				Total Assessed Value - City				\$60,797.00	\$60,797.00
				<b>Total Borough Optional Exempt Value</b>				<b>\$14,455.00</b>	<b>\$14,750.00</b>
				Total City Optional Exempt Value				0	0
	Taxable			Total Assessed Value - Borough				\$60,797.00	\$60,797.00
				City Taxable Value		41 - SEWARD SPECIAL		\$60,797.00	\$60,797.00
	Exemption			<b>Taxable Value - Borough</b>				<b>\$46,342.00</b>	<b>\$46,017.00</b>
				Exemption Value City		41 - SEWARD SPECIAL		0	0
				OP PP Bor \$100K Exc Value				\$14,455.00	\$14,750.00 *
				OP PPV 100K Borough Contig Exemption				\$14,455.00	
				OP PPV Borough \$100K Exemption				\$14,455.00	
				Penalty Flag				\$1.00	\$1.00
				PP Boro Contig Flag				1.00	1.00
				PP Contiguous Boro Parcel Group				5340.00	
				PP Contiguous Boro Parcel Sequence In Group				3.00	
				<b>Exemption Value Borough</b>				<b>\$14,455.00</b>	<b>\$14,750.00</b>
	Date			Year of Cadastre				2024.000000000000	2024.000000000000
				Effective date of value change				20240101.000000000000	20240101.000000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-031  
 PARCEL ID 96989  
 PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$199,690</u>	<u>\$199,690</u>
KPB TAXABLE (VT 1003)	<u>\$152,214</u>	<u>\$151,244</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

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		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$970)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastre Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values
Site	Class	Appraised	Assessed	Improvement Market Value	Amount		
Default - Default Value Group						\$199,690.00	\$199,690.00
				TAG		58.00	58.00
				TAG.Id		58.00	58.00
				Furniture, Fixtures & Equipment		\$199,690.00	\$199,690.00
				Personal Property Assessed Value		\$199,690.00	\$199,690.00
				Total Assessed Value - City		0	0
				<b>Total Borough Optional Exempt Value</b>		<b>\$47,476.00</b>	<b>\$48,446.00</b>
				Total City Optional Exempt Value		0	0
				Total Assessed Value - Borough		\$199,690.00	\$199,690.00
				City Taxable Value		0	0
				58 - CENTRAL EMERGENCY SERVICES			
				<b>Taxable Value - Borough</b>		<b>\$152,214.00</b>	<b>\$151,244.00</b>
				Exemption Value City		0	0
				58 - CENTRAL EMERGENCY SERVICES			
				<b>OP PP Bor \$100K Exc Value</b>		<b>\$47,476.00</b>	<b>\$49,446.00 *</b>
				OP PPV 100K Borough Contig Exemption		\$47,476.00	
				OP PPV Borough \$100K Exemption		\$47,476.00	
				Penalty Flag		\$1.00	\$1.00
				PP Bor Contig Flag		1.00	1.00
				<b>PP Contiguous Boro Parcel Group</b>		<b>5340.00</b>	
				PP Contiguous Boro Parcel Sequence in Group		1.00	
				<b>Exemption Value Borough</b>		<b>\$47,476.00</b>	<b>\$48,446.00</b>
				Year of Cadastre		2024.0000000000	2024.0000000000
				Effective date of value change		20240101.0000000000	20240101.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 68-24-011  
 PARCEL ID 96990  
 PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$70,418</u>	<u>\$70,418</u>
KPB TAXABLE (VT 1003)	<u>\$53,676</u>	<u>\$53,334</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

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		CHANGE SUMMARY
	KPB ASSESSED	<u>\$0</u>
	KPB TAXABLE	<u>(\$342)</u>
	CITY ASSESSED	<u>\$0</u>
	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u>\$0</u>
	CITY FLAT TAX	<u>\$0</u>
DATE	<u>09/11/24</u>	
SUBMITTED BY	<u>M PAYFER</u>	
VERIFIED BY	<u>C. FINLEY</u>	

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Appraised	Improvement Market Value	Previous Amount	Amount
Default - Default Value Group	TAG	\$70,418.00	\$70,418.00
	TAG:Id	68.00	68.00
Assessed	Furniture, Fixtures & Equipment	68.00	68.00
	Personal Property Assessed Value	\$70,418.00	\$70,418.00
	Total Assessed Value - City	\$70,418.00	\$70,418.00
	<b>Total Borough Optional Exempt Value</b>	<b>0</b>	<b>0</b>
	Total City Optional Exempt Value	\$16,742.00	\$17,084.00
	Total Assessed Value - Borough	0	0
Taxable	City Taxable Value	\$70,418.00	\$70,418.00
	Taxable Value - Borough	0	0
Exemption	68 - WESTERN EMERGENCY SVS	\$53,676.00	\$53,334.00
	Exemption Value City	0	0
	OP PP for \$100K Exe Value	\$16,742.00	\$17,084.00
	OP PPV 100K Borough Contig Exemption	\$16,742.00	\$16,742.00
	OP PPV Borough \$100K Exemption	\$16,742.00	\$16,742.00
	Penalty Flag	\$1.00	\$1.00
	PP Boro Contig Flag	1.00	1.00
	PP Contiguous Boro Parcel Group	5340.00	5340.00
	PP Contiguous Boro Parcel Sequence In Group	2.00	2.00
	Exemption Value Borough	\$16,742.00	\$17,084.00
Date	Year of Cadastre	2024.0000000000	2024.0000000000
	Effective date of value change	2024.01.01.0000000000	2024.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 67-24-002  
 PARCEL ID 96991  
 PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>67</u>	<u>67</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$37,431</u>	<u>\$37,431</u>
KPB TAXABLE (VT 1003)	<u>\$28,531</u>	<u>\$28,351</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

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		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$180)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group	Appraised	Improvement Market Value	Previous Amount
		TAG	\$37,431.00
	Assessed	TAG.Id	67.00
		Furniture, Fixtures & Equipment	67.00
		Personal Property Assessed Value	\$37,431.00
		Total Assessed Value - City	\$37,431.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	\$8,900.00
		Total Assessed Value - Borough	0
	Taxable	City Taxable Value	\$37,431.00
		Taxable Value - Borough	0
	Exemption	Exemption Value City	67 - KPB ROAD MAINTENANCE
		OP PP Bur \$100K Exc Value	\$8,900.00
		OP PPV 100K Borough Contig Exemption	\$8,900.00
		OP PPV Borough \$100K Exemption	\$8,900.00
		Penalty Flag	\$1.00
		PP Boro Contig Flag	1.00
		PP Contiguous Boro Parcel Group	5346.00
		PP Contiguous Boro Parcel Sequence In Group	4.00
		Exemption Value Borough	\$8,900.00
	Date	Year of Cadastre	2024.000000000000
		Effective date of value change	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 81-24-005  
 PARCEL ID 96993  
 PRIMARY OWNER AMERICAN TOWER CORPORATION

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$11,232</u>	<u>\$11,232</u>
KPB TAXABLE (VT 1003)	<u>\$8,561</u>	<u>\$8,507</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MAIN ROLL FILER. DF PIN 96986. CONTIG RECALUATION FOR 96987-96991 & 96993.

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		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$54)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>\$0</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group	Appraised	Improvement Market Value	Previous Amount
		TAG	81.00
		TAG.Id	81.00
		Furniture, Fixtures & Equipment	
		Personal Property Assessed Value	\$11,232.00
		Total Assessed Value - City	\$11,232.00
		Total Assessed Value - City	0
		Total Borough Optional Exempt Value	\$2,671.00
		Total City Optional Exempt Value	0
		Total Assessed Value - Borough	\$11,232.00
		City Taxable Value	0
		Taxable Value - Borough	\$8,561.00
		Exemption Value City	0
		81 - KACHEMAK EMERGENCY SERVICES	\$8,561.00
		81 - KACHEMAK EMERGENCY SERVICES	0
		OP PP Bor \$100K Exc Value	\$2,671.00
		OP PPV 100K Borough Contig Exemption	\$2,671.00
		OP PPV Borough \$100K Exemption	\$2,671.00
		Penalty Flag	\$1.00
		PP Bor Contig Flag	1.00
		PP Contiguous Boro Parcel Group	5340.00
		PP Contiguous Boro Parcel Sequence in Group	6.00
		Exemption Value Borough	\$2,671.00
		Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.01.0000000000
			2024.01.01.0000000000
			2024.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 40-24-005  
 PARCEL ID 97883  
 PRIMARY OWNER SALDIVAR DAVID

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>40</u>	<u>40</u>
BOAT CLASS/COUNT	<u>BC4 - 1</u>	<u>BC4 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u>\$8,250</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$8,250</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023.  
ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

	CHANGE SUMMARY
DATE <u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>(\$8,250)</u>
	CITY TAXABLE <u>(\$8,250)</u>
	KPB FLAT TAX <u>(\$150)</u>
	CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Appraised	Boat Class 4 Count			1.00	
		Improvement Market Value			\$9,250.00	
		TAG			40.00	
		TAG.Id			40.00	
		Boat Assessed Value			\$9,250.00	
		Boat Class 4			\$9,250.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			\$9,250.00	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
		City Taxable Value			40 - SEWARD CITY	
		Taxable Value - Borough			0	
		Exemption			40 - SEWARD CITY	
		Exemption Value City			0	
		OP PP Bor \$100K Exe Value			0	
OP PPV 100K Exemption			\$100,000.00			
OP PPV Borough \$100K Exemption			\$100,000.00			
OP PPV City \$100K Exemption			\$100,000.00			
OP PPV City \$100K Exemption			\$100,000.00			
Penalty Flag			\$1.00			
Exemption Value Borough			0			
Year of Cadastre			2024.0000000000			
Effective date of value change			20240101.0000000000			



## MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00097883

- X      Typographical, computational or other similar error?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.**
- X      Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.**
- X      Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.**

Certified Value	Land	<hr/>
	Improvements	<hr/>
	Personal Property	<hr/> \$0
	Total	<hr/> \$0

Adjusted Value	Land	<hr/>
	Improvements	<hr/>
	Personal Property	<hr/> \$0
	Total	<hr/> \$0

Prepared by Clyde Johnson 9/12/2024

Approved by *Adam Dury* 9/12/24  
Department Director Date



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-032  
 PARCEL ID 99914  
 PRIMARY OWNER CARSON SCOTT GLENN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
BOAT CLASS/COUNT	<u>BC3 - 1</u>	<u>BC3 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023.  
ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

		CHANGE SUMMARY
DATE	<u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values		
Site	Class	Value Type	Amount	
Default - Default Value Group	Appraised	Boat Personal Class 3 Count	1.00	
		Improvement Market Value	\$5,040.00	
	Assessed	TAG		58.00
		TAG.ID		58.00
		Boat Assessed Value		\$5,040.00
		Boat Personal Class 3		\$5,040.00
	Taxable	Personal Property Assessed Value		0
		Total Assessed Value - City		0
		Total City Optional Exempt Value		0
		Total Assessed Value - Borough		0
			City Taxable Value	0
			Taxable Value - Borough	0
	Exemption		Exemption Value City	0
			OP PP Bor \$100K Exe Value	0
			OP PPV 100K Exemption	\$100,000.00
			OP PPV Borough \$100K Exemption	\$100,000.00
			OP PPV City \$100K Exemption	\$100,000.00
			OP PPV City \$100K Exemption	\$100,000.00
			Penalty Flag	\$1.00
			Exemption Value Borough	0
Date		Year of Cadastre	2024.0000000000	
		Effective date of value change	20240101.0000000000	

## MANIFEST CLERICAL ERROR - CHECKLIST

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**Parcel ID / Acct #** 00099914

X  Typographical, computational or other similar error?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.**

X  Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.**

X  Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN SOLD IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.**

Certified Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Prepared by Clyde Johnson 9/12/2024

Approved by *Adele Dewry* 9/12/24  
 Department Director Date



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 53-24-002  
 PARCEL ID 100357  
 PRIMARY OWNER JOHNSON WARREN E

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>53</u>	<u>53</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u>ACF 2 - 1</u>	<u>ACF 2 - 0</u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR  
2024

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>09/10/24</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$100)</u>
		CITY FLAT TAX <u>\$0</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Aircraft Fixed Class 2 Count			1.00	
	Appraised	Improvement Market Value			\$18,000.00	
		TAG			53.00	
		TAG.Id			53.00	
	Assessed	Aircraft Assessed Value			\$18,000.00	
		Aircraft Fixed Class 2			\$16,000.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	53 - NIKISKI FIRE		0	0
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	53 - NIKISKI FIRE		0	0
		OP PP Bor \$100K Exe Value			0	0
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	53 - NIKISKI FIRE		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.000000000000	
		Effective date of value change			20240101.000000000000	



## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00100357

X  Typographical, computational or other similar error?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR 2024.**

X  Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR 2024.**

X  Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
**MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. AIRCRAFT WAS SOLD SEPTEMBER 2023. ACCOUNT SHOULD HAVE BEEN DEACTIVATED FOR 2024.**

Certified Value	Land	
	Improvements	
	Personal Property	\$0
	<b>Total</b>	<b>\$0</b>

Adjusted Value	Land	
	Improvements	
	Personal Property	\$0
	<b>Total</b>	<b>\$0</b>

Prepared by Clyde Johnson 9/10/2024

Approved by *Cadean O'WY* 9/10/24  
 Department Director Date



## TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 10-24-005  
 PARCEL ID 102416  
 PRIMARY OWNER MIDDLETON MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>10</u>	<u>10</u>
BOAT CLASS/COUNT	<u>BC5 - 1</u>	<u>BC5 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT.  
OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN RMVD FROM KPB  
IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

	CHANGE SUMMARY
DATE <u>09/12/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY <u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u>(\$250)</u>
	CITY FLAT TAX <u>(\$150)</u>

Cadastral Values		Expand to Filter Values				
Site	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Boat Personal Class 5 Count			1.00	
	Appraised	Improvement Market Value			\$22,500.00	
		TAG			10.00	
		TAG.Id			10.00	
	Assessed	Boat Assessed Value			\$22,500.00	
		Boat Personal Class 5			\$22,500.00	
		Personal Property Assessed Value			0	
		Total Assessed Value - City			0	
		Total City Optional Exempt Value			0	
		Total Assessed Value - Borough			0	
	Taxable	City Taxable Value	10 - SELDOVIA CITY		0	
		Taxable Value - Borough			0	0
	Exemption	Exemption Value City	10 - SELDOVIA CITY		0	
		OP PP Bor \$100K Exe Value			0	
		OP PPV 100K Exemption			\$100,000.00	\$100,000.00
		OP PPV Borough \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption			\$100,000.00	\$100,000.00
		OP PPV City \$100K Exemption	10 - SELDOVIA CITY		\$100,000.00	\$100,000.00
		Penalty Flag			\$1.00	\$1.00
		Exemption Value Borough			0	0
	Date	Year of Cadastre			2024.0000000000	
		Effective date of value change			20240101.0000000000	

## MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00102416

X Typographical, computational or other similar error?  
*Identify & Describe:*  
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Readily apparent from the assessment notice, tax statement or other borough tax record?  
*Identify & Describe:*  
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?  
*Identify & Describe:*  
 MANIFEST CLERICAL ERROR. 2024 SUPPLEMENTAL ROLLOVER ACCOUNT. OWNER HAD NOTIFIED KPB DURING APPEAL PERIOD THAT BOAT HAD BEEN RMVD FROM KPB IN 2023. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2024.

Certified Value	Land	<hr/>
	Improvements	<hr/>
	Personal Property	<hr/> \$0
	Total	<hr/> \$0

Adjusted Value	Land	<hr/>
	Improvements	<hr/>
	Personal Property	<hr/> \$0
	Total	<hr/> \$0

Prepared by Clyde Johnson 9/12/2024  
Date

Approved by Adam D. [Signature] 9/12/24  
Date  
 Department Director



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 55-24-005  
 PARCEL ID 012-320-19  
 PRIMARY OWNER LEE, DAVID

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>55</u>	<u>55</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,600</u>	<u>19,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>56,500</u>	<u>56,500</u>
KPB ASSESSED (VT 1001)	<u>76,100</u>	<u>76,100</u>
KPB TAXABLE (VT 1003)	<u>76,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED BY KPB ORD 2024-22

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		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$76,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
Default - Default Value Group			Secondary Attribute
			Previous Amount
			1.28 Acres
			1.28 Acres
	Appraised	Legal Acres	\$56,500.00
		Improvement Market Value	\$19,600.00
		Land Market Value	55.00
		TAG	55.00
		TAG.Id	\$56,500.00
	Assessed	Improvements	\$19,600.00
		Land	\$76,100.00
		Parcel Assessed Value	0
		Personal Property Assessed Value	\$76,100.00
		Qualified for Exemption	0
		Total Assessed Value - City	0
		Total City Optional Exempt Value	0
		<b>Total Mandatory Exempt Value</b>	<b>\$76,100.00</b>
		Land Assessed Value	\$19,600.00
		Improvement Assessed Value	\$56,500.00
		Total Assessed Value - Borough	\$76,100.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$76,100.00
	Exemption	BOROUGH SENIOR Exempt Value	\$76,100.00
		Cap for Senior Exemption	\$150,000.00
		Exemption Value City	0
		Residential Exemption	\$50,000.00
		Senior Citizen Exemption	\$76,100.00
		Senior Mandatory Exempt Value	\$76,100.00
		Senior Mandatory Imp	\$56,500.00
		Senior Mandatory Land	\$19,600.00
		Working Improvement Assessed Value	\$56,500.00
		Exemption Value Borough	0
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	20240101.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 53-24-003  
 PARCEL ID 017-080-68  
 PRIMARY OWNER ROHN, CHRISTINE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>53</u>	<u>53</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>31,100</u>	<u>31,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>152,100</u>	<u>152,100</u>
KPB ASSESSED (VT 1001)	<u>183,200</u>	<u>183,200</u>
KPB TAXABLE (VT 1003)	<u>183,200</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2024 SENIOR CITIZEN EXEMPTION AND 50K EXEMPTION APPROVED AFTER  
CONFIRMING 2023 AND 2024 PFD ELIGIBILITY

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>09/10/24</u>	KPB TAXABLE <u>(\$183,200)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Amount
Default - Default Value Group			
		Attribute	Secondary Attribute
	Appraised	Legal Acres	1.73 Acres
		Improvement Market Value	\$152,100.00
		Land Market Value	\$31,100.00
		TAG	53.00
		TAG Id	53.00
	Assessed	Improvements	\$152,100.00
		Land	\$31,100.00
		Parcel Assessed Value	\$183,200.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$183,200.00
		<b>Total Borough Optional Exempt Value</b>	<b>\$33,200.00</b>
		Total City Optional Exempt Value	0
		<b>Total Mandatory Exempt Value</b>	<b>\$150,000.00</b>
		Land Assessed Value	\$31,100.00
		Improvement Assessed Value	\$152,100.00
		Total Assessed Value - Borough	\$183,200.00
	Taxable	City Taxable Value	0
		<b>Taxable Value - Borough</b>	<b>0</b>
	Exemption	<b>BOROUGH SENIOR Exempt Value</b>	<b>\$183,200.00</b>
		<b>Cap for Senior Exemption</b>	<b>\$150,000.00</b>
		Exemption Value City	0
		<b>OP Senior Resident &gt; 150k Exempt Value</b>	<b>\$33,200.00</b>
		<b>Residential Exemption</b>	<b>\$50,000.00</b>
		<b>Senior Citizen Exemption</b>	<b>\$150,000.00</b>
		<b>Senior Mandatory Exempt Value</b>	<b>\$150,000.00</b>
		<b>Senior Mandatory Imp</b>	<b>\$150,000.00</b>
		Working Improvement Assessed Value	\$152,100.00
		<b>Exemption Value Borough</b>	<b>\$183,200.00</b>
	Date	Year of Cadastre	2024.0000000000
		Effective date of value change	2024.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 30-24-008  
 PARCEL ID 049-380-29  
 PRIMARY OWNER SWANSON, AARON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>19,800</u>	<u>19,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>174,800</u>	<u>174,800</u>
KPB ASSESSED (VT 1001)	<u>194,600</u>	<u>194,600</u>
KPB TAXABLE (VT 1003)	<u>194,600</u>	<u>194,600</u>
CITY ASSESSED (VT 1011)	<u>194,600</u>	<u>194,600</u>
CITY TAXABLE (VT 1013)	<u>194,600</u>	<u>194,600</u>

EXPLANATION DISASTER RELIEF ABATEMENT, STRUCTURE FIRE 6/3/2024 TOTAL LOSS  
CALCULATED REDUCTION IS \$424.14

		CHANGE SUMMARY
DATE	<u>09/11/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$424.14)</u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Secondary Attribute
Appraised	Legal Acres		.33 Acres
	Improvement Market Value		\$174,800.00
	Land Market Value		\$19,800.00
Assessed	TAG		30.00
	TAG.Ld		30.00
	Improvements		\$174,800.00
	Land		\$19,800.00
	Parcel Assessed Value		\$194,600.00
	Personal Property Assessed Value		0
	Qualified for Exemption		\$194,600.00
	Total Assessed Value - City		0
	Total City Optional Exempt Value		\$194,600.00
	Land Assessed Value		0
	Improvement Assessed Value		\$19,800.00
	Total Assessed Value - Borough		\$174,800.00
Taxable	City Taxable Value	30 - KENAI CITY	\$194,600.00
	Taxable Value - Borough		\$194,600.00
Exemption	Days at Disaster Value		21.00
	Disaster Relief Tax Credit Adjustment		\$96,499.02
	Exemption Value City	30 - KENAI CITY	0
	Taxable Value after Disaster		\$23,990.00
	Working Improvement Assessed Value		\$174,800.00
Date	Exemption Value Borough		0
	Year of Cadastre		2024.000000000000
	Effective date of value change		2024.01.01.0000000000

<b>049-380-29</b>		Number of Days	Mill Rate	Yearly Tax	Daily Tax	Adjusted Yearly Tax
<b>TAG 30</b>						
Original Taxable Value KPB	\$ 194,600	154	4.31	\$838.73	\$2.30	\$353.87
City Taxable Value	\$ 194,600	365	4.35	\$846.51	\$2.32	\$846.51
Adjusted Taxable Value	\$ 23,900	211	4.31	\$103.01	\$0.28	\$59.55

<b>Adjusted Yearly Tax Due</b>	Total Due	<b>\$1,259.93</b>
	KPB Total	\$413.42
<b>Yearly Adjusted Taxable Value for KPB</b>		<b>95,921.37</b>
<b>Taxable Value for City</b>		<b>194,600</b>

**Original Yearly Tax Due**

\$1,685.24

Difference \$425.30



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-033  
 PARCEL ID 055-370-49  
 PRIMARY OWNER PERRICONE ANTHONY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>243,600</u>	<u>243,600</u>
IMPROVEMENT ASSESSED (VT5)	<u>780,600</u>	<u>780,600</u>
KPB ASSESSED (VT 1001)	<u>1,024,200</u>	<u>1,024,200</u>
KPB TAXABLE (VT 1003)	<u>974,200</u>	<u>674,200</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBLE

		CHANGE SUMMARY
DATE	<u>08/20/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Site#	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Legal Acres			1.89 Acres	1.89 Acres
	Appraised	Improvement Market Value			\$780,600.00	\$780,600.00
		Land Market Value			\$243,600.00	\$243,600.00
		TAG			\$8.00	\$8.00
		TAG.Id			\$8.00	\$8.00
	Assessed	Improvements			\$780,600.00	\$780,600.00
		Land			\$243,600.00	\$243,600.00
		Parcel Assessed Value			\$1,024,200.00	\$1,024,200.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			0	0
		Total Assessed Value - City			\$1,024,200.00	\$1,024,200.00
		Total Borough Optional Exempt Value			\$50,000.00	\$50,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value			\$1,574,200.00	\$1,574,200.00
		Land Assessed Value			\$243,600.00	\$243,600.00
		Improvement Assessed Value			\$780,600.00	\$780,600.00
		Total Assessed Value - Borough			\$1,024,200.00	\$1,024,200.00
		City Taxable Value			0	0
	Taxable	Taxable Value - Borough		58 - CENTRAL EMERGENCY SERVICES	\$974,200.00	\$674,200.00
	Exemption	BOROUGH SENIOR Exempt Value			\$300,000.00	\$300,000.00
		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City			0	0
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		OP Senior Resident > 150k Exempt Value			\$150,000.00	\$150,000.00
		Residential Exemption			\$50,000.00	\$50,000.00
		Senior Citizen Exemption			\$150,000.00	\$150,000.00
		Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
		Senior Mandatory Imp			\$780,600.00	\$780,600.00
		Working Improvement Assessed Value			0	0
		Exemption Value Borough			\$50,000.00	\$50,000.00
	Date	Year of Cadastre			2024.0000000000	2024.0000000000
		Effective date of value change			20240101.0000000000	20240101.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-034  
 PARCEL ID 065-550-11  
 PRIMARY OWNER SCHUTT, MICHAEL

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>56,100</u>	<u>56,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>378,200</u>	<u>378,200</u>
KPB ASSESSED (VT 1001)	<u>434,300</u>	<u>434,300</u>
KPB TAXABLE (VT 1003)	<u>384,300</u>	<u>84,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXE APPROVED AFTER CONFIRMING PER ELIGIBLE

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		CHANGE SUMMARY
DATE	<u>09/04/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	KPB TAXABLE <u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Value Type		Attribute	Secondary Attribute	Previous Amount	Amount	Expand to Filter Values
Class	Legal Acres							
<b>Default - Default Value Group</b>								
Appraised	Improvement Market Value					1.64 Acres	1.64 Acres	
	Land Market Value					\$378,200.00	\$378,200.00	
	TAG					\$56,100.00	\$56,100.00	
	TAG.Id					58.00	58.00	
Assessed	Improvements					58.00	58.00	
	Land					\$378,200.00	\$378,200.00	
	Parcel Assessed Value					\$56,100.00	\$56,100.00	
	Personal Property Assessed Value					\$434,300.00	\$434,300.00	
	Qualified for Exemption					0	0	
	Total Assessed Value - City					\$434,300.00	\$434,300.00	
	<b>Total Borough Optional Exempt Value</b>					<b>\$50,000.00</b>	<b>\$200,000.00</b>	
	Total City Optional Exempt Value					0	0	
	<b>Total Mandatory Exempt Value</b>					<b>\$56,100.00</b>	<b>\$150,000.00</b>	
	Land Assessed Value					\$378,200.00	\$378,200.00	
	Improvement Assessed Value					\$434,300.00	\$434,300.00	
	Total Assessed Value - Borough					0	0	
Taxable	City Taxable Value			58 - CENTRAL EMERGENCY SERVICES		0	0	
Exemption	Taxable Value - Borough					\$384,300.00	\$84,300.00	
	BOROUGH SENIOR Exempt Value						\$300,000.00	
	Cap for Senior Exemption						\$150,000.00	
	Exemption Value City			58 - CENTRAL EMERGENCY SERVICES		0	0	
	OP Residential Boro Exemption					\$50,000.00	\$50,000.00	
	OP Senior Resident > 150k Exempt Value					\$50,000.00	\$150,000.00	
	Residential Exemption						\$50,000.00	
	Senior Citizen Exemption						\$150,000.00	
	Senior Mandatory Exempt Value						\$150,000.00	
	Senior MandatoryImp						\$150,000.00	
	Working Improvement Assessed Value					\$378,200.00	\$378,200.00	
	Exemption Value Borough					\$50,000.00	\$350,000.00	
Date	Year of Cadastre					2024.0000000000	2024.0000000000	
	Effective date of value change					20240101.0000000000	20240101.0000000000	

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 57-24-003  
 PARCEL ID 125-020-89  
 PRIMARY OWNER SWEAT, HOWARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>109,800</u>	<u>109,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>248,100</u>	<u>248,100</u>
KPB ASSESSED (VT 1001)	<u>357,900</u>	<u>357,900</u>
KPB TAXABLE (VT 1003)	<u>307,900</u>	<u>7,900</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION 2024 SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING THE  
2023 PFD WAS APPROVED

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>09/10/24</u>	KPB TAXABLE <u>(\$300,000)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group		Class	Value Type	Attribute	Secondary Attribute	Amount
		Appraised	Legal Acres		1.66 Acres	1.66 Acres
			Improvement Market Value		\$248,100.00	\$248,100.00
			Land Market Value		\$109,800.00	\$109,800.00
			TAG		57.00	57.00
			TAG.Lid		57.00	57.00
		Assessed	Improvements		\$248,100.00	\$248,100.00
			Land		\$109,800.00	\$109,800.00
			Parcel Assessed Value		\$357,900.00	\$357,900.00
			Personal Property Assessed Value		0	0
			Qualified for Exemption		0	0
			Total Assessed Value - City		\$357,900.00	\$357,900.00
			Total Borough Optional Exempt Value		\$50,000.00	\$200,000.00
			Total City Optional Exempt Value		0	0
			Total Mandatory Exempt Value		\$109,800.00	\$150,000.00
			Improvement Assessed Value		\$248,100.00	\$248,100.00
			Total Assessed Value - Borough		\$357,900.00	\$357,900.00
		Taxable	City Taxable Value	57 - BEAR CREEK FIRE	0	0
		Exemption	Taxable Value - Borough		\$307,900.00	\$7,900.00
			BOROUGH SENIOR Exempt Value		\$300,000.00	\$300,000.00
			Cap for Senior Exemption		\$150,000.00	\$150,000.00
			Exemption Value City	57 - BEAR CREEK FIRE	0	0
			OP Residential Boro Exemption		\$50,000.00	\$50,000.00
			OP Senior Resident > 150K Exempt Value		\$150,000.00	\$150,000.00
			Residential Exemption		\$50,000.00	\$50,000.00
			Senior Citizen Exemption		\$150,000.00	\$150,000.00
			Senior Mandatory Exempt Value		\$150,000.00	\$150,000.00
			Senior Mandatory/Imp		\$150,000.00	\$150,000.00
			Working Improvement Assessed Value		\$248,100.00	\$248,100.00
			Exemption Value Borough		\$50,000.00	\$350,000.00
		Date	Year of Cadastre		2024.0000000000	2024.0000000000
			Effective date of value change		20240101.0000000000	20240101.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2023 TAR NUMBER 57-23-004  
 PARCEL ID 125-020-89  
 PRIMARY OWNER SWEATT, HOWARD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>57</u>	<u>57</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>81,300</u>	<u>81,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>260,600</u>	<u>260,600</u>
KPB ASSESSED (VT 1001)	<u>341,900</u>	<u>341,900</u>
KPB TAXABLE (VT 1003)	<u>291,900</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED FOR 2023 AFTER CONFIRMING THE  
2023 PFD WAS APPROVED

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>09/10/24</u>	KPB TAXABLE <u>(\$291,900)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Value Type	Attribute	Secondary Attribute
Class	Value Type	Amount	Amount
<b>Default - Default Value Group</b>			
Appraised	Legal Acres	1.66 Acres	1.66 Acres
	Improvement Market Value	\$260,600.00	\$260,600.00
	Land Market Value	\$81,300.00	\$81,300.00
	TAG	57.00	57.00
	TAG.Ld	57.00	57.00
Assessed	Improvements	\$260,600.00	\$260,600.00
	Land	\$81,300.00	\$81,300.00
	Parcel Assessed Value	\$341,900.00	\$341,900.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	\$341,900.00	\$341,900.00
	Total Assessed Value - City	0	0
	<b>Total Borough Optional Exempt Value</b>	<b>\$50,000.00</b>	<b>\$191,900.00</b>
	Total City Optional Exempt Value	0	0
	<b>Total Mandatory Exempt Value</b>	<b>\$150,000.00</b>	<b>\$150,000.00</b>
	Land Assessed Value	\$81,300.00	\$81,300.00
	Improvement Assessed Value	\$260,600.00	\$260,600.00
	Total Assessed Value - Borough	\$341,900.00	\$341,900.00
Taxable	City Taxable Value	0	0
	Taxable Value - Borough	\$191,900.00	0
Exemption	BOROUGH SENIOR Exempt Value	\$100,000.00	\$100,000.00
	Cap for Senior Exemption	\$150,000.00	\$150,000.00
	Exemption Value City	0	0
	OP Residential Boro Exemption	\$41,900.00	\$41,900.00
	OP Senior Resident >150k Exempt Value	\$150,000.00	\$150,000.00
	Residential Exemption	\$50,000.00	\$50,000.00
	Senior Citizen Exemption	\$150,000.00	\$150,000.00
	Senior Mandatory Exempt Value	\$150,000.00	\$150,000.00
	Senior Mandatory Imp	\$150,000.00	\$150,000.00
	Working Improvement Assessed Value	\$260,600.00	\$260,600.00
	<b>Exemption Value Borough</b>	<b>\$50,000.00</b>	<b>\$341,900.00</b>
Date	Year of Cadastre	2023.000000000000	2023.000000000000
	Effective date of value change	20230101.000000000000	20230101.000000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 58-24-035  
 PARCEL ID 131-041-95  
 PRIMARY OWNER ROSIN, VALERIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>18,000</u>	<u>18,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>207,300</u>	<u>207,300</u>
KPB ASSESSED (VT 1001)	<u>225,300</u>	<u>225,300</u>
KPB TAXABLE (VT 1003)	<u>175,300</u>	<u>175,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION APPROVED 2024 DISABLED RESIDENT EXE AFTER RECEIVING A DECISION  
FROM SOCIAL SECURITY THAT HER DISABILITY WAS APPROVED.

		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>09/04/24</u>	KPB TAXABLE <u>\$0</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$500.00)</u>
		CITY FLAT TAX <u></u>

Cadastral Values		Expand to Filter Values	
Site	Class	Value Type	Attribute
<b>Default - Default Value Group</b>			
	Appraised	Legal Acres	.94 Acres
		Improvement Market Value	\$207,300.00
		Land Market Value	\$18,000.00
		TAG	58.00
		TAG.Ld	58.00
	Assessed	Improvements	\$207,300.00
		Land	\$18,000.00
		Parcel Assessed Value	\$225,300.00
		Personal Property Assessed Value	0
		Qualified for Exemption	0
		Total Assessed Value - City	\$225,300.00
		Total Borough Optional Exempt Value	0
		Total City Optional Exempt Value	0
		Land Assessed Value	\$18,000.00
		Improvement Assessed Value	\$207,300.00
		Total Assessed Value - Borough	\$225,300.00
	Taxable	City Taxable Value	0
		Taxable Value - Borough	\$175,300.00
	<b>Exemption</b>	<b>Disabled Resident \$500TAX CREDIT Borough</b>	<b>\$500.00</b>
		Exemption Value City	0
		OP Residential Boro Exemption	\$50,000.00
		Residential Exemption	\$50,000.00
		Working Improvement Assessed Value	\$207,300.00
		Exemption Value Borough	\$50,000.00
	Date	Year of Cadastre	2024.000000000000
		Effective date of value change	20240101.0000000000



# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 68-24-012  
 PARCEL ID 165-022-01  
 PRIMARY OWNER HOOPS, RICK

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
CLASS CODE	<u>100</u>	<u>100</u>
LAND ASSESSED (VT4)	<u>41,300</u>	<u>41,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>41,300</u>	<u>41,300</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>41,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION OWNER REPURCHASED PROPERTY VIA CLERKS DEED KN24-1226

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		CHANGE SUMMARY
DATE	<u>08/23/24</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>LCRANE</u>	KPB TAXABLE <u>\$41,300</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values		Expand to Filter Values	
Class	Value Type	Attribute	Amount
Default - Default Value Group			
Appraised	Legal Acres	40.00 Acres	40.00 Acres
	Land Market value	\$41,300.00	\$41,300.00
Assessed	TAG	68.00	68.00
	TAG.Ld	68.00	68.00
	Land	\$41,300.00	\$41,300.00
	Parcel Assessed Value	\$41,300.00	\$41,300.00
	Personal Property Assessed Value	0	0
	Qualified for Exemption	0	0
	Total Assessed Value - City	\$41,300.00	\$41,300.00
	Total City Optional Exempt Value	0	0
	<b>Total Mandatory Exempt Value</b>	<b>\$41,300.00</b>	<b>\$41,300.00</b>
	Land Assessed Value	\$41,300.00	\$41,300.00
	Total Assessed Value - Borough	\$41,300.00	\$41,300.00
Taxable	City Taxable Value	0	0
	<b>Taxable Value - Borough</b>	<b>0</b>	<b>\$41,300.00</b>
<b>Exemption</b>	<b>Clerks Dred</b>	<b>68 - WESTERN EMERGENCY SVS</b>	
	Exemption Value City	0	0
	<b>Exemption Value Borough</b>	<b>68 - WESTERN EMERGENCY SVS</b>	
	Year of Cadastre	2024.0000000000	2024.0000000000
Date	Effective date of value change	2024.01.01.0000000000	2024.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024

TAR NUMBER 81-24-006

PARCEL ID 172-390-06

PRIMARY OWNER KUHN, PATRICK

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>74,800</u>	<u>74,800</u>
IMPROVEMENT ASSESSED (VT5)	<u>488,300</u>	<u>488,300</u>
KPB ASSESSED (VT 1001)	<u>563,100</u>	<u>563,100</u>
KPB TAXABLE (VT 1003)	<u>513,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION DISABLED VETERAN EXEMPTION APPROVED BY ORD 2024-18

\_\_\_\_\_  
\_\_\_\_\_

### CHANGE SUMMARY

	KPB ASSESSED	<u>\$0</u>
DATE <u>08/29/24</u>	KPB TAXABLE	<u>(\$513,100)</u>
SUBMITTED BY <u>S NOTTER</u>	CITY ASSESSED	<u>\$0</u>
VERIFIED BY <u>C. FINLEY</u>	CITY TAXABLE	<u>\$0</u>
	KPB FLAT TAX	<u></u>
	CITY FLAT TAX	<u></u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Legal Acres			1.97 Acres	1.97 Acres
Appraised	Improvement Market Value			\$488,300.00	\$488,300.00
	Land Market Value			\$74,800.00	\$74,800.00
Assessed	TAG			81.00	81.00
	TAG.Ld			81.00	81.00
	Improvements			\$488,300.00	\$488,300.00
	Land			\$74,800.00	\$74,800.00
	Parcel Assessed Value			\$563,100.00	\$563,100.00
	Personal Property Assessed Value			0	0
	Qualified for Exemption			0	0
	Total Assessed Value - City			\$563,100.00	\$563,100.00
	<b>Total Borough Optional Exempt Value</b>			<b>\$50,000.00</b>	<b>\$413,100.00</b>
	Total City Optional Exempt Value			0	0
	<b>Total Mandatory Exempt Value</b>			<b>\$150,000.00</b>	<b>\$150,000.00</b>
	Land Assessed Value			\$74,800.00	\$74,800.00
	Improvement Assessed Value			\$488,300.00	\$488,300.00
	Total Assessed Value - Borough			\$563,100.00	\$563,100.00
Taxable	City Taxable Value			0	0
	Taxable Value - Borough		81 - KACHEMAK EMERGENCY SERVICES	\$513,100.00	\$513,100.00
Exemption	BOROUGH VETERAN Exempt Value			\$563,100.00	\$563,100.00
	Cap for Veteran Exemption			\$150,000.00	\$150,000.00
	Disabled Veteran Exemption			\$150,000.00	\$150,000.00
	Exemption Value City			0	0
	OP Disabled Veteran >\$150k Exempt Value			\$413,100.00	\$413,100.00
	OP Residential Hero Exemption			\$50,000.00	\$50,000.00
	Residential Exemption			\$50,000.00	\$50,000.00
	Veteran Mandatory Exempt Value			\$150,000.00	\$150,000.00
	Veteran Mandatory Imp			\$150,000.00	\$150,000.00
	Working Improvement Assessed Value			\$488,300.00	\$488,300.00
	Exemption Value Borough			\$50,000.00	\$563,100.00
Date	Year of Cadastre			2024.0000000000	2024.0000000000
	Effective date of value change			2024.01.01.0000000000	2024.01.01.0000000000

# TAX ADJUSTMENT REQUEST

ROLL/YEAR 2024 TAR NUMBER 80-24-002  
 PARCEL ID 174-280-38  
 PRIMARY OWNER DUANE LAFLEUR

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>80</u>	<u>80</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>74,500</u>	<u>74,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>107,200</u>	<u>107,200</u>
KPB ASSESSED (VT 1001)	<u>181,700</u>	<u>181,700</u>
KPB TAXABLE (VT 1003)	<u>181,700</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>181,700</u>	<u>181,700</u>
CITY TAXABLE (VT 1013)	<u>181,700</u>	<u>31,700</u>

EXPLANATION SENIOR EXE AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBLE

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		CHANGE SUMMARY
		KPB ASSESSED <u>\$0</u>
DATE	<u>09/04/24</u>	KPB TAXABLE <u>(\$181,700)</u>
SUBMITTED BY	<u>S NOTTER</u>	CITY ASSESSED <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY TAXABLE <u>(\$150,000)</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Amount
Default - Default Value Group	Legal Acres			1.17 Acres	1.17 Acres
Appraised	Improvement Market Value			\$107,200.00	\$107,200.00
	Land Market Value			\$74,500.00	\$74,500.00
Assessed	TAG			80.00	80.00
	Improvements			80.00	80.00
	Land			\$107,200.00	\$107,200.00
	Parcel Assessed Value			\$74,500.00	\$74,500.00
	Personal Property Assessed Value			\$181,700.00	\$181,700.00
	Qualified for Exemption			0	0
	Total Assessed Value - City			\$181,700.00	\$181,700.00
	Total Borough Optional Exempt Value			0	\$31,700.00
	Total City Optional Exempt Value			0	\$150,000.00
	Total Mandatory Exempt Value			\$74,500.00	\$74,500.00
	Land Assessed Value			\$107,200.00	\$107,200.00
	Improvement Assessed Value			\$181,700.00	\$181,700.00
	Total Assessed Value - Borough			\$181,700.00	\$181,700.00
Taxable	City Taxable Value	80 - KACHENAK		\$181,700.00	\$31,700.00
	Taxable Value - Borough			\$181,700.00	0
Exemption	BOROUGH SENIOR Exempt Value			\$181,700.00	\$181,700.00
	Cap for Senior Exemption			\$150,000.00	\$150,000.00
	Exemption Value City	80 - KACHENAK		0	\$31,700.00
	OP Senior Resident > 150k Exempt Value			\$50,000.00	\$50,000.00
	Residential Exemption			\$150,000.00	\$150,000.00
	Senior Citizen Exemption			\$150,000.00	\$150,000.00
	Senior Mandatory Exempt Value			\$107,200.00	\$107,200.00
	Senior Mandatory Imp			\$42,800.00	\$42,800.00
	Senior Mandatory Land			\$107,200.00	\$107,200.00
	Working Improvement Assessed Value			0	\$181,700.00
	Exemption Value Borough			2024.000000000000	2024.000000000000
Date	Year of Cadastre			2024.01.01.0000000000	2024.01.01.0000000000
	Effective date of value change			2024.01.01.0000000000	2024.01.01.0000000000

Introduced by: Mayor  
Date: 09/17/24  
Hearing: 10/08/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2024-19-09**

**AN ORDINANCE APPROPRIATING FUNDS FOR THE REPAIR AND  
REPLACEMENT OF THE WATER SERVICE LINE AT NORTH PENINSULA  
RECREATIONAL SERVICE AREA'S POOL FACILITY**

**WHEREAS**, the FY25 budget appropriated \$52,000 for the replacement of the 2” water service main that supports the North Peninsula Recreation Service Area’s (“NPRSA”) pool facility; and

**WHEREAS**, additional fundings is needed to address complexities that have been identified relating to the existing water system and access to the facility's mechanical space; and

**WHEREAS**, this item was withdrawn from introduction at the Assembly's September 3, 2024 meeting in order to provide additional information to the NPRSA Board regarding this project at its special meeting scheduled for September 16, 2024; and

**WHEREAS**, the NPRSA Board, at a special meeting held on September 16, 2024, recommended approval of this appropriation;

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

**SECTION 1.** That \$96,000 is appropriated from the North Peninsula Recreation Fund fund balance to be transferred to account 459.61110.25452.49999 for the replacement of the 2" water service main project and other associated project costs.

**SECTION 2.** That the appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

**SECTION 3.** That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY  
OF \*, 2024.**

\_\_\_\_\_  
Brent Johnson, Assembly President

ATTEST:

\_\_\_\_\_  
Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:



# Kenai Peninsula Borough North Peninsula Recreation Service Area

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## MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PM*  
Brandi Harbaugh, Finance Director *BH*  
John Hedges, Purchasing and Contracting Director *JH*

**FROM:** Eric Eleton, North Peninsula Recreation Service Area Director *EE*

**DATE:** September 17, 2024

**RE:** LAYDOWN Ordinance 2024-19-09, Appropriating Funds for the Repair and Replacement of the Water Service Line at North Peninsula Recreational Service Area's Pool Facility (Mayor)

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The FY25 budget appropriated \$52,000 for the replacement of the 2" water service main that supports the North Peninsula Recreation Service Area's pool facility.

Further investigation and due diligence identified that the existing water system and access to the facility's mechanical space is more complicated than originally understood. The result will change the scope of work and require additional funding to address added engineering cost, and augmented scope of services. Existing site conditions have been modified from the original design. However, it remains possible that there may be subsequent changes in conditions once the existing service connections are exposed.

To avoid project delays for this much needed repair and replacement, an additional \$96,000 is request to ensure that this work can be completed before grounds freezing conditions occur this fall. This includes a 2% administrative fee pursuant to Resolution 2013-022.

This funding request will go before the North Peninsula Recreation Service Area Board (NPRSA Board) on September 16, 2024, during a special meeting of the NPRSA Board, for its advisory recommendation.

Your consideration is appreciated.

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>225.27910</u>	Amount <u>\$96,000</u>
By: <u><i>CF</i></u>	Date: <u>9/17/2024</u>

**STATEMENT OF PROBABLE COST  
KENAI PENINSULA BOROUGH CAPITAL PROJECTS DEPARTMENT**

**Project Name:** NPRSA Well Line Replacement

**Date:** 08/20/2024

**Description:** Replacing 2" galvanized water line/electrical line for the pool well.

**A/E Firm:** Nelson Engineering

**Project Manager:** Jacque Arnold

**Funding:**

**Account Number:** N/A

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**PROJECT COST ESTIMATE**

1. Construction Costs		
A. General Requirements	\$84,000.00	
B. Site Work	\$0.00	
C. Construction	\$0.00	
D. Mob/Demob	\$0.00	
Subtotal	\$84,000.00	
Construction contingency 20%	\$16,800.00	
<b>Total Construction Cost:</b>		<b>\$100,800.00</b>
2. Design & CA Services		\$35,409.00
A. Construction Documents Revised		
B. Advertisement	\$0.00	
C. CA Services	\$0.00	
3. Other Project Costs (HEA Permit etc.)		
A. Reproduction and Advertising		
B. Project Management	\$6,000.00	
C. City Permits	\$2,016.00	
D. Testing & Inspections (Site Physical)		
E. FF&E	\$0.00	
<b>Total Other Costs:</b>	<b>\$43,425.00</b>	
3. Subtotal Project Cost:		\$144,225.00
A. Annual Inflation Rate 4% over 16 months	\$0.00	
B. Legal & Admin. Costs: 2% up to 1M, 1% >1M	\$2,884.50	
<b>Total Inflation and Administrative Costs</b>	<b>\$147,109.50</b>	
Project Contingency 4%		
<b>Total Project Cost:</b>	<b>\$147,109.50</b>	

Introduced by:	Mayor
Date:	03/19/13
Action:	Adopted
Vote:	6 Yes, 0 No, 3 Absent

**KENAI PENINSULA BOROUGH  
RESOLUTION 2013-022**

**A RESOLUTION MAKING CHANGES TO THE BOROUGH'S COST ALLOCATION  
PLAN FOR CAPITAL PROJECTS**

**WHEREAS,** Resolution 2006-036 established a cost allocation plan using an indirect rate that charge service areas, grants and capital projects a fee for intergovernmental services that were provided by the borough's General Fund; and

**WHEREAS,** the services provided include, but are not limited to: processing of payroll, purchasing, accounts payable, cash receipts, cash disbursements, cash management, grant management, real and personal property valuation, tax billing and collection, miscellaneous billing and collection, legal services, and computer support services; and

**WHEREAS,** the assembly in FY10 eliminated the charge to service areas and the current indirect rate being charged to grants and capital projects is 3.04 percent; and

**WHEREAS,** for large capital projects and capital equipment purchases, the rate being charged can generate cost recovery in excess of the costs that were incurred; and

**WHEREAS,** allowing a reduced indirect rate on capital projects and capital equipment is more reflective of the time and cost incurred for these projects;

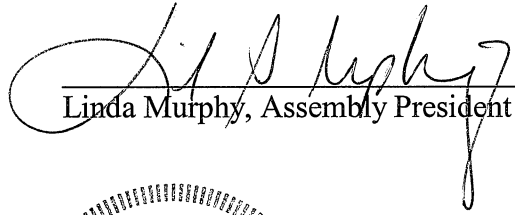
**NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:**

**SECTION 1.** The indirect rate for capital projects less than \$500,000 shall be 2 percent of the project budget and the indirect rate for capital projects \$500,000 or greater shall be 1 percent.

**SECTION 2.** The indirect rate for capital equipment purchases less than \$500,000 shall be 1 percent of the project budget and the indirect rate for capital equipment purchases \$500,000 or greater shall be 0.5 percent.

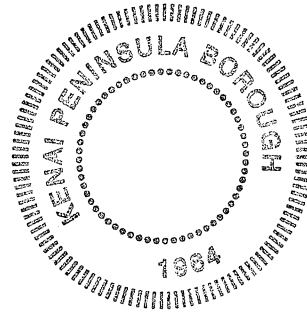
**SECTION 3.** That this resolution takes effect retroactive to January 1, 2013.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 19TH DAY OF MARCH, 2013.**

  
Linda Murphy, Assembly President

ATTEST:

  
Johni Blankenship, MMC, Borough Clerk



Yes: Haggerty, Johnson, Pierce, Smith, Wolf, Smalley  
No: None  
Absent: McClure, Murphy, Tauriainen

Introduced by: Mayor  
Date: 09/17/24  
Hearing: 10/08/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2024-19-11**

**AN ORDINANCE DEOBLIGATING SOME OR ALL IN-KIND SERVICES BY THE  
CITIES OF KENAI, SOLDOTNA, AND HOMER AND APPROPRIATING THEIR  
CASH CONTRIBUTIONS AS REQUIRED MATCH FUNDS FOR THE SAFE STREETS  
AND ROADS FOR ALL GRANT PROJECT**

- WHEREAS,** the Kenai Peninsula Borough and its joint applicants – the City of Homer, City of Kenai, City of Seldovia, City of Seward, and the City of Soldotna (“the Cities”) - were awarded a grant sponsored by the U.S. Department of Transportation Federal Highway Administration to complete a Safe Streets and Roads for All Comprehensive Safety Action Plan (“Project”); and
- WHEREAS,** the Project is expected to have a total cost of \$1,200,000, with \$960,000 in federal funds obligated, and \$240,000 in match funds obligated by the Borough and the Cities; and
- WHEREAS,** Ordinance 2022-19-50 approved \$59,214 in matching in-kind services provided by the Cities to meet their joint applicant match fund requirement; and
- WHEREAS,** Ordinance 2022-19-50 stated that the City of Soldotna would provide \$12,420 through in-kind services, and the City of Kenai would provide \$21,449 through in-kind services; and
- WHEREAS,** the City of Soldotna instead provided cash payment of \$12,420, which has been placed in a deferred revenue account; and
- WHEREAS,** this ordinance de-obligates, in-full, the in-kind services required per Ordinance 2022-19-50 for the City of Soldotna, and appropriate their cash payment as match funds; and
- WHEREAS,** the City of Kenai has provided cash payment of \$14,740, which has been placed in a deferred revenue account; and
- WHEREAS,** this ordinance de-obligates the equivalent in-kind services required per Ordinance 2022-19-50 for the City of Kenai, and appropriate their cash payment as match funds; and

**WHEREAS,** this ordinance conditionally de-obligates the equivalent in-kind services required by the City of Homer, and appropriate their cash payment as match funds provided that the City's cash payment is made prior to enactment of this ordinance;

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

**SECTION 1.** That \$12,420 received from the City of Soldotna be appropriated to account 271.94910.23SSR.49999 for the Safe Streets and Roads for All Project.

**SECTION 2.** That the City of Soldotna is fully de-obligated from providing in-kind services to meet match requirements for the Safe Streets and Roads for All Project.

**SECTION 3.** That \$14,740 received from the City of Kenai be appropriated to account 271.94910.23SSR.49999 for the Safe Streets and Roads for All Project.

**SECTION 4.** That the City of Kenai is de-obligated from that equivalent of in-kind services to meet match requirements for the Safe Streets and Roads for All Project.

**SECTION 5.** That \$\_\_\_\_\_ received from the City of Homer be appropriated to account 271.94910.23SSR.49999 for the Safe Streets and Roads for All Project.

**SECTION 6.** That the City of Homer is de-obligated from that equivalent of in-kind services to meet match requirements for the Safe Streets and Roads for All Project..

**SECTION 7.** That the appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

**SECTION 8.** That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \*, 2024.**

\_\_\_\_\_  
Brent Johnson, Assembly President

ATTEST:

\_\_\_\_\_  
Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

# Kenai Peninsula Borough Grants Administration

## MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PM*  
Brandi Harbaugh, Finance Director *BH*  
Elizabeth Hardie, Grants Administrator & Community Liaison *EH*

**FROM:** Robert Ruffner, Planning Director *RR*

**DATE:** September 5, 2024

**RE:** Ordinance 2024-19-11 , Deobligating Some or All In-Kind Services by the Cities of Kenai, Soldotna, and Homer and Appropriating their Cash Contributions as Required Match Funds for the Safe Streets and Roads for All Grant Project (Mayor)

The Safe Streets and Roads for All (US Department of Transportation) grant program and required match was accepted and appropriated under Ordinance 2022-19-50. The purpose of the grant program is to develop and approve a comprehensive safety action plan that can later be used to further opportunities for the actions listed in the plan. The cities of Kenai, Soldotna, Homer, Seward, and Seldovia lent their support to the project and committed to provide matching funds, calculated on their number of road miles and population. All the cities agreed to meet their match portion with allowable in-kind activities, and approved that funding through individual Resolutions.

Since that time, the City of Soldotna has met their entire match obligation of \$12,420 with cash contribution rather than in-kind activities. The City of Kenai has chosen to meet a portion of their match with cash in the amount of \$14,740, rather than in-kind activities. The remainder of their match is being met with in-kind activities. The City of Homer intends to meet a portion of their match with cash in the amount of \$14,510, rather than in-kind activities. The remainder of their match is being met with in-kind activities.

This Ordinance requests de-obligation of in-kind activities from the City of Kenai, the City of Soldotna, and, conditionally, the City of Homer equal to the amount of their cash contribution, and appropriation of those contributions as required match for the Safe Streets and Roads for All Grant Project.

<b>FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED</b>	
<b>Account:</b>	<u>271.22100</u>
<b>Amount:</b>	<u>\$ 12,420</u>
By: <i>CJ</i>	Date: <u>9/5/2024</u>

Your consideration is appreciated.



Introduced by:	Mayor
Date:	03/14/23
Hearing:	04/04/23
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2022-19-50**

**AN ORDINANCE ACCEPTING AND APPROPRIATING THE SAFE STREETS AND  
ROADS FOR ALL ASSISTANCE GRANT AND THE REQUIRED MATCH FUNDS  
THROUGH THE U.S. DEPARTMENT OF TRANSPORTATION**

**WHEREAS,** the Safe Streets and Roads for All Assistance Grant program with Federal Assistance Number 20.939 (“the Program”) under the Office of the Secretary of Transportation, U.S. Department of Transportation, was established by the Bipartisan Infrastructure Law to fund local, regional, and tribal initiatives through grants to support the goal of zero deaths and serious injuries on public roadways; and

**WHEREAS,** Resolution 2022-49 authorized and approved the Kenai Peninsula Borough (“Borough”) to submit an application in September, through the Program, for a comprehensive safety plan; and

**WHEREAS,** the Borough was the lead applicant, with the City of Homer, City of Kenai, City of Seldovia, City of Seward, and the City of Soldotna (“the Cities”) as co-applicants; and

**WHEREAS,** the application was selected for award for the full amount; and

**WHEREAS,** development of an action plan will better position the Borough to create safer streets and communities, and to pursue further grant opportunities in future funding cycles to improve the road systems within the Borough and the Cities (“the Project”); and

**WHEREAS,** the duration of the project is expected to take two years, with a total cost of \$1,200,000.00 with a 20% match of \$240,000; and

**WHEREAS,** the following match amounts will be met as a minimum match requirement from each of the grant applicants; and

Kenai Peninsula Borough	\$180,786
Kenai	21,449
Homer	17,110
Soldotna	12,420
Seward	7,500
Seldovia	735
<hr/> Total Match Requirement	<hr/> \$240,000

**WHEREAS,** Resolution 2022-049 also approved the grant match requirements; and

**WHEREAS,** \$180,786 of the required match funds will be appropriated from the General Fund; and

**WHEREAS,** \$59,214 of the required match funds will be provided through in-kind services by the Cities; and

**WHEREAS,** \$59,214 in matching in-kind services provided by the Cities will increase the expenditure and revenue budgets to reflect receipt of these required match funds ; and

**WHEREAS,** it is in the best interests of the Kenai Peninsula Borough to accept and appropriate the Safe Streets for All grant and required match funds;

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

**SECTION 1.** The Mayor or his designee is authorized to execute grant agreements and any other documents deemed necessary to expend the funds and to fulfill the intent and purpose of this ordinance.

**SECTION 2.** The amount of \$1,200,000 received from the Office of the Secretary of Transportation, U.S. Department of Transportation be appropriated to account 271.94910.23SSR.49999 for the Safe Streets and Roads for All grant.

**SECTION 3.** The amount of \$180.786 be appropriated from the General Fund fund balance to account 271.94910.23SSR.49999 as match funds.

**SECTION 4.** The amount of \$59,214 in in-kind match provided by the Cities be appropriated to account 271.21110.23SSR.49999 as match funds.

**SECTION 6.** That the appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

**SECTION 7.** That this ordinance is effective retroactively to February 21, 2023.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF APRIL, 2023.**

*Brent Johnson*

Brent Johnson, Assembly President

ATTEST:

*Michele Turner*

Michele Turner, CMC, Acting Borough Clerk



Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson  
No: None  
Absent: None

Introduced by: Mayor  
Date: 09/17/24  
Hearing: 10/08/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2024-19-12**

**AN ORDINANCE APPROPRIATING UP TO \$53,221.25 TO THE DISASTER  
RESPONSE FUND FOR EXPENDITURES RESPONDING TO THE RECENT  
FLOODING IN THE SEWARD BEAR CREEK FLOOD SERVICE AREA**

**WHEREAS**, the KPB’s FY25 budget appropriated \$100,000 for emergency and disaster response efforts in the Office of Emergency Management Contingency Fund (“Contingency Fund”); and

**WHEREAS**, the Mayor authorized the use of the Contingency Fund to address imminent flooding threatening public health, safety, welfare and property in the Seward Bear Creek Flood Service Area on August 7, 2024; and

**WHEREAS**, of the \$100,000 annual appropriation \$53,221.25 has been spent or encumbered; and

**WHEREAS**, it is in the best interests of the KPB to appropriate funds from the General Fund for expenditures responding to the flooding and high-water emergency;

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

**SECTION 1.** That up to \$53,221.25 is appropriated from the General Fund, fund balance to be transferred to account 260.11250.25F1A.49999, to cover expenditures that occurred in response to the high water and flooding emergency in the Seward Bear Creek Flood Service Area. The appropriation will also indirectly replenish disaster response funds to be available in the event of a future local disaster emergency.

**SECTION 2.** This ordinance shall be effective retroactively to August 7, 2024.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY  
OF \* 2024.**

\_\_\_\_\_  
Brent Johnson, Assembly President

ATTEST:

\_\_\_\_\_  
Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

# Kenai Peninsula Borough

## Office of Emergency Management

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### MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PM*  
Brandi Harbaugh, Finance Director *BH*

**FROM:** Brenda Ahlberg, Emergency Manager *BA*

**DATE:** September 5, 2024

**RE:** Ordinance 2024-19-12, Appropriating Up To \$53,221.25 to the Disaster Response Fund for Expenditures Responding to the Recent Flooding in the Seward Bear Creek Flood Service Area (Mayor)

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Repairs were made pursuant to KPB 5.28.290 to public infrastructure during the timeframe of August 7-8, 2024 in response to imminent flooding and high-water issues impacting public rights-of-way in the Seward Bear Creek Flood Service Area (SBCFSA).

This Ordinance requests appropriations for the amount spent or encumbered responding to the flooding and high-water emergency threatening public health, safety, property or welfare in the SBCFSA.

Your consideration is appreciated.

<b>FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED</b>	
<b>Account:</b> <u>100.27910</u>	
<b>Amount:</b> Up to <u>\$53,221.25</u>	
By: <u><i>BA</i></u>	Date: <u>9/5/2024</u>

Introduced by: Mayor, Tunseth  
Date: 09/17/24  
Hearing: 10/08/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2024-27**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED  
RELIGIOUS EXEMPTION APPLICATION FOR 2024 AND PROVIDING AN  
EXCEPTION TO KPB 5.12.040(B)**

**WHEREAS,** AS 29.45.030(a)(3) provides that an exemption be granted for property used exclusively for non-profit religious, charitable, cemetery, hospital, or educational purposes; and

**WHEREAS,** the owner of KPB parcel identification number 04711208 had previously applied and was approved for a religious non-profit exemption on this parcel; and

**WHEREAS,** a name change to the title to the property was recorded on June 12, 2023, resulting in the removal of the previous religious non-profit exemption; and

**WHEREAS,** the property owner was not aware of the need to re-file for the exemption following its name change and therefore did not timely file for a tax exemption; and

**WHEREAS,** this ordinance authorizes an exception to KPB 5.12.040(B) to allow the Assessor to make a change to the assessment roll after June 1 due to a tax exemption status change should the Assessor otherwise find that the application meets the exemption requirements;

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

**SECTION 1.** Upon reviewing the non-profit exemption application, the Assembly hereby waives the March 31 deadline for filing an application for the 2023 religious non-profit exemption.

**SECTION 2.** That the Assessor is authorized to process the application in accordance with standard assessing department procedures for processing such applications.

**SECTION 3.** Notwithstanding KPB 5.12.040(B), in the event the Assessor finds that the late-filed non-profit exemption application should be otherwise approved, the Assessor is hereby authorized to make a change to the assessment roll after June 1, 2024, to reflect the approved exemption.

**SECTION 4.** That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \*, 2024.**

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Brent Johnson, Assembly President

ATTEST:

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Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:



# Kenai Peninsula Borough

## Assessing Department

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### MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayo *PM*

**FROM:** Adeena Wilcox, Borough Assessor *aw*

**DATE:** September 11, 2024

**RE:** LAYDOWN Ordinance 2024-27, Authorizing the Assessor to Accept One Late-Filed Non-Profit Exemption Application and Providing an Exception to KPB 5.12.040(B) (Mayor, Tunseth)

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One non-profit exemption applicant, Kenai United Methodist Church, has requested the Assembly allow the Assessor to accept a late-filed Non-Profit Religious Exemption Application received after March 31, 2024. Pursuant to AS 29.45.030(a)(3), property used exclusively for non-profit religious, charitable, cemetery, hospital, or educational purposes is exempt from general taxation.

Kenai United Methodist Church legally changed their name from Church of the New Covenant on June 12, 2023. Church of the New Covenant had previously been approved for a non-profit religious exemption on the parcel. Kenai United Methodist Church did not timely apply for a religious exemption after a deed conveyed the exempt property to the church using its new name. Subsequently, the religious exemption was properly ended. On July 23, 2024, Kenai United Methodist Church applied for a non-profit religious exemption in its new name.

This Ordinance will authorize the Assessor to accept the late-filed exemption based on the Kenai United Methodist Church's clerical error in failing to timely file for an exemption following its name change and title transfer.

This Ordinance also authorizes the Assessor to adjust the assessment roll to make changes in the taxable status of property on the roll after June 1, 2024, pursuant to KPB 5.12.040(B), after processing the late-filed exemption application.

Your consideration is appreciated.

Introduced by: Mayor  
 Date: 10/08/24  
 Action:  
 Vote:

**KENAI PENINSULA BOROUGH  
 RESOLUTION 2024-040**

**A RESOLUTION APPROVING THE 2025 ASSET ALLOCATION  
 FOR THE LAND TRUST INVESTMENT FUND**

**WHEREAS,** pursuant to KPB 5.10.200(A)(2), the Assembly must annually approve an Asset Allocation Plan for investment of the Kenai Peninsula Borough’s Land Trust Investment Fund (LTIF); and

**WHEREAS,** KPB 5.10.200(B) permits investment of the LTIF in various asset classes and the Assembly believes that establishing asset allocation criteria for these various asset classes is in the best interest of the KPB; and

**WHEREAS,** the approved Asset Allocation Plan will provide benchmarks to measure investment performance from November 1, 2024 to October 31, 2025;

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

**SECTION 1.** That the Assembly adopts the Asset Allocation Plan as of November 1, 2024 and for calendar year 2025 as follows:

The Asset Allocation Plan and Target Weightings with range restrictions are:

<b>Asset Class</b>	<b>Strategic Weight</b>	<b>Range</b>
<b>Risk Control</b>	<b>27.00%</b>	
US Fixed Income	18.00%	8 - 28%
TIPS	2.00%	0 - 10%
International Bonds	5.00%	0 - 10%
Cash	2.00%	0 - 10%
<b>Risk Assets</b>	<b>52.00%</b>	
High Yield	5.00%	0 - 10%
US Large Cap	22.00%	12 - 32%
US Mid Cap	10.00%	5 - 15%
US Small Cap	5.00%	0 - 10%

International Equity	6.00%	0 - 12%
Emerging Markets	4.00%	0 - 8%
<b>Alternatives</b>	<b>21.00%</b>	
Real Estate	3.00%	0 - 6%
Infrastructure	5.00%	0 - 10%
Commodities	3.00%	0 - 6%
Alternative Beta	10.00%	0 - 15%

**SECTION 2.** Established benchmarks for evaluating the performance of the investment manager are as follows:

Performance measurement of the Large-Cap Domestic Equity allocation will be measured against the Target weighting, using the Standard & Poor’s 500 Index or substantially similar index for the benchmark.

Performance measurement of the Mid-Cap Equity allocation will be measured against the Target weighting, using the Standard & Poor’s 400 Mid-Cap Index or substantially similar index as the benchmark.

Performance measurement of the Small-Cap Equity allocation will be measured against the Target weighting, using the Standard & Poor’s 600 Small-Cap Index or substantially similar index as the benchmark.

Performance measurement of the International Equity allocation will be measured against the Target weighting, using the Morgan Stanley Capital International Europe, Australasia and Far East (MSCI EAFE) Index or substantially similar index for the benchmark.

Performance measurement of the International Emerging Markets allocation will be measured against the Target weighting, using the Morgan Stanley Capital International Emerging Markets Index or substantially similar index as the benchmark.

Performance measurement of the Real-Estate Equities allocation will be measured against the target weighting, using the Standard & Poor’s US REIT Index or substantially similar index as the benchmark.

Performance measurement of the Infrastructure Equities allocation will be measured against the target weighting, using the STOXX Global Broad Infrastructure Index or substantially similar index as the benchmark.

Performance measurement of the Commodities allocation will be measured against the target weighting, using the Bloomberg Commodities Index or substantially similar index as the benchmark.

Performance measurement of the Alternative Beta allocation will be measured against the target weighting, using the Wilshire Liquid Alternative Index or substantially similar index as the benchmark.

Performance measurement of the U.S. Fixed Income allocation will be measured against the target weighting, using the Bloomberg Barclays U.S. Aggregate Index or substantially similar index as the benchmark.

Performance measurement of the U.S. 1-5 Year Government/Credit allocation will be measured against the target weighting, using the Bloomberg Barclays 1-5 Year Government Credit Index or substantially similar index as the benchmark.

Performance measurement of the U.S. High Yield Credit allocation will be measured against the target weighting, using the Bloomberg Barclays U.S. High Yield Very Liquid Index or substantially similar index as the benchmark.

Performance measurement of the U.S. TIPS allocation will be measured against the target weighting, using the Bloomberg Barclays 0-5 Year TIPS Index or substantially similar index as the benchmark.

Performance measurement of the International Fixed Income allocation will be measured against the target weighting, using the Bloomberg Barclays Global Aggregate ex-USD Float Adjusted RIC Capped Index or substantially similar index as the benchmark.

Performance measurement of the Cash allocation will be measured against the target weighting, using the Citigroup 3-Month Treasury Bill Index or substantially similar index as the benchmark.

**SECTION 3.** That this resolution is effective immediately.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 8TH DAY OF OCTOBER, 2024.**

\_\_\_\_\_  
Brent Johnson, Assembly President

ATTEST:

\_\_\_\_\_  
Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough  
Finance Department

**MEMORANDUM**

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Borough Mayor *PM*

**FROM:** Brandi Harbaugh, Finance Director *BH*

**DATE:** September 26, 2024

**RE:** Resolution 2024- 040, Approving the 2025 Asset Allocation for the Land Trust Investment Fund (Mayor)

Pursuant to KPB 5.10.200(A)(2) the financial asset investments of the Land Trust Investment Fund (LTIF) are approved annually by resolution. The asset allocation plan must specify categories of investments for the fund with percentage targets that allow for reasonable fluctuations above and below the target performance. Alaska Permanent Capital Management (APCM), the KPB’s Land Trust Fund Investment Manager, is not recommending changes to the current asset allocation for calendar year 2025. The current allocation is as follows:

Asset Class	Strategic Weight	Range
<b>Risk Control</b>	<b>27.00%</b>	
US Fixed Income	18.00%	8 - 28%
TIPS	2.00%	0 - 10%
International Bonds	5.00%	0 - 10%
Cash	2.00%	0 - 10%
<b>Risk Assets</b>	<b>52.00%</b>	
High Yield	5.00%	0 - 10%
US Large Cap	22.00%	12 - 32%
US Mid Cap	10.00%	5 - 15%
US Small Cap	5.00%	0 - 10%
International Equity	6.00%	0 - 12%
Emerging Markets	4.00%	0 - 8%
<b>Alternatives</b>	<b>21.00%</b>	
Real Estate	3.00%	0 - 6%

Page -2-  
 September 26, 2024  
 Re: R2024-\_\_\_\_\_

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Infrastructure	5.00%	0 - 10%
Commodities	3.00%	0 - 6%
Alternative Beta	10.00%	0 - 15%

The portfolio is projected to return 6.7% annualized for the next ten years. The risk of the portfolio is measured in standard deviation from the expected rate of return. One standard deviation is equal to approximately 68% of all possible outcomes and two standard deviations is equal to approximately 95% of all possible outcomes. In any given one-year period, the strategic asset allocation adopted is expected to return between -3.2% and 17.5%, with an average one-year return of 7.2%. 95% (two standard deviations) of the time, the portfolio is expected to return between -11.8% and 29.1% in any given one-year period.

APCM notes that the strategic asset allocation adopted by the Assembly is a more conservative allocation compared to most perpetual time-horizon, permanent fund-type investments while maintaining strong exposure to growth. Given the allowable appropriations levels of the KPБ’s Land Trust Investment Fund, APCM further notes that remaining as conservative as possible while still exposed to growth sufficient to meet a 3.75% to 4.25% annual sustainable spending rate is the most prudent path forward for the KPБ.

Your consideration is appreciated.





# ALASKA PERMANENT CAPITAL MANAGEMENT

Registered Investment Adviser

## Kenai Peninsula Borough Land Trust Investment Fund

August 2024





Investment success starts with a plan:

Monitoring the path toward achieving your financial goals....

# Making progress toward your growth objectives...



Kenai Peninsula Borough Land Trust Investment Fund		
August 2024		
Account Inception	June 2019	
Total Contributions	\$ 12,518,397	
Withdrawals <i>Does not include custodial or management fees</i>	\$ 0	
Current Market Value <i>August 31, 2024</i>	\$ 16,206,937	
Annualized Account Return* <i>Inception – August 31, 2024</i>	+ 6.83%	
Fee Schedule**	0.27% Annual Effective Rate	
Strategic Asset Allocation	Risk Control	27%
	Risk Assets	52%
	Alternatives	21%

## Purpose:

The Land Trust Investment Fund was established to manage the proceeds of land sales and the financial assets of the Land Trust Fund in excess of annual operating needs of the Land Trust Fund and to generate investment earnings to be used for Land Trust Fund operations, General Fund functions, or for other purposes as determined by the assembly.

## Contribution Policy:

The net proceeds of land sales will be transferred to the Land Trust Investment Fund (LTIF), provided the fund balance minimum requirements of the Land Trust Fund (LTF) are met. After the first five years, if the fund balance of the Land Trust Fund is more than 125 percent of the maximum established in the fund balance policy the amount greater than 125 percent may be transferred to the general fund or may be used for any other purpose as determined by the assembly.

## Distribution Policy:

Transfers to the LTF to invest in non-financial assets such as land or income producing investments: maximum of 10% of the market value of the LTIF in any year or 25% in any five-year period. An interfund loan from the LTIF to the LTF may be done if the fund balance in the LTF falls below the minimums set by the fund balance policy. Any such interfund loan must be repaid within five years.

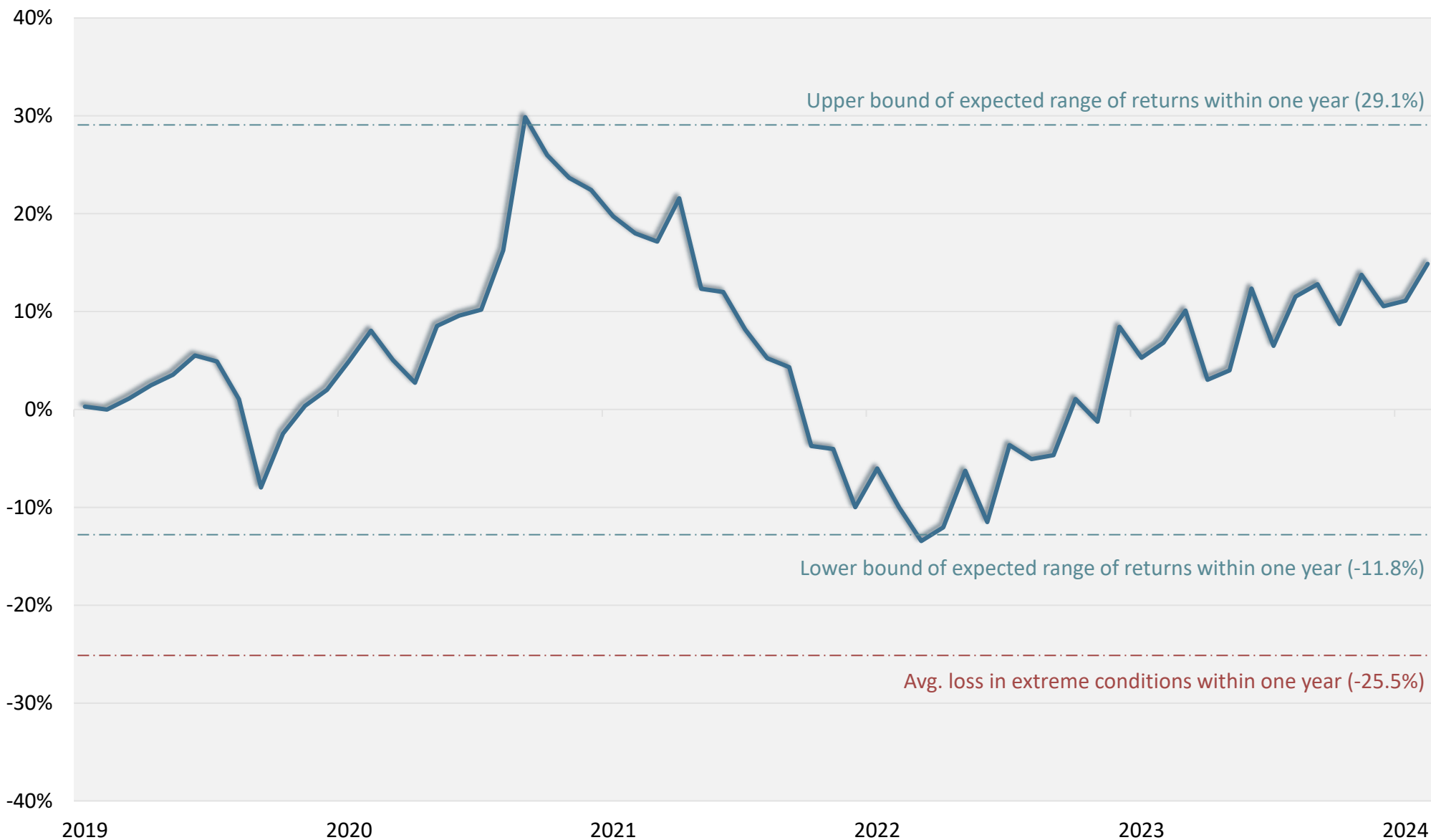
\*Performance is gross of management fees, net of internal fund fees, and annualized for periods greater than one year.

\*\* Current fee schedule is 0.35% on the first \$5M, 0.25% on the next \$5M, and 0.15% thereafter.

# Realized Returns Remain Within Projections, Keeping Us on Track...



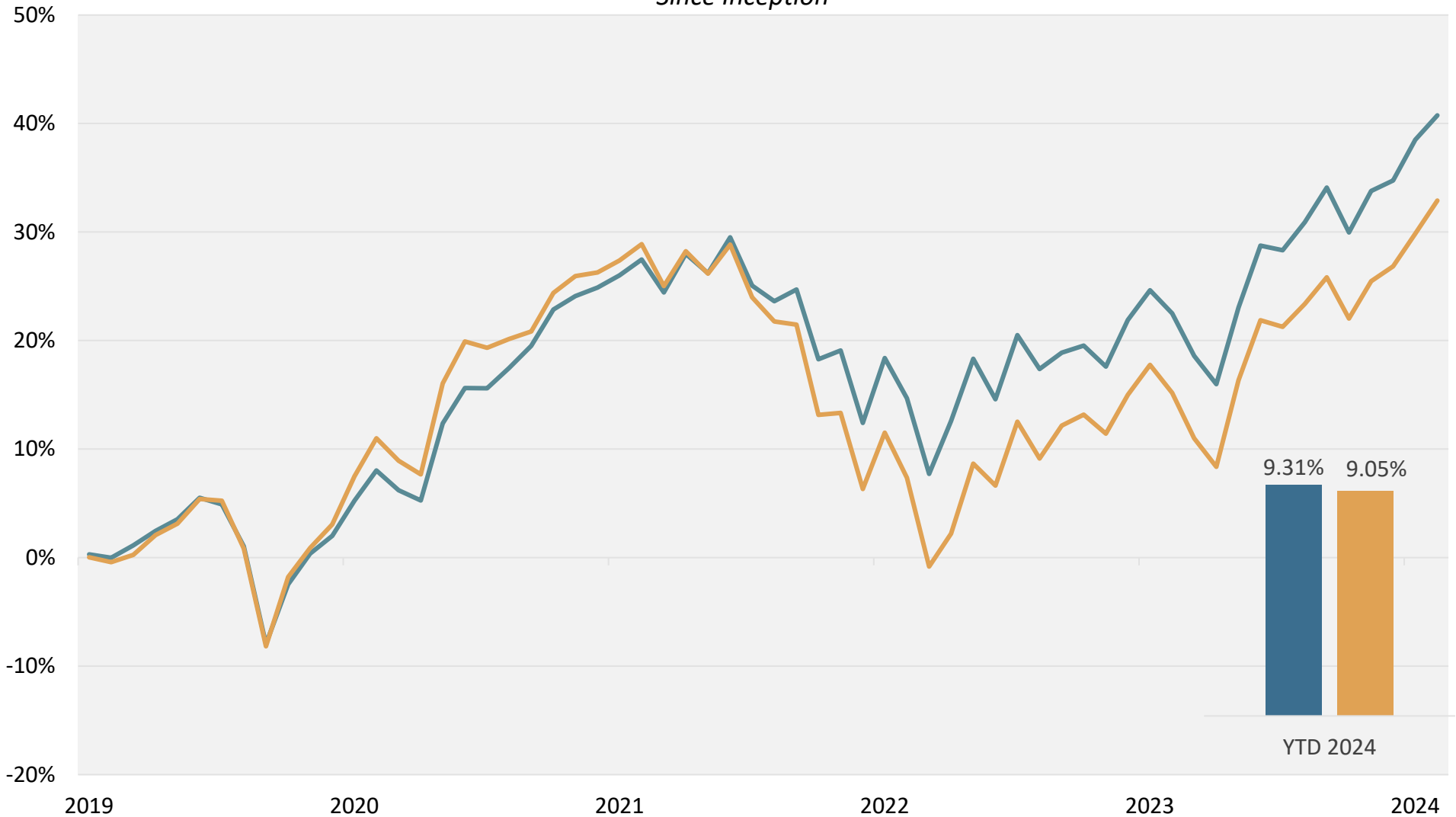
### Rolling 12 Month Total Return *Since Inception*





# Diversification is enhancing performance beyond a traditional stock and bond portfolio...

Cumulative Total Return  
Since Inception

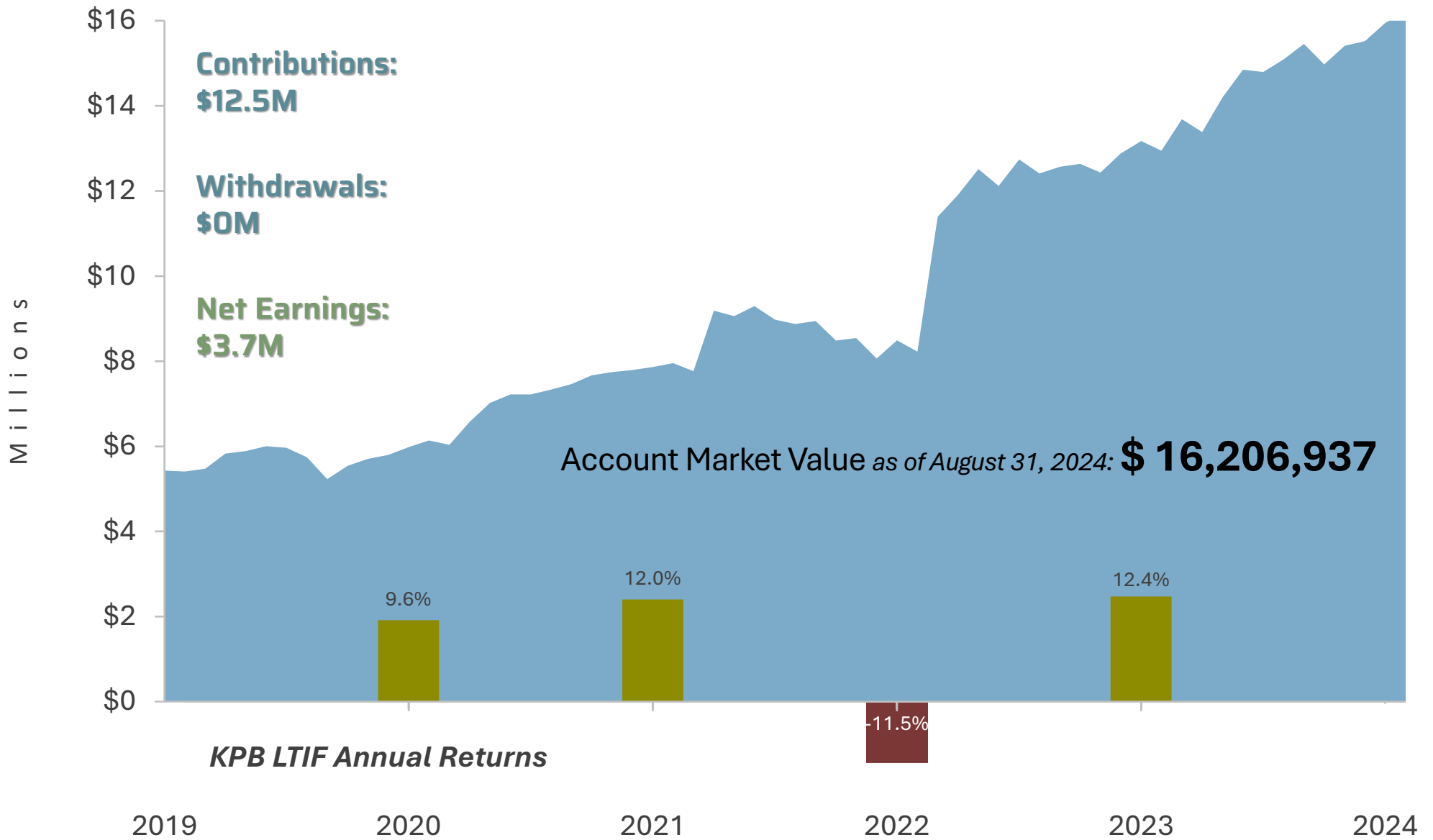


— Kenai Peninsula Borough Land Trust Investment Fund

— Traditional Stocks and Bonds Portfolio (Equivalent Risk)

Portfolio performance is gross of management fees and net of fund fees. Traditional Stocks and Bonds Portfolio (Equivalent Risk) is comprised of the ACWI World Index (55%) and Bloomberg Global Agg Index (45%).

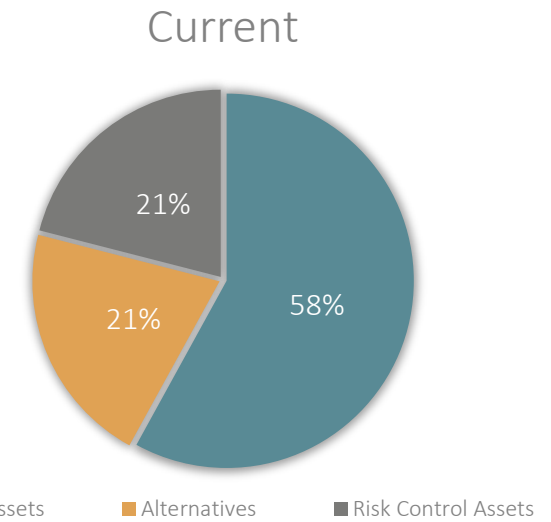
# Steady Gains: The Power of Consistency in Cumulative Earnings...



# Current allocation is optimally suited to meet your goals, no changes are required in 2024...

The current strategic asset allocation is expected to produce **net earnings of between 3.75% and 4.25%** with a high degree of confidence over the long-term.

Given the potential for large withdrawals to finance the purchase of non-financial assets, APCM recommends that regular annual withdrawals remain below the maximum allowable per KPB Code 5.20.200(A).



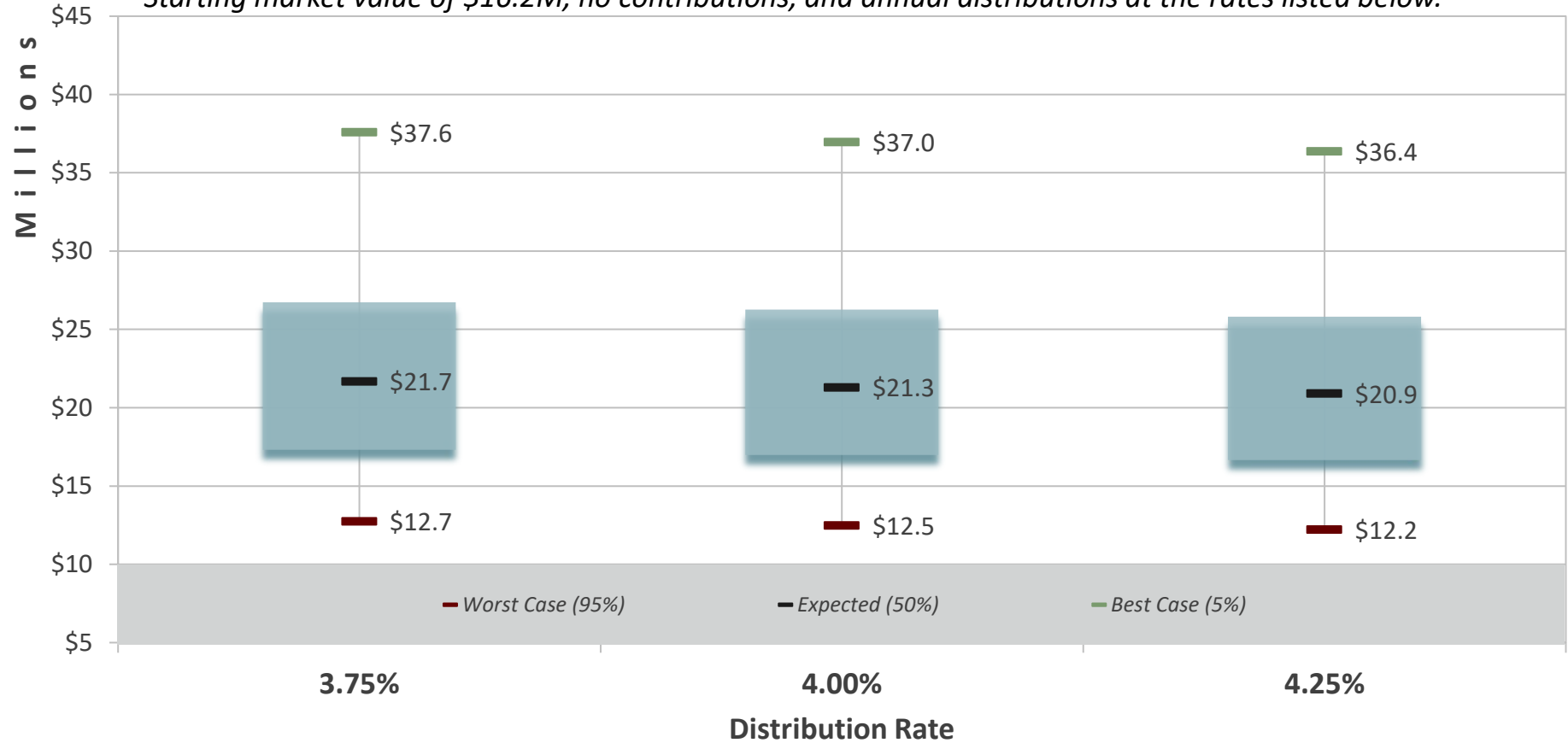
## Expected Risk and Return Characteristics

	Expected	Range*
Annual Return (Gross)	7.2%	-11.8% to 29.1%
Long-Term Return (Gross)	6.7%	6.4% to 7.0%
Net Earnings Long-Term Return Less 2.5% Expected Inflation	<b>4.2%</b>	3.9% to 4.5%
Avg. Loss in Extreme Conditions Within a 1-Year Horizon		<b>-25.5%</b>

# Market value and potential distribution projections over the next 10 years...

## Monte Carlo Simulation

Starting market value of \$16.2M, no contributions, and annual distributions at the rates listed below.



Distributions (\$ thousands)	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	Total
<b>3.75%</b>	495	559	615	653	674	677	696	713	733	755	6,570
<b>4.00%</b>	495	567	632	679	708	720	740	757	776	797	6,871
<b>4.25%</b>	495	576	648	704	743	764	783	799	818	838	7,168





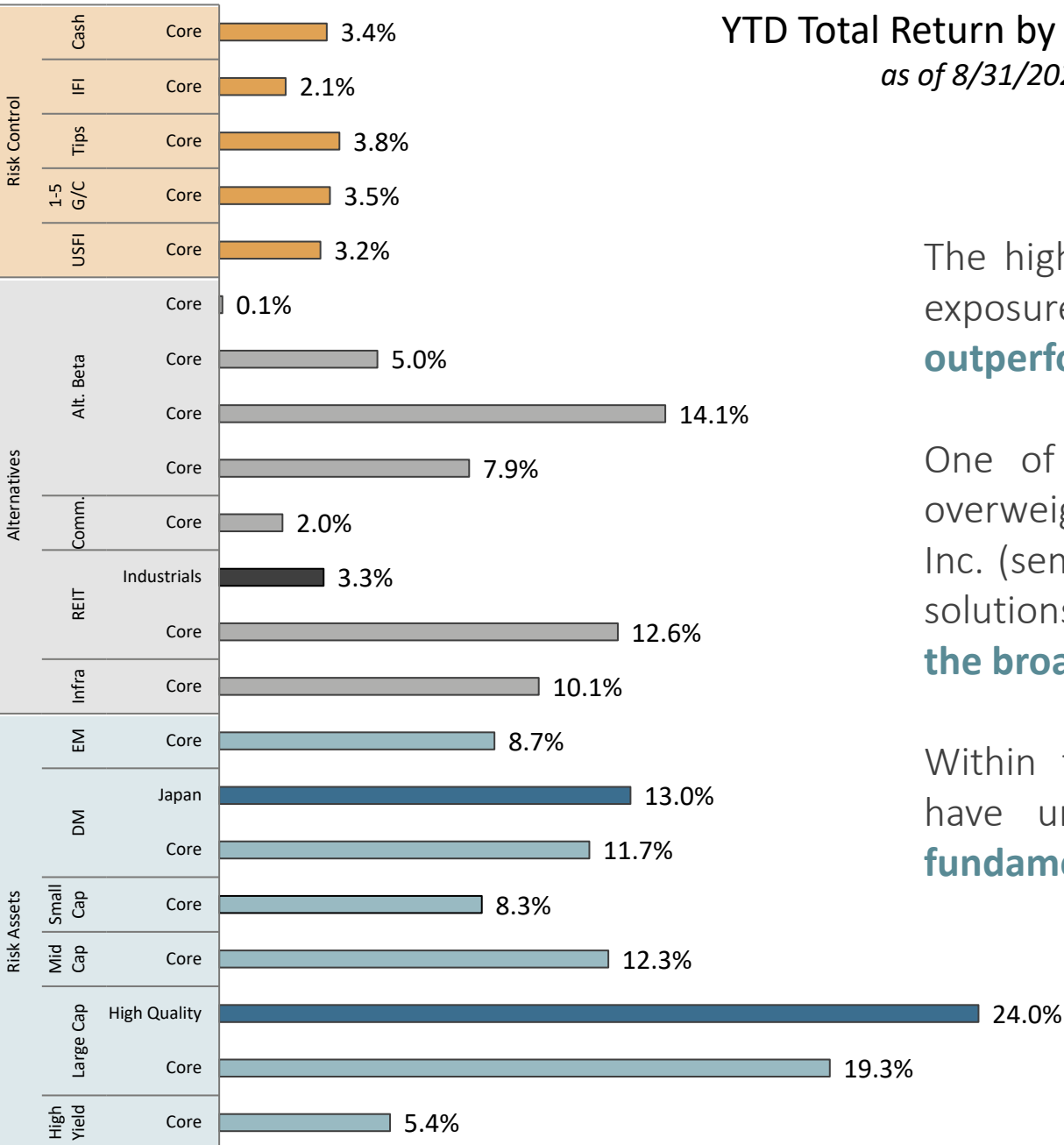
# Navigating Short-Term Trends and Their Impact on Your Portfolio Strategy

Economic growth and inflation are slowing but recent returns have been positive



# Equity market gains are broadening despite bouts of volatility...

YTD Total Return by Asset Class  
as of 8/31/2024



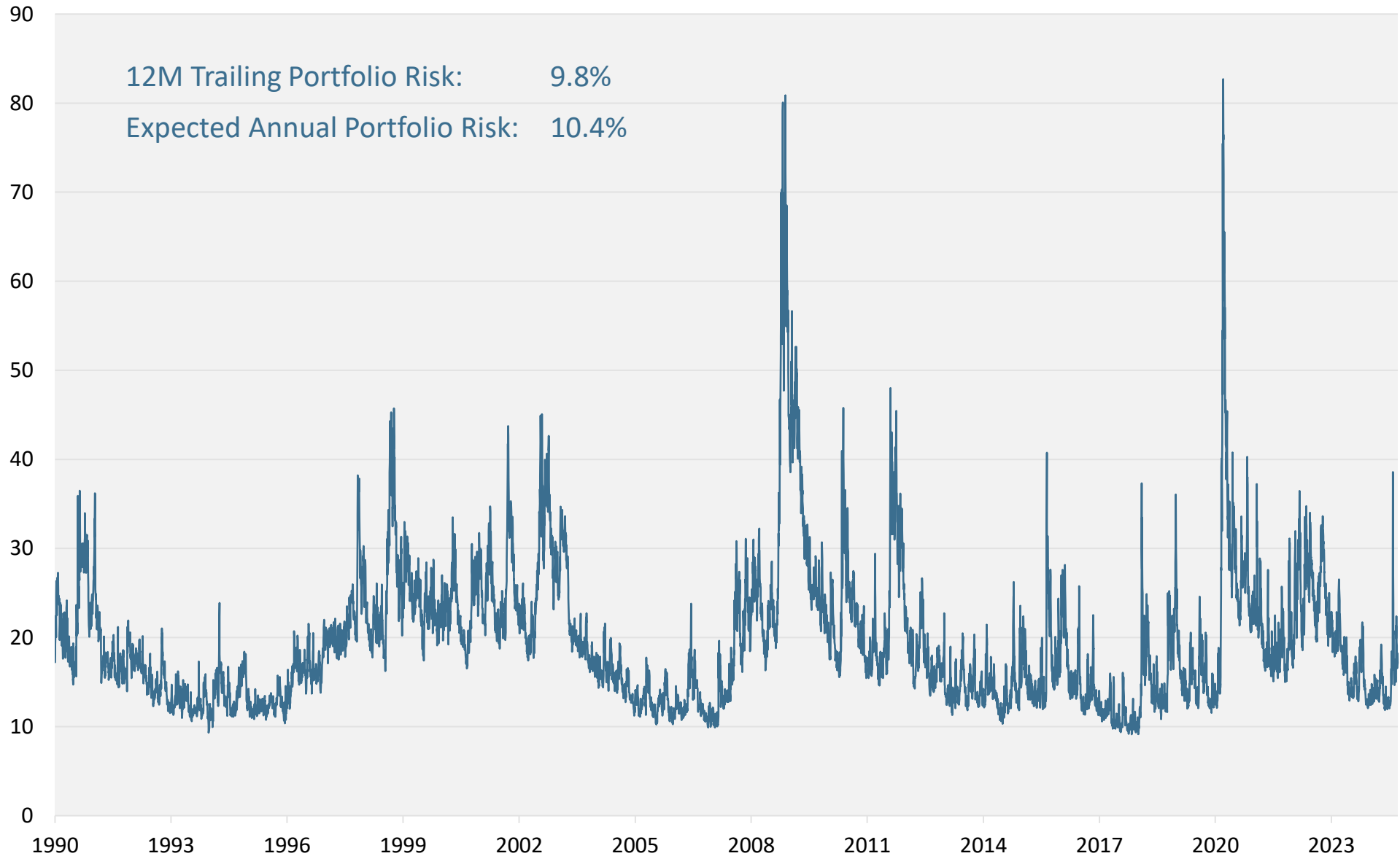
The high-quality Large Capitalization U.S. stock exposure held as a tactical position this year **has outperformed the core holding by nearly 5%.**

One of the largest high-quality names held overweight as a part of this position, Broadcom Inc. (semiconductor and infrastructure software solutions), **has returned 47% this year, beating the broad S&P 500 by over 27%.**

Within the Real Estate Allocation, Industrials have underperformed but **retain attractive fundamentals.**

# Your Portfolio Volatility has been Within Expectations for Your Risk Profile...

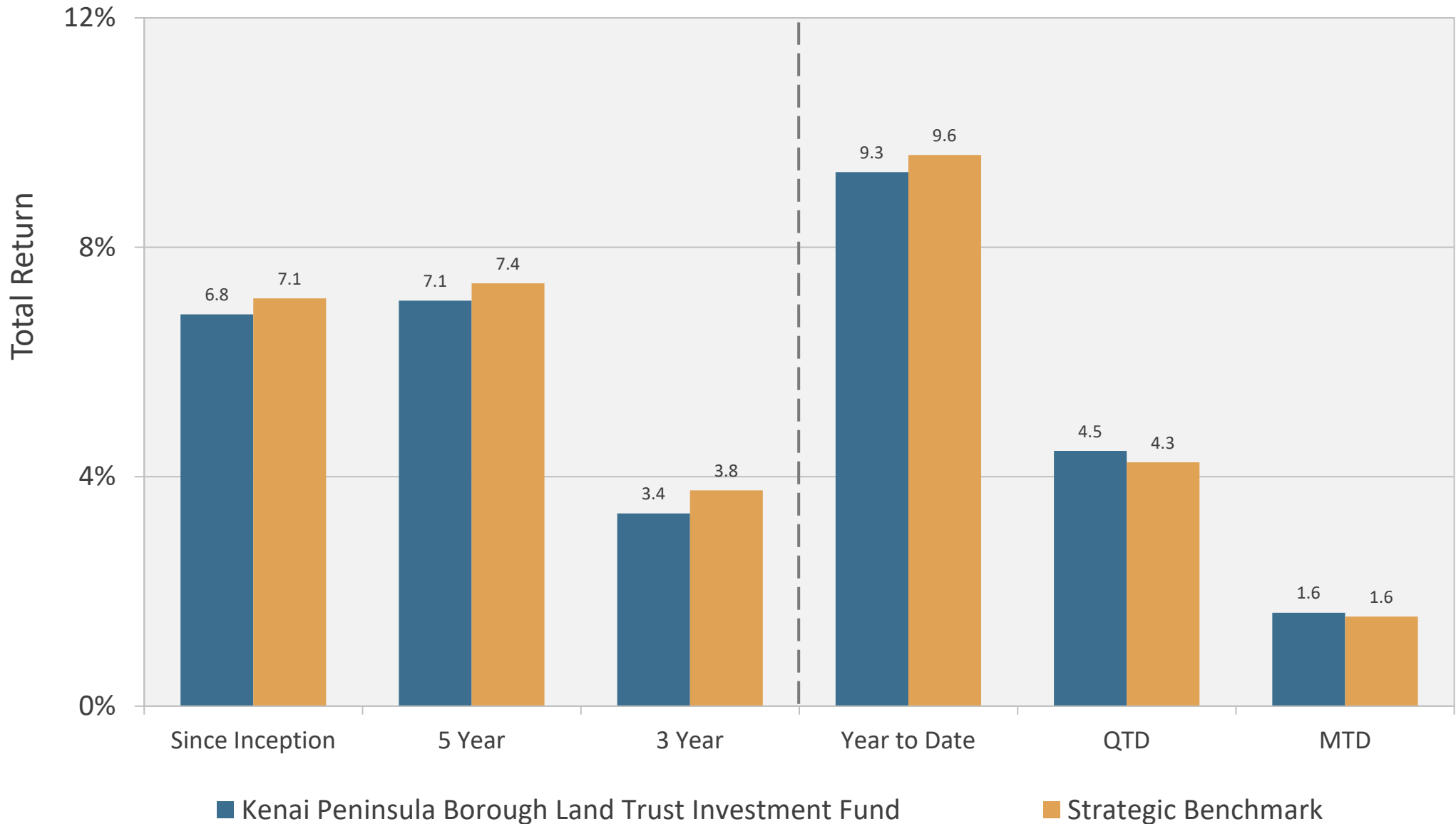
## Historical Market Risk *VIX Price Index*



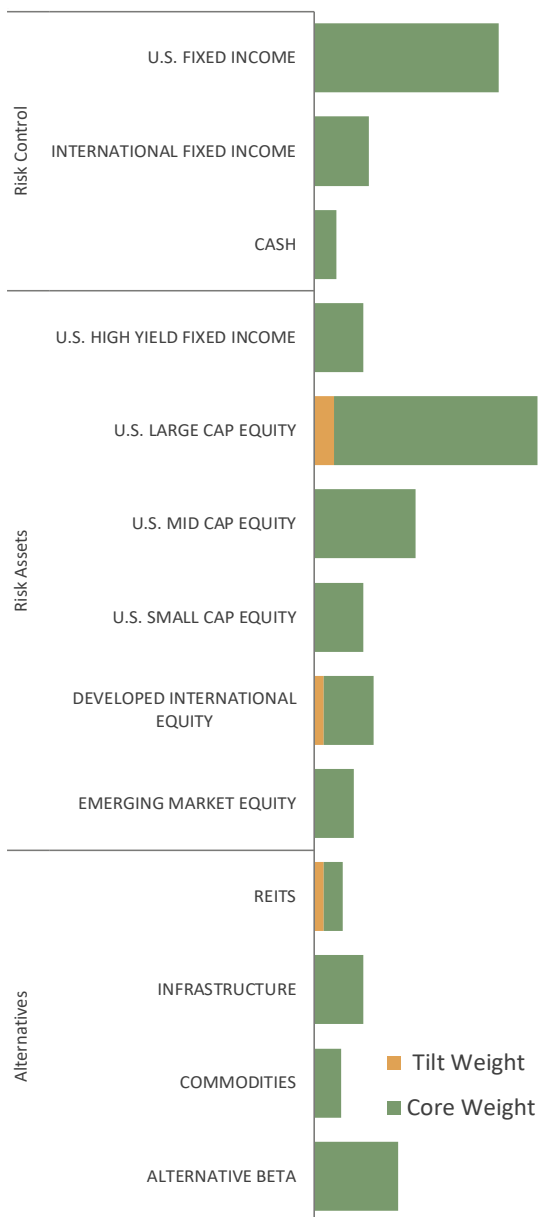
# Recent Returns have been Fueled by Equity Gains and High-Quality Company Exposure...



Account Performance  
as of August 31, 2024



# We are Balancing Risk and Opportunity: Overweight Bonds, Neutral Equities, Up in Quality...



Asset Class	Strategic Weight	Overweight / Underweight	Current Allocation	Range
<b>Risk Control</b>	<b>27%</b>	<b>1.3%</b>	<b>28.3%</b>	
U.S. FIXED INCOME	18%	0.6%	18.6%	8 - 28%
INTERNATIONAL FIXED INCOME	5%	0.5%	5.5%	0 - 10%
CASH	2%	0.3%	2.3%	0 - 10%
<b>Risk Assets</b>	<b>52%</b>	<b>0.6%</b>	<b>52.6%</b>	
U.S. HIGH YIELD FIXED INCOME	5%	-0.1%	4.9%	0 - 10%
U.S. LARGE CAP EQUITY	22%	0.5%	22.5%	12 - 32%
U.S. MID CAP EQUITY	10%	0.2%	10.2%	5 - 15%
U.S. SMALL CAP EQUITY	5%	-0.1%	4.9%	0 - 10%
DEVELOPED INTERNATIONAL EQUITY	6%	0.0%	6.0%	0 - 12%
EMERGING MARKET EQUITY	4%	0.0%	4.0%	0 - 8%
<b>Alternatives</b>	<b>21%</b>	<b>-1.9%</b>	<b>19.1%</b>	
REITS	3%	-0.1%	2.9%	0 - 6%
INFRASTRUCTURE	5%	0.0%	5.0%	0 - 10%
COMMODITIES	3%	-0.2%	2.8%	0 - 6%
ALTERNATIVE BETA	10%	-1.5%	8.5%	0 - 15%

## Administrative Updates and Future Priorities...

- The current allocation is **optimally suited to achieve the goals of the Kenai Peninsula Borough Land Trust Investment Fund**. Therefore, APCM is **not recommending any change** to the strategic asset allocation in 2024.
- Pursuant to KPB Code 5.10.200(A)(2) the Kenai Peninsula Borough Assembly shall annually approve an Asset Allocation Plan containing target weightings and performance benchmarks for investment of the borough's Land Trust Investment Fund by resolution. **APCM provided a draft memorandum early September to accompany the annual resolution.**

# Dedicated to Client Service

We are here to support you with anything you may need.

For assistance with:

- Arranging future meetings
- One-on-one educational or Q&A sessions
- Questions about invoices or statements

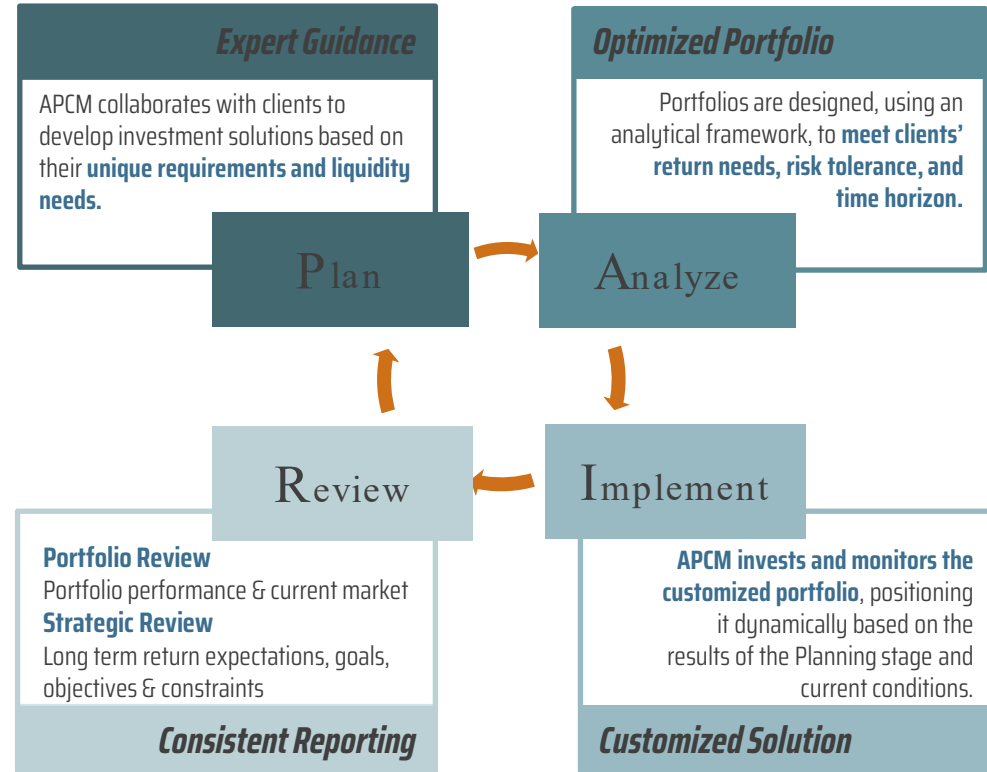
Please contact:

**Blake Phillips**  
907-272-7575  
[blake@apcm.net](mailto:blake@apcm.net)

**Lindsey Cashman:**  
907-272-7575  
[lindsey@apcm.net](mailto:lindsey@apcm.net)

If they cannot answer your question directly, they will connect you with the right team member at APCM who can.

# Value in Process



## **Important Assumptions**

IMPORTANT: The projections or other information generated by Alaska Permanent Capital Management Company (APCM) regarding the likelihood of various outcomes are hypothetical in nature, do not reflect actual investment results, and are not guarantees of future results. There can be no assurance that the projected or simulated results will be achieved or sustained. The charts and data only present a range of possible outcomes. Actual results will vary over time, and such results may be better or worse than the simulated scenarios. Clients should be aware that the potential for loss (or gain) may be greater than that demonstrated in the simulations. Please note that the analysis does not take into consideration all asset classes, and other asset classes not considered may have characteristics similar or superior to those being analyzed.

## **Important Legal Information**

These calculations are designed to be informational and educational only, and when used alone, do not constitute investment advice. APCM encourages investors to review their investment strategy periodically as financial circumstances do change.

Model results are provided as a rough approximation of future financial performance. Actual results could produce different outcomes (either better or worse) than those illustrated by the model, since it is not possible to anticipate every possible combination of financial market returns. APCM is not responsible for the consequences of any decisions or actions taken in reliance upon or as a result of the information provided by the results of the model.

## **Other Influences on Rates of Return**

**Investment management fees:** Returns are presented gross of management fees and include the reinvestment of all income. Actual returns will be reduced by investment advisory fees and other expenses that may be incurred in the management of the account. The collection of fees produces a compounding effect on the total rate of return net of management fees. As an example, the effect of investment management fees on the total value of a client's portfolio assuming (a) quarterly fee assessment, (b) \$1,000,000 investment, (c) portfolio return of 8% a year, and (d) 1.00% annual investment advisory fee would be \$10,416 in the first year, and cumulative effects of \$59,816 over five years and \$143,430 over ten years. Actual investment advisory fees incurred by clients may vary.

**Taxes:** Unless noted otherwise, model results have not been adjusted for any state or federal taxes or penalties.

**Inflation:** Unless noted otherwise, model results do not adjust any inputs or outcomes for inflation. Inflation is assumed to be constant over the investment horizon.

## **Limitations Inherent in Model Results**

Limitations include but are not restricted to the following:

Model results do not represent actual trading and may not reflect the impact that material economic and market factors might have had on APCM's decision making if the actual client money were being managed.

Extreme market movements may occur more frequently than represented in the model.

Some asset classes have relatively limited histories. While future results for all asset classes in the model may materially differ from those assumed in APCM's calculations, the future results for asset classes with limited histories may diverge to a greater extent than the future results of asset classes with longer track records.

Market crises can cause asset classes to perform similarly over time; reducing the accuracy of the projected portfolio volatility and returns. The model is based on the long-term behavior of the asset classes and therefore is less reliable for short-term periods. This means that the model does not reflect the average periods of "bull" and "bear" markets, which can be longer than those modeled.

The model represent APCM's best view of the next 7-10 years, but is unlikely to reflect actual investment returns worldwide over this period.

Introduced by: Mayor  
Date: 10/08/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
RESOLUTION 2024-041**

**A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A COMPUTER  
AIDED DISPATCH SERVICES AGREEMENT WITH THE CITY OF SEWARD**

**WHEREAS,** the Kenai Peninsula Borough (KPB) operates a multi-agency E911 dispatch center, known as the Soldotna Public Safety Communications Center (SPSCC); and

**WHEREAS,** in 2011 the SPSCC completed installation of a Computer Aided Dispatch System (CAD) at the KPB's primary Public Safety Answering Point (PSAP) in Soldotna; and

**WHEREAS,** through similar agreements, both the City of Kenai and City of Homer access to the CAD system installed at the SPSCC; and

**WHEREAS,** the City of Seward's has recently requested access to the CAD system installed at the SPSCC; and

**WHEREAS,** as part of the agreement, the City of Seward will be responsible for the costs associated with licensing, security, upgrade, repairs, and hardware costs associated with the CAD system installation and access; and

**WHEREAS,** partnering on projects that involve the integration of mission-critical systems is an important aspect of 9-1-1 call-taking and the dispatch of first responders by PSAPs;

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

**SECTION 1.** That the Mayor is authorized to execute an agreement substantially similar to the accompanying agreement to provide the City of Seward access to the Borough's CAD system. The Mayor is further authorized to execute any necessary amendments or revisions to the agreement.

**SECTION 2.** That this resolution is effective immediately.



**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 8TH DAY OF OCTOBER, 2024.**

---

Brent Johnson, Assembly President

ATTEST:

---

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

# Kenai Peninsula Borough

## 911 Operations

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### MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PM*  
Brandi Harbaugh, Finance Director *BH*

**FROM:** Tammy Goggia-Cockrell, 911 Emergency Communications Coordinator *TGC*

**DATE:** September 26, 2024

**RE:** Resolution 2024-041, Authorizing the Mayor to Execute a Computer Aided Dispatch Services Agreement with the City of Seward (Mayor)

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In 2011, the Kenai Peninsula Borough (KPB) completed installation of a Computer Aid Dispatch (CAD) system at the Soldotna Public Safety Communications Center in Soldotna.

The City of Seward (City) has recently requested access to the CAD system. This resolution authorizes the Mayor to enter into an agreement with the City that provides the City's Public Safety Answering Point (PSAP) access to the KPB's CAD system. The City will be responsible for the costs associated with licensing, security, upgrade, repairs, and hardware costs associated with the CAD system installation and access.

Partnering on projects that involve the integration of mission-critical systems is an important aspect of 9-1-1 call-taking and the dispatch of first responders by PSAPs.

Your consideration is appreciated.

**SOLDOTNA PUBLIC SAFETY COMMUNICATIONS CENTER  
COMPUTER AIDED DISPATCH (CAD) SERVICES AGREEMENT BETWEEN  
CITY OF SEWARD AND KENAI PENINSULA BOROUGH**

This *Soldotna Public Safety Communications Center Computer Aided Dispatch (CAD) Services Agreement Between City of Seward and Kenai Peninsula Borough* (hereinafter the "Agreement"), effective on the date of the last signature, is between the Kenai Peninsula ("Borough") an Alaska municipal corporation, 144 North Binkley Street, Soldotna, Alaska 99669, and the City of Seward ("City"), an Alaska municipal corporation, 410 Adams Street Seward, AK 99664. In this Agreement, the Borough and the City are jointly referred to as the "parties."

**WHEREAS**, in 2011, the Soldotna Public Safety Communications Center ("SPSCC") completed the installation of a Computer Aided Dispatch System ("CAD") at the Primary PSAP, located at the SPSCC, 253 Wilson Lane, Soldotna; and

**WHEREAS**, the City's Public Safety Answering Point ("PSAP") has requested access to the CAD system installed at the Borough's SPSCC to support law enforcement and emergency response operations; and

**WHEREAS**, the City PSAP's personnel training and system maintenance effort are important to ensure proper and consistent use of mission-critical systems such as CAD and other integrated technologies for the mutual benefit of both parties. In order to assure continued interoperability, it is necessary for the parties to cooperatively implement the installation, training, and continued sustainability of the CAD system in the future; and

**WHEREAS**, continued enhancement and future development of CAD and related mission-critical systems requires the parties to share the associated costs in a manner that is fair and meets both parties' needs; and

**WHEREAS**, partnering on projects that involve the integration of mission-critical systems is an important aspect of 9-1-1 call-taking and the dispatch of first responders by PSAPs. The public interest is best served by ensuring cooperation through this Agreement;

**NOW, THEREFORE,** for good and valuable consideration including the performance of the terms and conditions of this Agreement, the parties do hereby agree as follows:

**SECTION 1. Data Security.** The City is responsible for complying with all confidentiality laws and requirements for any information that may be viewable on the CAD system at the City PSAP facility by their employees, contractors, or other third parties. Incident information within the CAD system may contain law enforcement and Criminal Justice Information Service ("CJIS") data retrieved from federal, state or international sources and can be accessed for authorized criminal justice purposes as governed by state and federal law. Access to Alaska Public Safety Information Network ("APSIN") data requires CJIS clearance and successful completion of a certification exam under Alaska law.

User access to CAD incident data for any purpose other than performing a legitimate job function or complying with a specific supervisor request is prohibited. Due to the nature of criminal justice data ownership and medical data sensitivity, any violation of the data security rules may result in removal of user privileges until the situation is reviewed and resolved by appropriate management.

The City PSAP management is responsible for ensuring that their employees receive training and demonstrate understanding of data security issues, including but not limited to: knowing when they are authorized to access the system, what information they can access in the system, when information can be shared from the system, and how information from the system can be disseminated. Users may face administrative and/or criminal proceedings if found to have misused the system.

**SECTION 2. Training.** The City is responsible for all scheduling, costs, and other logistics related to CAD vendor training of City of Seward staff, and for any training relevant to their specific functional needs beyond the core CAD feature set. The City will be responsible for any ongoing training costs for enhancements purchased to augment the basic core CAD System. This also includes but is not limited to training related to staff turnover and ancillary feature training.

**SECTION 3. Additional Borough Responsibilities.**

3.1 The Borough will pay the costs associated with installation and initial training for the core CAD system. The Borough will continue to pay for the

software licensing for the core CAD system during the life of this Agreement, and will maintain system-relevant server functionality. The Borough reserves the right to define "core" features as it relates to licensing options; typically, "core" will be defined as those components required to provide basic dispatch functionality for the SPSCC.

- 3.2 The Borough will be responsible for the safety and security of the local CAD network in the City PSAP. This includes anti-virus, security, and intrusion protection as well as resource permissions. This network is exclusively designated for use only or Borough designated 9-1-1/CAD functionality. All other use is prohibited, unless the Borough grants permission in writing. Notwithstanding, this provision does not apply to physical site security (such as locked access and surveillance systems) at the City PSAP. Physical site security that will be under the control of the City and remain the responsibility of the City.
- 3.3 The Borough will be responsible for upgrading, repairing and replacing as necessary all network and server hardware associated with the Borough's CAD system installation.
- 3.4 The Borough will be responsible for overseeing all CAD and 911 system trouble ticket submissions to maintain consistency and manageability between all Partner Agencies for benefit of public safety and to limit potential impact on other systems. Trouble tickets will be submitted to the CAD vendor by KPB personnel only. Trouble reports must be sent to: G\_Notify\_911\_CAD\_Admin@kpb.us.

#### **SECTION 4. Additional City Responsibilities.**

- 4.1 The City will provide space, electricity, intertie connections, and proper network wiring for the CAD system installed in the City PSAP, according to Borough standards. The City PSAP IT personnel responsible for workstation maintenance will collaborate with the SPSCC 9-1-1 Technical Specialist to triage and resolve issues relating to 9-1-1 and CAD workstation hardware and connectivity.
- 4.2 The City will reimburse the Borough for the City's fair share of the annual CAD system Software Maintenance fees as billed by the CAD vendor, Tyler Technologies, starting with the fees for Fiscal Year 2025. These fees are calculated by equally dividing the costs of shared ancillary services such as Mobility Server Maintenance, Mobility Hosting Fees, CAD AVL Maintenance, Crew Force Fire Dispatch and Mapping Maintenance, EPCR Interface, Mobile Site License Maintenance, and Fire Dispatch/Messaging Maintenance between Partner Agencies and adding the cost of three CAD stations (3/19 of the cost of CAD core functionality maintenance) plus any additional Tyler services solely used by the city. The estimated cost of the City's share for

FY2025 is \$9676.89. The parties further agree that City PSAP access to the CAD system is expected to start sometime in FY2025 and the City will be billed directly by the vendor at a pro-rated rate for the City's share of the annual Software Maintenance fees for FY2025.

- 4.3 The City will Remit payment for all invoices issued by the Borough for costs described in this Agreement within a net thirty (30) days of the invoice date.
- 4.4 The City will be responsible for the purchase, maintenance, repair, and replacement of any physical workstation hardware including but not limited to computers, displays, and keyboards that are located within the City PSAP that were not associated with the original - 2011 - CAD workstation installations.
- 4.5 The City will be responsible for connectivity infrastructure from the switch port to the end device. The City, however, is not responsible for the connectivity infrastructure of the switch port. The City will have an ongoing responsibility for ancillary functionality support as defined in Section 5. The City will also be responsible for the ongoing compatibility of their chosen records management system (RMS). This includes consultation with the SPSCC 9-1-1 Technical Specialist for any system upgrades to either CAD or RMS that may impact compatibility. The Borough must approve any hardware component replacement proposed by the City prior to use or installation by the City.
- 4.6 The City will be responsible for physical site security at the City PSAP.
- 4.7 The City will allow access at all times to KPB Personnel to perform maintenance on Borough equipment.
- 4.8 The City will immediately report City PSAP CAD system faults to the SPSCC 9-1-1 Technical Specialist through the City PSAP Manager/Supervisor.
- 4.9 The City will be responsible for all costs associated with required training of City personnel under this Agreement.
- 4.10 Per Section 5, Ancillary System Management and Costs, the City agrees:
  - 4.10.1 It will be responsible for, and obligated to pay, the cost of licensing for any additional features for individual workstations beyond core functionality, also known as ancillary functionality;
  - 4.10.2 It will be responsible for, and obligated to pay, the costs associated with the installation of any additional workstations beyond those initially installed by the Borough;
  - 4.10.3 It will purchase all licensing, hardware and software according to Borough standards, in order to maintain equipment and "version" consistency across Partner Agencies; and
  - 4.10.4 It will be solely responsible for support related to ancillary

- functionality request and integrated into the CAD system; and
- 4.10.5 To remit payment for all invoices issued by the Borough for costs described in this Section within a net 30 days after receipt of the invoice.

**SECTION 5. Ancillary System Management and Costs.** The Borough reserves the right to define ancillary functionality in detail, but general "ancillary" will be defined as value added features outside the scope of core dispatch functionality. If the City's PSAP interfaces with the Borough's CAD system through client mobile data Computer ("MDC") projects or records management system ("RMS"), the City will consult with its own technical support and the SPSCC 9-1-4 Technical Specialist to purchase equipment and licensing, and to contribute to added maintenance and service under existing Borough contracts with vendors. MDC and RMS are considered to be ancillary functions

Any ancillary integration to the CAD system must receive prior approval from the Borough and be fully covered under the vendor's maintenance Agreement. The Borough may require ancillary feature version upgrades to guarantee overall system compatibility, uniformity and security. Support for ancillary functionality will be the sole responsibility of the City. The Borough will retain the right to mandate training requirements and to identify City PSAP staff authorized to provide field support for ancillary functionality, ensuring that this responsibility is effectively managed by the City PSAP.

**SECTION 6. System Modifications.** The City is prohibited from making any unilateral software modifications to the system. To initiate a software modification the City must first consult with the SPSCC 9-1-1 Technical Specialist and then receive written approval from the Borough prior to moving forward with any modifications. This requirement is necessary to maintain consistency and manageability between all Partner Agencies for benefit of public safety and to limit potential impact on other systems. The KPB has sole discretion to a sign permissions and other user privileges. Any maintenance functions that have a Global Impact must be requested to the KPB and performed by the SPSCC 9-1-1 Technical Specialist or SPSCC CAD Administrator. "Global Impact" being defined as any change or addition to the CAD system with the potential to affect more than one agency.

**SECTION 7. Equipment Ownership.** All equipment purchased by the Borough will remain the property of the Borough. The Borough, at its discretion, may remove such equipment upon termination of this Agreement. At its discretion,

the Borough may also repair and replace such equipment at any time. All equipment purchased by the City will remain the property of the City and the City may repair and replace such equipment, at its discretion, at any time. CAD workstation replacement must be coordinated with the SPSCC 9-1-1 Technical Specialist to assure proper installation/configuration of GAD client software.

**SECTION 8. Term.** This Agreement takes effect immediately upon approval and signature by both the City and the Borough and will continue in effect unless terminated by either of the parties as described in Section 9.

**SECTION 9. Termination.** The Agreement may be terminated by either party, without cause. A party wishing to withdraw from and terminate this Agreement must provide written notice to the other party on or before March 2nd of the year termination is sought. Such termination is effective as of the July 1st date immediately following the notice, unless otherwise agreed in writing by both parties.

In the event of a breach of any term or condition of this Agreement, the non-breaching party must provide notice within ten (10) days of becoming aware of the breach. If the breaching party fails to cure the breach within ten (10) days of receiving the notice, the non-breaching party may terminate this Agreement immediately and arrange for the return all Borough and/or City owned equipment, as applicable. Upon termination of this Agreement for cause, the City must, within thirty (30) days of Agreement termination, reimburse the Borough for the prorated balance remaining of funds paid in advance for services provided pursuant to this Agreement. This includes services provided from the date the Agreement is terminated through the withdrawal period. Additionally, the Borough is entitled to peaceably enter the City PSAP premises and repossess all Borough owned equipment. The breaching party will be responsible for all costs and actual reasonable attorney fees associated with a termination for cause.

**SECTION 10. Assignment.** This Agreement is not assignable or transferable.

**SECTION 11. Compliance with Law.** Both parties agree to comply with any applicable provisions of federal, state and borough laws in providing services under this Agreement.

**SECTION 12. Insurance; Hold Harmless.** The parties, respectively, are responsible for maintaining insurance for its property and employees,



including commercial general liability insurance, as required by law and/or deemed appropriate by the party. Each party to this Agreement agrees to hold the other party harmless for all acts or omissions of its employees or contactor related to the services and responsibilities under this Agreement.

**SECTION 13. Amendments.** Any modifications to the terms of this Agreement will be addressed by amendments signed by both parties, which will be attached as appendices to this Agreement.

**SECTION 14. Counterparts.** The Agreement may be executed in counterpart, each of which when so executed and delivered will be considered an original and all of which when taken together will constitute one and the same instrument.

CITY OF HOMER

KENAI PENINSULA BOROUGH

\_\_\_\_\_  
Kat Sorenson, City Manager  
Dated: \_\_\_\_\_

\_\_\_\_\_  
Peter A. Micciche, Mayor  
Dated: \_\_\_\_\_

ATTEST:

ATTEST:

\_\_\_\_\_  
Kris Peck, City Clerk

\_\_\_\_\_  
Michele Turner, Borough Clerk

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

\_\_\_\_\_  
Sean Kelley, Borough Attorney

Introduced by: Johnson  
Date: 10/08/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
RESOLUTION 2024-043**

**A RESOLUTION URGING THE STATE OF ALASKA TO MAINTAIN FUNDING  
FOR THE PUBLIC LIBRARIES ASSISTANCE GRANTS AND THE STATEWIDE  
LIBRARY ELECTRONIC DOORWAY AT FY 2024 LEVELS**

**WHEREAS,** Public Libraries Assistance (PLA) grants of between \$6,000-\$7,000 in annual funding have supported all the libraries in the Kenai Peninsula Borough (KPB), and have done so for many years; and

**WHEREAS,** the Statewide Library Electronic Doorway (SLED) has provided Alaskans with access to online resources that would otherwise be unaffordable for their local libraries; and.

**WHEREAS,** the budget for the Division of Libraries, Archives and Museums reduced all PLA grants to \$1,829 before reversing those cuts; and

**WHEREAS,** SLED funding has been reduced from \$500,000 to \$369,514; and

**WHEREAS,** the original budget reduction to the PLA grants is so severe that it threatened to close some libraries in the KPB; and

**WHEREAS,** the reduced PLA grant would only be sufficient to support the Anchor Point Public Library for one month; and

**WHEREAS,** the reduced PLA grant would force Ninilchik Public Library to close during winter; and

**WHEREAS,** the Seldovia Library would have to reduce hours as well as decrease material purchases; and

**WHEREAS,** loss of SLED funding will eliminate many online resources for all Alaska public libraries;

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

**SECTION 1.** That the Kenai Peninsula Borough urges the State of Alaska to maintain funding for the Public Library Assistance grants and the Statewide Library Electronic Doorway at no less than Fiscal Year 2024 levels.

**SECTION 2.** That this resolution takes effect immediately.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 8TH DAY OF OCTOBER, 2024.**

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Brent Johnson, Assembly President

ATTEST:

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Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

# Kenai Peninsula Borough Assembly

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## MEMORANDUM

**TO:** Members, KPB Assembly

**FROM:** Brent Johnson, Assembly President *BJ*

**DATE:** September 30, 2024

**SUBJECT:** Resolution 2024-043, Urging the State of Alaska to Maintain Funding for the Public Libraries Assistance Grants and the Statewide Library Electronic Doorway at FY 2024 Levels (Johnson)

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Community libraries serve an important community service and need. Public Libraries Assistance (PLA) grants have supported statewide libraries for many years and the Statewide Library Electronic Doorway (SLED) has provided Alaskans with access to online resources that would otherwise be unaffordable for their local libraries.

Reducing or eliminating funding for community libraries would be a disservice to the public's interest. This Resolution urges the State to maintain, at a minimum, current funding levels for these programs.

Your consideration is appreciated.

Introduced by: Mayor  
Date: 10/08/24  
Hearing: 10/22/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2024-19-13**

**AN ORDINANCE APPROPRIATING \$256,275 FROM THE LAND TRUST FUND TO BE TRANSFERRED TO THE LAND TRUST INVESTMENT FUND REPRESENTING THE FISCAL YEAR 2024 TRANSFER OF LAND SALES REVENUE TO THE LAND TRUST INVESTMENT FUND PER KPB 5.20.080(B)**

**WHEREAS,** the Land Trust Investment Fund (LTIF) was established in September 2018 per KPB Ordinance 2018-29 to manage the financial assets related to Kenai Peninsula Borough (Borough) lands for the long-term benefit of Borough residents; and

**WHEREAS,** per KPB 5.20.080(B), the net proceeds of land sales will be transferred from the Land Trust Fund (LTF) to the LTIF provided that the fund balance policy minimum requirements of the LTF are met; and

**WHEREAS,** the June 30, 2024 ledger has been closed and is currently pending completion of the fiscal year 2024 audit; and

**WHEREAS,** actual land sales revenue collected in the LTF in fiscal year 2024 was \$966,275, exceeding the budgeted amount by \$256,275 due to larger than anticipated negotiated and over the counter land sales receipts; and

**WHEREAS,** this ordinance transfers \$256,275 above the originally budgeted \$710,000 transfer amount from the LTF to the LTIF per KPB 5.20.080(B) while meeting the LTF minimum fund balance requirements;

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

**SECTION 1.** That \$256,275 is appropriated from the Land Trust Fund fund balance to be transferred from the Land Trust Fund account 250.21210.50252 to the Land Trust Investment Fund account 252.38250 per KPB 5.20.080(B).

**SECTION 2.** That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY  
OF \* 2024.**

\_\_\_\_\_  
Brent Johnson, Assembly President

ATTEST:

\_\_\_\_\_  
Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

# Kenai Peninsula Borough

## Finance Department

### MEMORANDUM

**TO:** Brent Hibbert, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PM*  
Robert Ruffner, Planning Director *RR*  
Aaron Hughes, Land Management Officer *RR for AH*

**FROM:** Brandi Harbaugh, Finance Director *BH*

**DATE:** September 26, 2024

**RE:** Ordinance 2024-19- 13, Appropriating \$256,275 from the Land Trust Fund to be Transferred to the Land Trust Investment Fund Representing the Fiscal Year 2024 Transfer of Land Sales Revenue to the Land Trust Investment Fund per KPB 5.20.080(B) (Mayor)

Ordinance 2018-29, established the Land Trust Investment Fund (LTIF) to manage the financial assets related to borough lands for the long-term benefit of the borough residents.

KPB 5.20.080(B) sets out that the net proceeds of land sales will be transferred from the Land Trust Fund (LTF) to the LTIF if the fund balance policy minimum requirements of the LTF are met. The June 30, 2024 ledger has been closed and is currently pending completion of the fiscal year 2024 audit. The LTF current fund balance of \$1.9 million is within the minimum fund balance policy. The additional amount is due to a successful land sale this last spring which generated more sale revenues than originally anticipated during the preparation of the FY25 budget.

This Ordinance transfers \$256,275 above the originally anticipated land sales amount of \$710,000 from the LTF to the LTIF per KPB 5.20.080(B), representing the fiscal year 2024 land sales revenues, while meeting the LTF minimum fund balance requirements.

Your consideration is appreciated.

<b>FINANCE DEPARTMENT ACCOUNT / FUNDS VERIFIED</b>	
Acct. No. <u>250.27910</u>	Amount: <u>\$256,275</u>
By: <u><i>CJ</i></u>	Date: <u>9/25/2024</u>

Introduced by: Mayor  
Date: 10/08/24  
Hearing: 10/22/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2024-19-14**

**AN ORDINANCE ACCEPTING AND APPROPRIATING GRANT FUNDS AND  
CAPITAL PROJECT FUNDS BALANCE FOR THE PURCHASE OF ONE SLIP-ON  
TANKER UNIT**

**WHEREAS,** the Kenai Peninsula Borough (KPB) requested grant funding for the Nikiski Fire Service Area (NFSA); and

**WHEREAS,** the Department of Interior, Office of Wildland Fire, will provide a grant award in the amount of \$30,822 to the KPB for the purpose of the purchase of one slip-on tanker unit that meets minimum specifications required by the grant; and

**WHEREAS,** the grant does not provide for the administrative service fee, therefore there is a request for an additional 1% to be appropriated from the NFSA Capital Project Fund; and

**WHEREAS,** at its regular meeting on October 9, 2024, the NFSA Board recommended \_\_\_\_\_  
\_\_\_\_\_;

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

**SECTION 1.** That the Mayor is authorized to accept a grant from the Department of Interior, Office of Wildland Fire in the amount of \$30,822 paid under PL 117-58 Infrastructure Investment and Jobs Act to the Kenai Peninsula Borough, Nikiski Fire Service Area for purchase of one slip-on tanker unit and is authorized to execute a grant agreement and any other documents deemed necessary to accept and expend the grant and to fulfill the intent and purposes of this ordinance.

**SECTION 2.** That grant funds in the amount of \$30,822 are appropriated to account no. 441.51110.25414.49999 for the Nikiski Fire Department slip-on tanker project and associated expenditures.

**SECTION 3.** That \$308.22 is appropriated from the Nikiski Fire Service Area Capital Project Fund fund balance to account no. 441.51110.25414.49999 for the Nikiski Fire Department slip-on tanker project administrative service fee.



**SECTION 4.** That the appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year.

**SECTION 5.** That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \* 2024.**

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Brent Johnson, Assembly President

ATTEST:

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Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

# Kenai Peninsula Borough Grants Administration

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## MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PAM*  
Brandi Harbaugh, Finance Director *EH*  
Trent Burnett, Chief, Nikiski Fire Department *TB*

**FROM:** Elizabeth Hardie, Grants Administrator & Community Liaison *EH*

**DATE:** September 26, 2024

**RE:** Ordinance 2024-19-14, Accepting and Appropriating Grant Funds and Capital Project Fund Balance for the Purchase of one Slip-On Tanker Unit (Mayor)

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KPB submitted a request for funds in the amount of \$30,822 to the Department of Interior as part of the Infrastructure Investment and Jobs Act, 16 USC 6592, PL117-58, Sec. 408039(c)(5) on behalf of the Nikiski Fire Service Area (NFSA) for the purchase of one slip-on tanker unit to be installed on a vehicle already in service

The grant does not provide for the administrative service fee, therefore there is a request for an additional 1% to be appropriated from the Nikiski Fire Service Area Capital Project Fund. There is no match requirement for this grant.

The NFSA Board will consider recommending acceptance of the grant and approving the 1% admin fee from their local funds at their October 9, 2024 board meeting.

This Ordinance will authorize the mayor to accept the grant and appropriate the funds.

Your consideration is appreciated.

<b>FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED</b>	
<b>Account:</b> <u>441-51110-25414-49999</u>	<b>Amount:</b> <u>\$ 30,822.00</u>
<b>Account:</b> <u>441-27900</u>	<b>Amount:</b> <u>\$ 308.22</u>
<b>By:</b> <i>EH</i>	<b>Date:</b> <u>9/25/2024</u>

Introduced by: Mayor  
Date: 10/08/24  
Hearing: 10/22/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2024-19-15**

**AN ORDINANCE APPROPRIATING FUNDS FROM THE SOUTH PENINSULA  
HOSPITAL PLANT REPLACEMENT AND EXPANSION FUND FOR THE WOMEN'S  
HEALTH CENTER PROJECT AT SOUTH PENINSULA HOSPITAL**

**WHEREAS,** the Kenai Peninsula Borough (SPH) has entered into an Operating Agreement with South Peninsula Hospital, Inc. (SPHI) for operation of the South Peninsula Hospital and other medical facilities (SPH), and to provide other healthcare programs and services, on a nonprofit basis in order to ensure the continued availability to the South Kenai Peninsula Hospital Service Area (Service Area); and

**WHEREAS,** SPH's Obstetrics, Gynecology and Midwifery services are important components of the high quality, locally coordinated care provided within the Service Area; and

**WHEREAS,** through the addition of services and providers, SPH's Obstetrics, Gynecology and Midwifery has outgrown its two existing facilities; and

**WHEREAS,** SPHI proposes to co-locate Obstetrics, Gynecology and Midwifery services in one space that will be known as the SPH Women's Health Center; and

**WHEREAS,** the estimated cost to remodel the 4,000 square foot space at 4300 Bartlett Street is \$993,661 (approximately \$250 per square foot), and \$19,873.22 for the required 2% administration fee for a total project cost of \$1,013,534.22; and

**WHEREAS,** the Service Area currently has \$6,926,833 in unobligated Plant Replacement and Expansion Funds (PREF); and

**WHEREAS,** the SPHI Board, at its July 24, 2024 regular meeting, adopted a resolution approving the use of PREF funds for the SPH Women's Health Clinic Project; and

**WHEREAS,** the South Kenai Peninsula Hospital Service Area Board, at July 8, 2204, regular meeting, recommended approval of the use of PREF for the SPH Women's Health Clinic Project;

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

**SECTION 1.** That funds in the amount of \$1,013,534.22 are appropriated from the SPH Plant, Replacement and Expansion Fund to Account 491.81210.25SHM.49999 to provide funding for design, renovation, remodel, and other construction related to the SPH Women's Health Clinic Project at South Peninsula Hospital.

**SECTION 2.** That the appropriations made in this ordinance are project length in nature and as such do not lapse at the end of any particular fiscal year.

**SECTION 3.** That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \* 2024.**

---

Brent Johnson, Assembly President

ATTEST:

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Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

# Kenai Peninsula Borough

## Purchasing & Contracting

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### MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PM*

**FROM:** John Hedges, Purchasing & Contracting Director *JH*  
Brandi Harbaugh, Finance Director *BH*

**DATE:** September 26, 2024

**RE:** Ordinance 2024-19- 15, Appropriating Funds from the South Peninsula Hospital Plant Replacement and Expansion Fund for the Women's Health Center Project at South Peninsula Hospital (Mayor)

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South Peninsula Hospital's (SPH) Obstetrics, Gynecology and Midwifery services are important components of the high quality, locally coordinated care provided within the South Kenai Peninsula Hospital Service Area (Service Area) that has outgrown the current facilities for these services.

South Peninsula Hospital, Inc. (SPHI) proposes to remodel the 4,000 square foot space at 4300 Bartlett Street to co-locate Obstetrics, Gynecology and Midwifery services in one space that will be known as the SPH Women's Health Center. The estimated project cost is \$1,013,534.22. This includes a 2% administrative fee pursuant to Resolution 2013-022. In concurrence with KPB Administration, SPHI will manage this project.

Your consideration is appreciated.

<b>FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED</b>	
<b>Account:</b>	<u>491.20602</u>
<b>Amount:</b>	<u>\$ 1,013,534.22</u>
<b>By:</b> <u><i>CH</i></u>	<b>Date:</b> <u>9/26/2024</u>

**SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA BOARD**  
**RESOLUTION 2024-08**

**A RESOLUTION OF THE SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA BOARD RECOMMENDING APPROVAL OF THE USE OF \$993,661 OF PLANT REPLACEMENT AND EXPANSION FUNDS TO FUND THE RELOCATION AND CO-LOCATION OF OBSTETRICS AND GYNECOLOGY AND MIDWIFERY CLINICS WITHIN THE MAIN BUILDING OF THE SOUTH PENINSULA HOSPITAL**

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**WHEREAS** the South Peninsula Hospital’s Obstetrics, Gynecology and Midwifery services are important components of the SPH mission to provide high quality, locally coordinated care; and

**WHEREAS** the South Peninsula Hospital’s Obstetrics, Gynecology and Midwifery Department has outgrown its two existing facilities after adding an additional provider to meet community needs; and

**WHEREAS** the South Peninsula Hospital’s 2023 Master facility plan identified co-location of physician offices on the hospital campus as a strategic priority; and

**WHEREAS** the South Peninsula Hospital currently operates two separate clinic locations offering Obstetrics/Gynecology and Midwifery/Gynecology, respectively, and co-locating these clinics will allow for greater patient convenience, provider collaboration, and better coordinated patient care; and

**WHEREAS** the Obstetrics, Gynecology and Midwifery Department now employs a total of six providers and their support teams, requiring a space with square footage that can only be located within the main SPH hospital building. Consequently, this location will allow SPH providers to be closer to laboring patients, offering greater convenience and access to emergency services; and

**WHEREAS** the proposed location for the new SPH Women’s Health Center is currently occupied by South Peninsula Hospital’s Rehabilitation Department; and

**WHEREAS** the estimated cost to remodel this 4,000 square foot space is \$993,661 (approximately \$250 per square foot); and

**WHEREAS** the South Peninsula Hospital currently has \$6,974,644 in unobligated Plant Replacement and Expansion Funds, which are held for the express purpose of capital repairs and replacement, and it is the intention of SPH Administration to request that an amount not to

exceed \$993,661 of these funds be obligated for the renovation and buildout of an SPH Women's Health Clinic at 4300 Bartlett Street; and

**WHEREAS** the South Peninsula Hospital, Inc., Board of Directors at its meeting of July 24, 2024, reviewed and approved Resolution 2024-18, A Resolution of the South Peninsula Hospital, Inc., Board of Directors approving the use of \$993,661 of Plant Replacement and Expansion Funds to fund the relocation and co-location of obstetrics and gynecology and midwifery clinics within the main hospital building; and

**WHEREAS** the South Peninsula Hospital, Inc. Board of Directors Finance Committee reviewed and approved this resolution at its meeting on July 18, 2024;

**NOW, THEREFORE, BE IT RESOLVED BY THE SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA BOARD:**

That the South Kenai Peninsula Hospital Service Area Board hereby respectfully recommends approval of the obligation and use of Plant Replacement and Expansion Funds in an amount not to exceed \$993,661 for the renovation of space located at 4300 Bartlett Street for the creation of a South Peninsula Hospital Women's Health Clinic.

**PASSED AND ADOPTED BY THE SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA BOARD AT ITS MEETING HELD ON THIS 8<sup>th</sup> DAY OF AUGUST 2024.**

ATTEST:



Helen Armstrong, Chair  
South Kenai Peninsula Hospital Service Area Board

August 8, 2024

Introduced by:	Administration
Date:	July 24, 2024
Action:	Approved
Vote:	Yes-8, No-0 Exc-3, Abst-0

**SOUTH PENINSULA HOSPITAL  
BOARD RESOLUTION  
2024-18**

**A RESOLUTION OF THE SOUTH PENINSULA HOSPITAL BOARD OF DIRECTORS  
APPROVING THE USE OF \$993,661 OF PLANT REPLACEMENT AND EXPANSION  
FUNDS TO FUND THE RELOCATION AND CO-LOCATION OF OBSTETRICS AND  
GYNECOLOGY AND MIDWIFERY CLINICS WITHIN THE MAIN HOSPITAL  
BUILDING**

**WHEREAS**, South Peninsula Hospital’s Obstetrics, Gynecology and Midwifery services are important components of our mission to provide high quality, locally coordinated care; and

**WHEREAS**, South Peninsula Hospital’s Obstetrics, Gynecology and Midwifery Department has outgrown its two existing facilities after adding an additional provider to meet community needs; and

**WHEREAS**, South Peninsula Hospital’s 2023 Master facility plan identified co-location of physician offices on the hospital campus as a strategic priority; and

**WHEREAS**, South Peninsula Hospital currently operates two separate clinic locations which offer Obstetrics/Gynecology and Midwifery/Gynecology, respectively, and co-locating these clinics will allow for greater patient convenience, provider collaboration, and better coordinated patient care and

**WHEREAS**, the Obstetrics, Gynecology and Midwifery Department now employs a total of 6 providers and their support teams, requiring a space with square footage which can only be located within the main hospital building. Consequently, this location will allow our providers to be closer to laboring patients, offering greater convenience and access to emergency services; and

**WHEREAS**, the proposed location for the new SPH Women’s Health Center is currently occupied by South Peninsula Hospital’s Rehabilitation department; and

**WHEREAS**, the estimated cost to remodel this 4,000 square foot space is \$993,661 (approximately \$250 per square foot); and

**WHEREAS**, South Peninsula Hospital currently has \$6,974,644 in unobligated Plant Replacement and Expansion Funds which are held for the express purpose of capital repairs and replacement, and it is the intention of Administration to request that an amount not to exceed \$993,661 of these funds be obligated for the renovation and buildout of an SPH Women’s Health Clinic at 4300 Bartlett Street; and

**WHEREAS**, the South Peninsula Hospital Board Finance Committee reviewed and approved this resolution at their meeting on July 18, 2024.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF SOUTH PENINSULA HOSPITAL:**

1. That the South Peninsula Hospital Board of Directors approves the obligation and use of Plant Replacement and Expansion Funds in an amount not to exceed \$993,661 for the renovation of space located at 4300 Bartlett Street for the creation of an SPH Women’s Health Clinic.



**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF SOUTH PENINSULA AT ITS MEETING HELD ON THIS 24th DAY OF JULY, 2024.**

ATTEST:

DocuSigned by:  
  
CC3FBAE68D8C4FA...  
Mary E. Wythe, Board Secretary

DocuSigned by:  
  
7FEF264292014C5...  
Aaron Weisser, Board President

Introduced by: Mayor  
Date: 10/08/24  
Hearing: 11/12/24  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2024-28**

**AN ORDINANCE ADOPTING THE UPDATED 2024 KENAI PENINSULA BOROUGH  
HAZARD MITIGATION PLAN, A MULTI-JURISDICTIONAL PLAN INCLUDING  
THE CITIES OF SELDOVIA AND SEWARD**

**WHEREAS,** the Kenai Peninsula Borough (KPB) is vulnerable to damages from natural and human-caused hazards which pose a threat to public health and safety and could result in property loss and economic hardship; and

**WHEREAS,** the Hazard Mitigation Plan (Plan), recommends actions to protect people and property at risk that may reduce future public and personal costs of disaster response and recovery as well as reinforce decisions in emergency preparedness efforts; and

**WHEREAS,** the 2024 Plan update incorporates the cities of Seldovia and Seward, resulting in a multi-jurisdictional hazard mitigation plan, with the remaining incorporated cities of Homer, Kenai, Kachemak City, and Soldotna, and Tribal entities invited to be included in the 2029 update cycle; and

**WHEREAS,** the Assembly initially adopted the Plan in 2004, subsequently adopting updated Plans in July 2010, June 2014, and December 2019; and

**WHEREAS,** the Federal Emergency Management Agency (FEMA) disaster recovery funding and grant programs require regular updates to the Plan; and

**WHEREAS,** the 2024 Plan has been updated to meet FEMA’s requirements through the work of the KPB Planning and Emergency Management Departments as well as the State of Alaska Division of Homeland Security & Emergency Management; and

**WHEREAS,** the KPB Planning Commission held a public hearing on this ordinance at its September 23, 2024, meeting and recommended approval;

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

**SECTION 1.** That KPB 2.80.010 is hereby amended as follows:

**2.80.010. Adoption of the hazard mitigation plan.**

The document entitled Kenai Peninsula Borough Hazard Mitigation Plan 2024 Update, a multi-jurisdictional plan which includes the cities of Seldovia and Seward, is hereby adopted as the hazard mitigation plan for the Kenai Peninsula Borough. The Mayor is authorized to make administrative changes to the plan provided the Assembly shall be advised of all such changes.

**SECTION 2.** That this ordinance shall be effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \* 2024.**

\_\_\_\_\_  
Brent Johnson, Assembly President

ATTEST:

\_\_\_\_\_  
Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

# Kenai Peninsula Borough

## Office of Emergency Management

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### MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PM*  
Brenda Ahlberg, Emergency Manager *BA*  
Robert Ruffner, Planning Director *RR*

**FROM:** Mary Toll, HMP 2024 Update Project Manager *MT*

**DATE:** September 26, 2024

**RE:** Ordinance 2024- 28, Adopting the Updated 2024 Kenai Peninsula Borough Hazard Mitigation Plan, a Multi-Jurisdictional Plan Including the Cities of Seldovia and Seward (Mayor)

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Ordinance 2004-33 enacted a borough-wide All-Hazard Mitigation Plan (Plan). The Plan was subsequently updated in 2010 via Ordinance 2010-26, in 2014 via Ordinance 2014-22, and in 2019 via Ordinance 2019-31.

The current 2024 update revises the Plan to include the cities of Seldovia and Seward. Inclusion of the cities of Homer, Kachemak City, Kenai and Soldotna are not in the current update due to staffing shortages following the Covid-19 pandemic. The remaining cities and participating Tribal entities will be invited to participate in the next update cycle.

The goals and proposed mitigation actions for the Seward Bear Creek Flood Service Area (SBCFSA) are included in this update and the flood service area will no longer prepare a stand-alone Plan. As a service area, the SBCFSA is not included as a jurisdiction in this update, and having an independent Plan is unnecessary and a duplication of efforts as service areas fall under the KPB's Plan.

KPB 2.80.010 is being amended to reflect the updated name of the Plan.

The purpose of this hazard mitigation update planning effort is threefold: (1) as a viable tool for reducing community vulnerability to disaster loss and damage; (2) as a requirement for obtaining certain types of future federal and state hazard mitigation funding; and (3) as a means to begin the process toward a full multijurisdictional plan, providing a more cohesive and coordinated process between the KPB and the cities to mitigate hazards.

The KPB cooperated and coordinated the 2024 update with the Plan section of the Alaska Division of Homeland and Emergency Management ("DHS&EM") and with the local state representative for the Region X FEMA office. This coordination was especially important as the State HMP

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September 26, 2024  
Re: O2024- 28

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office implemented a new “Executive Summary” spreadsheet on April 1, 2024, required to be submitted with the Plan for state review. This spreadsheet caused increased and unexpected data research and input in the middle of the process.

The Plan is available for review at the KPB Clerk’s Office and online at the Emergency Management web page with a hyperlink under the 2024 Hazard Mitigation Plan Update:

[KPB Hazard Mitigation Plan Update 2024 \(arcgis.com\)](https://arcgis.com)

The mitigation goals and strategies are provided in that link as an option for minimal review, if desired.

A brief timeline of the update process follows:

RFP issued October 11, 2023  
Bids due November 1, 2023  
Notice to Proceed issued January 25, 2024

APC meetings attended:

- May 8, 2024 Hope/Sunrise
- May 8, 2024 Cooper Landing
- May 8, 2024 Nikiski
- May 15, 2024 Anchor Point
- June 6, 2024 Moose Pass

Community and other meetings attended:

- May 1, 2024 City of Seldovia administration
- May 18, 2024 Funny River Community annual meeting
- May 21, 2024 City of Seward Planning and Zoning Commission
- June 8, 2024 Kenai River Fair
- June 24, 2024 Planning Commission
- July 19, 2024 LEPC

Future Schedule:

- September 23, 2024 Planning Commission (for recommendation to Assembly)
- October 2 and 3 APC (final draft, Assembly memo and ordinance review and recommendation)
- Oct 8 Assembly (ordinance introduction) and Oct 22, 2024 (hearing)

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September 26, 2024  
Re: O2024-28

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The draft Plan was made available on August 2, 2024 for the 30-day public and stakeholder review and comment period, ending September 1, 2024. Notice of Plan availability for comment was sent out to stakeholders via direct email and the public was notified on the social media pages for the Office of Emergency Management, and the cities of Seldovia and Seward. The comments received will be incorporated into the Plan and the revised draft Plan will be sent to the DHS&EM for state review early in September. DHS&EM has 30 days to review the draft Plan. The state comments will be incorporated into the Plan and it will be sent to FEMA for their 45-day review period. If FEMA has any additions or revisions, they will be completed and FEMA will issue an 'Approval Pending Adoption', unless the Assembly has already enacted this ordinance, in which case FEMA will approve the Plan. Plan approval is valid for 5 years. The current 2019 Plan expires December 18, 2024.

Your consideration is appreciated.

Introduced by: Mayor  
Date: 9/21/04  
Hearings: 10/12/04 & 10/26/04  
Action: Enacted as Amended  
Vote: 9 Yes, 0 No

**KENAI PENINSULA BOROUGH  
ORDINANCE 2004-33**

**AN ORDINANCE ADOPTING THE 2004 KENAI PENINSULA BOROUGH  
ALL-HAZARD MITIGATION PLAN**

**WHEREAS,** the Kenai Peninsula Borough is threatened by many forms of natural hazards, including floods, earthquakes, fires and severe weather; and

**WHEREAS,** since 1995, the Kenai Peninsula Borough has suffered four major disaster events; and

**WHEREAS,** the disasters were declared by the Borough Mayor, Governor of Alaska, and President of the United States, which enabled the Borough to receive federal disaster relief funding; and

**WHEREAS,** the Borough received notice from the State of Alaska Division of Homeland Security and Emergency Management (DHS&EM) and the Federal Emergency Management Agency (FEMA) that an adopted All-Hazard Mitigation Plan is required by November 1, 2004 as a prerequisite of future mitigation funding; and

**WHEREAS,** in 2003, the Kenai Peninsula Borough received two grants from the DHS&EM to develop a multi-jurisdictional All-Hazard Mitigation Plan for the Borough and incorporated cities to use for comprehensive planning; and

**WHEREAS,** the purpose of a pre-disaster mitigation plan is to reduce community vulnerability to disaster losses; and

**WHEREAS,** hazard mitigation has proven to be cost effective across the nation and in the State of Alaska; and

**WHEREAS,** the final draft of the Interagency All Lands/All Hands Action Plan, a 5-year strategic plan proposing wildland fire prevention and protection, hazard fuel reduction, forest ecosystem restoration, and community assistance activities within the Kenai Peninsula Borough, will be incorporated into the All-Hazard Mitigation Plan as the wildfire hazard mitigation section; and

**WHEREAS,** the Kenai Peninsula Borough cooperated with the DHS&EM, Cities of Homer, Kachemak, Kenai, Seward, and Soldotna, and the All Lands/All Hands Interagency Wildfire Mitigation group and undertook a public participation process that included public notices and meetings with advisory planning groups, email, mail, and phone outreach to stakeholders, and establishment of an informational online website, which included a public hazard survey; and

**WHEREAS,** the Planning Commission at its October 11, 2004 meeting recommended approval by unanimous consent; and

**WHEREAS,** the draft plan was reviewed by the public, the stakeholders and the Kenai Peninsula Borough Planning Commission; and

**WHEREAS,** the formation of a steering committee is important to successful implementation of the All-Hazard Mitigation Plan.

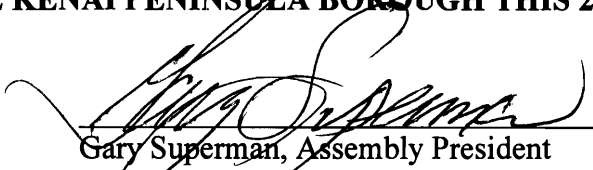
**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:**

**SECTION 1.** That the All-Hazard Mitigation Plan and the Interagency All Lands/All Hands Action Plan are hereby adopted by the Kenai Peninsula Borough Assembly and enacted as Chapter 2.80 Hazard Mitigation. The Mayor is authorized to make administrative changes and advise the Assembly.

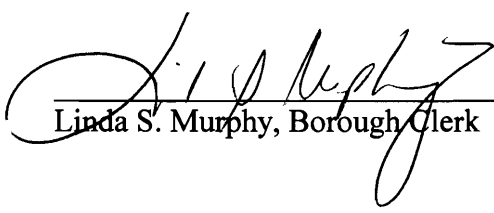
**SECTION 2.** A steering committee will be established to implement the All-Hazard Mitigation Plan. The committee will be composed of the following Department heads or their designees: the Mayor's Office, Planning, Capital Projects, Emergency Management, Risk Management, Road Service Area, Solid Waste, Maintenance, Spruce Bark Beetle, and the Kenai Peninsula School District. The steering committee will be coordinated through the office of the Mayor.

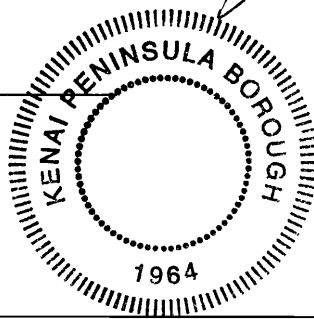
**SECTION 3.** That this ordinance shall take effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 26TH DAY OF OCTOBER, 2004.**

  
\_\_\_\_\_  
Gary Superman, Assembly President

ATTEST:


  
\_\_\_\_\_  
Linda S. Murphy, Borough Clerk





**MEMORANDUM**

**TO:** Brent Johnson, Assembly President  
Members of the Borough Assembly

**FROM:** Peter A. Micciche, Borough Mayor 

**DATE:** September 30, 2024

**RE:** Appointments to Advisory Planning Commissions

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In accordance with KPB 21.02.060, the applicants listed below have been verified as residents within the boundaries to be represented, as well as registered voters within the precincts covered by the commission boundaries.

I hereby submit my recommendations for confirmation by the Assembly.

**HOPE/SUNRISE ADVISORY PLANNING COMMISSION**

Flip Foldager	Seat A	Term Expires 09/30/2027
Richard L. Logan	Seat B	Term Expires 09/30/2027

**MOOSE PASS ADVISORY PLANNING COMMISSION**

Bruce Jaffa	Seat D	Term Expires 09/30/2027
David Pearson	Seat E	Term Expires 09/30/2027

**NIKISKI ADVISORY PLANNING COMMISSION**

Lenora Niesen	Seat D	Term Expires 09/30/2027
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Thank you for your consideration.

**MEMORANDUM**

**TO:** Peter A. Micciche, Borough Mayor  
**THRU:** Robert Ruffner, Planning Director *RR*  
**FROM:** Michele Turner, Borough Clerk *MT*  
**DATE:** September 27, 2024  
**RE:** Advisory Planning Commission Applications for Appointment

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The notice of vacancy for the Advisory Planning Commission Seats were advertised on July 30, 2024. The application period closed on August 20, 2024.

Pursuant to KPB Title 21, the following applicants have been verified as a residents within the advisory commission boundary in which they are applying, and are registered voters within the precincts covered by the commission boundaries.

**HOPE/SUNRISE ADVISORY PLANNING COMMISSION**

Seat A	Flip Foldager
Seat B	Richard L. Logan

**MOOSE PASS ADVISORY PLANNING COMMISSION**

Seat D	Bruce Jaffa
Seat E	David Pearson

**NIKISKI ADVISORY PLANNING COMMISSION**

Seat D	Lenora Niesen
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Thank you.

# Kenai Peninsula Borough Planning Department

Advisory Planning Commission Application Submitted 2024-09-23 19:36:36

APC/Seat: Hope / Sunrise – Seat A (Term Expires 09/30/2027)

<b>Name</b> Flip Foldager	<b>Mobile Phone</b>
<b>Home Phone</b> 9074910302	<b>Work Phone</b> 9074911450
<b>Email</b> sewardrunningalaska@gmail.com	<b>Date of Birth</b> [REDACTED]
<b>SSN</b> [REDACTED]	<b>Voter #</b>
<b>Residence Address</b>	<b>Mailing Address</b> 64850 5th street/ box 10 Hope, AK 99605
<b>How long have you lived in the area served by this Advisory Planning Commission?</b> 6 years	<b>What knowledge, experience, or expertise will you bring to this board?</b> I have gained a lot of experience the last few years having been on the board. I have gained a very good understanding of the history of the area and people's thoughts and desires.

# Kenai Peninsula Borough Planning Department

Advisory Planning Commission Application Submitted 2024-09-20 09:40:36

APC/Seat: Hope / Sunrise – Seat B (Term Expires 09/30/2027)

<b>Name</b>	<b>Mobile Phone</b>
Richard L Hogan	907-715-9365
<b>Home Phone</b>	<b>Work Phone</b>
<b>Email</b>	<b>Date of Birth</b>
info@turnagainkayak.com	██████████
<b>SSN</b>	<b>Voter #</b>
<b>Residence Address</b>	<b>Mailing Address</b>
19289 Discovery Drive Hope, Alaska 99605	po box 153 Hope, Alaska 99605
<b>How long have you lived in the area served by this Advisory Planning Commission?</b>	<b>What knowledge, experience, or expertise will you bring to this board?</b>
9 years	Past experience

# Kenai Peninsula Borough Planning Department

Advisory Planning Commission Application Submitted 2024-09-20 03:13:50

APC/Seat: Moose Pass – Seat D (Term Expires 09/30/2027)

<b>Name</b> Bruce Jaffa	<b>Mobile Phone</b> 9072400362
<b>Home Phone</b> 9072883175	<b>Work Phone</b>
<b>Email</b> bruce@jaffaconstruction.com	<b>Date of Birth</b> [REDACTED]
<b>SSN</b>	<b>Voter #</b>
<b>Residence Address</b> 41575 Seward Highway Moose Pass, Alaska 99631	<b>Mailing Address</b> POB 107 Moose Pass, Alaska 99631
<b>How long have you lived in the area served by this Advisory Planning Commission?</b> 50 years	<b>What knowledge, experience, or expertise will you bring to this board?</b> Current Chair MP APC

# Kenai Peninsula Borough Planning Department

Advisory Planning Commission Application Submitted 2024-09-20 04:37:17

APC/Seat: Moose Pass – Seat E (Term Expires 09/30/2027)

<b>Name</b>	<b>Mobile Phone</b>
David	9072050824
<b>Home Phone</b>	<b>Work Phone</b>
<b>Email</b>	<b>Date of Birth</b>
davidelipearson@gmail.com	██████████
<b>SSN</b>	<b>Voter #</b>
<b>Residence Address</b>	<b>Mailing Address</b>
31165 Atlas Place Moose Pass, AK 99631	PO Box 4 Moose Pass, AK 99631
<b>How long have you lived in the area served by this Advisory Planning Commission?</b>	<b>What knowledge, experience, or expertise will you bring to this board?</b>
18 years	I am the current VP for this board, I This would be my 3rd term.

# Kenai Peninsula Borough Planning Department

Advisory Planning Commission Application Submitted 2024-09-22 18:28:47

APC/Seat: Nikiski – Seat D (Term Expires 09/30/2027)

<b>Name</b> Lenora Niesen	<b>Mobile Phone</b> 9072441095
<b>Home Phone</b>	<b>Work Phone</b>
<b>Email</b> cubwidow@gmail.com	<b>Date of Birth</b> [REDACTED]
<b>SSN</b> [REDACTED]	<b>Voter #</b> [REDACTED]
<b>Residence Address</b> 50092 Halbouty Road Kenai, AK 99611	<b>Mailing Address</b> PO Box 8485 Nikiski, AK 99635
<b>How long have you lived in the area served by this Advisory Planning Commission?</b> 12 years	<b>What knowledge, experience, or expertise will you bring to this board?</b> I have been in Seat D since the APC was started.

Introduced by:	Ecklund
Date:	01/03/23
Action:	Tabled
Vote:	9 Yes, 0 No, 0 Absent
Date:	09/19/23
Action:	Removed from the Table
Vote:	9 Yes, 0 No, 0 Absent
Date:	09/19/23
Action:	Postponed to 10/24/23
Vote:	9 Yes, 0 No, 0 Absent
Date:	10/24/23
Action:	Tabled
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
RESOLUTION 2023-005**

**A RESOLUTION OF INTENT BY THE KENAI PENINSULA BOROUGH ASSEMBLY  
ESTABLISHING THAT FINANCING OF ENERGY AND RESILIENCE  
IMPROVEMENT PROJECTS THROUGH ASSESSMENTS SERVES A VALID PUBLIC  
PURPOSE AND RELATED MATTERS (PACER PROGRAM)**

**WHEREAS,** the Alaska State Legislature enacted the Municipal Property Assessed Clean Energy and Resilience Act ("PACER Act"), Alaska Statutes 29.55, as amended, restated, supplemented or otherwise modified from time-to-time, authorizing local governments to establish an energy and resilience improvement assessment program; and

**WHEREAS,** the PACER Act allows local governments to finance the installation or modification of permanent improvements, fixed to existing privately owned commercial or industrial property, to achieve reduced energy consumption or demand in areas designated by local governments; and

**WHEREAS,** installation or modification by property owners of energy and resilience improvement upgrades to commercial or industrial property in the Kenai Peninsula Borough will serve a public purpose by reducing energy costs, stimulating the economy, improving property valuation, reducing greenhouse gas emissions and creating jobs; and

**WHEREAS,** the Kenai Peninsula Borough, finds that it is convenient and advantageous to establish a program under the PACER Act and designate the geographic area on an areawide basis within the Kenai Peninsula Borough's jurisdiction as an area within which Kenai Peninsula Borough and the record owners of qualified real property may participate under a program established by the PACER Act and enter into financing arrangements in connection therewith;



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

**SECTION 1.** The recitals to this resolution are true and correct and are incorporated into this resolution for all purposes.

**SECTION 2.** For purposes of this resolution, “PACER assessment” shall mean those assessments authorized by the PACER Act.

**SECTION 3.** The Kenai Peninsula Borough hereby determines that establishing a property assessed clean energy and resilience program and financing energy and resilience improvement projects through PACER assessment serves a valid public purpose by reducing energy costs, stimulating the economy, improving property valuation, reducing greenhouse gas emissions, and creating jobs.

**SECTION 4.** The Kenai Peninsula Borough intends to allow privately owned commercial or industrial property owners to make contractual PACER assessment to repay financing for qualified energy and resilience improvement projects under, and pursuant to, the terms of a municipal property assessed clean energy and resilience program subject to, and pursuant to, the PACER Act (“PACER Program”).

**SECTION 5.** Qualified energy and resilience new construction or improvement projects under the PACER Program will include those projects which are fixed to new construction or existing privately owned commercial or industrial property and that (1) are energy improvement projects designed to reduce energy consumption or demand, energy costs, or emissions affecting local air quality, including a product, device, or interacting group of products or devices that use energy technology to generate electricity, provide thermal energy, or regulate temperature; or (2) improve building resilience; resilience improvement projects include projects for seismic improvements, storm water management, flood mitigation and protection, fire hardening, fire or wind resistance, erosion management, snow load management, micro grids for energy storage and backup power generation, water or wastewater efficiency including reuse and energy recovery, electric vehicle charging stations, retrofitting that improves the envelope, structure, or systems of the building, and any other improvement project approved by a municipality as a resilience improvement project.

PACER assessment may not be imposed to repay financing of facilities for undeveloped lots or lots undergoing development at the time of an assessment.

**SECTION 6.** To the extent permitted by law, the entire geographic area within Kenai Peninsula Borough’s jurisdiction may be available for energy and resilience improvement projects under the PACER Program.

**SECTION 7.** Financing for qualified energy and resilience new construction and improvement projects under the PACER Program will be provided by third-party capital providers under a written contract with property owners. The contracts will provide for capital providers to advance funds to property owners on such terms as are agreed between the capital providers and property owners for installation or modification of energy improvement projects, and service the debt secured by PACER assessment through the Kenai Peninsula Borough. The proposed arrangements for financing energy improvement projects may authorize property owners to (1) purchase directly the related equipment and materials for energy improvement and resilience projects; and (2) contract directly, including through lease, a power purchase agreement, or other service contract, for energy and resilience improvement projects.

The Kenai Peninsula Borough does not intend to finance or fund any loan under the PACER Program, rather, the Kenai Peninsula Borough intends to serve only as a Program sponsor to facilitate loan repayment by including PACER assessment on real property tax bills for the improved property, and shall incur no liability for the loan.

Benefited property owners will execute written contracts with the Kenai Peninsula Borough to impose a PACER Program assessment to repay financing of an energy improvement project located on such property. The contract between a property owner and the Kenai Peninsula Borough will authorize Kenai Peninsula Borough to service the debt by PACER assessment for the benefit of the capital provider and enforce the PACER assessment lien as provided in AS 29.45.320 - 29.45.470 for enforcement of property tax liens. In the case of third-party capital financing of energy improvement project(s), an agreement will be entered into by the Kenai Peninsula Borough and the third-party capital provider.

A person or entity that acquires property subject to an assessment under the PACER Program will assume the obligation to pay such PACER assessment.

**SECTION 8.** Subject to law, the Kenai Peninsula Borough shall collect, and enforce PACER assessments in the same manner as other property tax liens.

**SECTION 9.** The report on the proposed PACER Program, as required by AS 29.55.110, will be available for public inspection on the Internet website of [www.kpb.us](http://www.kpb.us) and in the Borough's Finance Department at 144 N. Binkley Street, Soldotna, AK 99669.

**SECTION 10.** The local official administering the PACER Program is the Borough Assessor, or designee, and the appropriate assigned assessor, who will collect the proposed PACE assessment with property taxes imposed on the assessed property.

**SECTION 11.** The Kenai Peninsula Borough will hold a public hearing on the proposed PACER Program and report.

**SECTION 12.** That this resolution takes effect immediately upon adoption.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 3RD DAY OF JANUARY 2023.**

---

Brent Johnson, Assembly President

ATTEST:

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Michele Turner, CMC, Borough Clerk

01/03/23 Vote on motion to table:

Yes: Bjorkman, Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Tupper, Johnson

No: None

Absent: None

09/19/23 Vote on motion to remove from table:

Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson

No: None

Absent: None

09/19/23 Vote to postpone to 10/24/23:

Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson

No: None

Absent: None

10/24/23 Vote on motion to table:

Yes: Cooper, Cox, Ecklund, Elam, Hibbert, Ribbens, Tunseth, Tupper, Johnson

No: None

Absent: None

# Kenai Peninsula Borough Assembly

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## MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, Kenai Peninsula Borough Assembly

**FROM:** Cindy Ecklund, Assembly Member (NM) for CE

**DATE:** December 21, 2022

**SUBJECT:** Resolution 2023-005, Resolution of Intent by The Kenai Peninsula Borough Assembly Establishing that Financing of Energy and Resilience Improvement Projects through Assessments Serves a Valid Public Purpose and Related Matters (PACER Program) (Ecklund)

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The Alaska State Legislature enacted the Municipal Property Assessed Clean Energy and Resilience Act, Alaska Statutes 29.55, as amended, restated, supplemented or otherwise modified from time to time ("PACER Act"), authorizing local governments to establish an energy and resilience improvement assessment program.

The PACER Act allows local governments to finance the installation or modification of permanent improvements, fixed to new construction or existing privately owned commercial or industrial property, to achieve reduced energy consumption or demand in areas designated by local governments.

Installation or modification by property owners of energy and resilience improvement upgrades to commercial or industrial property in the Kenai Peninsula Borough will serve a public purpose by reducing energy costs, stimulating the economy, improving property valuation, reducing greenhouse gas emissions and creating jobs.

The Resolution of Intent includes a finding by Kenai Peninsula Borough Assembly that it is convenient and advantageous to establish a program under the PACER Act and designate the geographic area on an areawide basis within the Kenai Peninsula Borough's jurisdiction as an area within which Kenai Peninsula Borough and the record owners of qualified real property may participate under a program established by the PACER Act and enter into financing arrangements in connection therewith.

Your consideration is appreciated.

**MEMORANDUM**

**TO:** Brent Johnson, Assembly President  
Members, Kenai Peninsula Borough Assembly

**FROM:** Cindy Ecklund, Assembly member

**DATE:** September 19, 2023

**SUBJECT:** LAYDOWN Ecklund Amendment to Resolution 2022-005, a Resolution of Intent by the Kenai Peninsula Borough Assembly Establishing that Financing of Energy and Resilience Improvement Projects through Assessments Serves a Valid Public Purpose and Related Matters (Ecklund)

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These amendments account for updates in the law and date updates since this resolution was introduced.

[Please note the bold underlined language is new and the strikeout language in brackets is to be deleted.]

➤ Amend the second WHEREAS clause to read as follows:

**WHEREAS**, the PACER Act allows local governments to finance the installation or modification of permanent improvements, fixed to privately [~~existing~~] owned commercial or industrial property, **designed** to achieve reduced energy consumption or demand or **to increase resilience** in areas designated by local governments; and

➤ Amend Section 5 to read as follows:

**SECTION 5.** Qualified energy and resilience new construction or improvement projects under the PACER Program will include those projects which are fixed to new construction or existing privately owned commercial or industrial property and that (1) are energy improvement projects designed to reduce energy consumption or demand, energy costs, or missions affecting local air quality, including a product, device, or interacting group of products or devices that use energy technology to generate electricity, provide thermal energy, or regulate temperature; or (2) improve building resilience; resilience improvement projects include projects for seismic improvements, storm water management, flood mitigation and protection, fire hardening, fire or wind resistance, erosion management, snow load management, micro grids for energy storage and backup power generation, water or wastewater efficiency including reuse and energy recovery, electric vehicle charging stations, retrofitting that improves the envelope, structure, or systems of the building, and any other improvement project approved by a municipality as a resilience improvement project.

~~[PACER assessment may not be imposed to repay financing of facilities for undeveloped lots or lots undergoing development at the time of an assessment.]~~

➤ Amend Section 7 to read as follows:

**SECTION 7.** Financing for qualified energy and resilience new construction and improvement projects under the PACER Program will be provided by third-party capital providers under a written contract with property owners. The contracts will provide for capital providers to advance funds to property owners on such terms as are agreed between the capital providers and property owners for installation or modification of energy improvement projects, and service the debt secured by PACER assessment through the Kenai Peninsula Borough. The proposed arrangements for financing energy improvement projects may authorize property owners to (1) purchase directly the related equipment and materials for energy improvement and resilience projects; and (2) contract directly, including through lease, a power purchase agreement, or other service contract, for energy and resilience improvement projects.

The Kenai Peninsula Borough does not intend to finance or fund any loan under the PACER Program, rather, the Kenai Peninsula Borough intends to serve only as a Program sponsor to facilitate loan repayment by including PACER assessment on real property tax bills for the improved property, and shall incur no liability for the loan.

Benefited property owners will execute written contracts with the Kenai Peninsula Borough to impose a PACER ~~[Program]~~ assessment to repay financing of an energy and **resilience** improvement project located on such property. The contract between a property owner and the Kenai Peninsula Borough will authorize Kenai Peninsula Borough to service the debt by PACER assessment for the benefit of the capital provider and enforce the PACER assessment lien as provided in AS 29.45.320 - 29.45.470 for enforcement of property tax liens. In the case of third-party capital financing of energy improvement project(s), an agreement will be entered into by the Kenai Peninsula Borough and the third-party capital provider.

A person or entity that acquires property subject to an assessment under the PACER Program will assume the obligation to pay such PACER assessment.

Your consideration is appreciated.



## **PROGRAM HANDBOOK**

Updated: July 2023





## Definitions

**AK C-PACER Program Handbook** – the program handbook is adopted by local governments to explain to Property Owners the basic rules of the program and how to apply.

**AK C-PACER Program Guide for Local Governments** – this guide provides instruction to local governments looking to establish and administer a C-PACER program using the AK C-PACER program documents and administrative platform.

**Alaska Building Energy Efficiency Standard** – The Alaska Housing Finance Corporation’s Building Energy Efficiency Standard (BEES) was established by the State of Alaska to promote the construction of energy efficient buildings. More information can be found on [the AHFC website](#).

**Alaska C-PACER (“AK C-PACER”)** – an administrative platform, including all requisite template documents to establish and operate a C-PACE program, that any eligible local government choosing to establish a C-PACER program in Alaska can adopt.

**C-PACER** – commercial property assessed clean energy and resilience program.

**C-PACER Act** – HB 80 was signed into law August 2017 and amended by HB 227 in June 2022, codified at [AS 29.55.100 - .165](#). It allows local governments to establish and administer C-PACER programs.

**C-PACER Assessment** – an assessment imposed by a local government at the request of a Property Owner who obtains financing for an Eligible Improvement pursuant to the C-PACER Act.

**C-PACER Lien** – the C-PACER Assessment is a lien on the property as provided in the C-PACER Act which shall run with the improved property and is prior and paramount to all liens except municipal tax liens and special assessments

**C-PACER Project** – the construction, installation, or modification of Eligible Improvements financed pursuant to the C-PACER Act.

**Capital Provider** – a third-party provider of C-PACER financing.

**Capital Provider Contract** – the contract executed by the local government and the C-PACER capital provider that describes the servicing of the C-PACER assessment.

**Eligible Improvement** – an Energy and/or Resilience Improvement Project as described in the C-PACER Act.

**Eligible Property** – a property that may be considered for financing pursuant to the C-PACER Act and the applicable local government’s C-PACER Ordinance and Resolution.

**Energy Improvement Project** – a C-PACER Project designed to reduce energy consumption or demand, energy costs, or emissions affecting local air quality, including a product, device, or interacting group of products or devices that use energy technology to generate electricity, provide thermal energy, or regulate temperature.

**Independent Project Auditor** – an independent third-party not otherwise engaged in the C-PACER Project who holds one of the professional certifications described in the “Technical Requirements.”

**Notice of Contractual Assessment Lien** – the document recorded in the land records of the jurisdiction where a C-PACER project is located that provides notice of the imposition of the C-PACER Assessment on the property receiving the Eligible Improvement.

**Ordinance to Approve a C-PACER Program** – the non-codified ordinance approving a Program Report setting forth the terms and conditions of a C-PACER Program.

**Ordinance to Establish a C-PACER Program** – codified ordinance incorporating the previously enacted Resolution and Intent and Ordinance to Approve a C-PACER Program, establishing the C-PACER program in a particular jurisdiction.

**Owner Contract** – executed by the local government and the owner of an Eligible Property that specifies the terms of the C-PACER Assessment and financing.

**Program Report** – publicly available report describing the terms of a C-PACER program, as specified in the C-PACER Act.

**Renewable Energy** has the meaning given in [AS 42.45.350\(5\)](#).

**Resilience Improvement Project** – a C-PACER Project to improve building resilience including but not limited to projects for seismic improvements, stormwater management, flood mitigation and protection, fire hardening, fire or wind resistance, erosion management, snow load management, microgrids for energy storage and backup power generation, water or wastewater efficiency including reuse and energy recovery, electric vehicle charging stations, retrofitting that improves the envelope, structure, or systems of the building, or any other improvement project approved by a local government as a resilience improvement project.

**Resolution of Intent** – a legislative action taken pursuant to the C-PACER Act that establishes that the financing of Eligible Improvements through assessments serves a valid public purpose.

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## I. Introduction

### About C-PACER

The Alaska PACER statute (“PACER Act”) allows owners of eligible commercial property (“Property Owners”) to obtain long-term financing from qualified private capital providers (“Capital Providers”) for:

- a) energy projects (“EP”) designed to reduce energy consumption or demand, energy costs, or emissions affecting local air quality, including a product, device, or interacting group of products or devices that use energy technology to generate electricity, provide thermal energy, or regulate temperature; or
- b) resilience projects (“RP”) that improve building resilience, including seismic improvements, stormwater management, flood mitigation and protection, fire hardening, fire or wind resistance, erosion management, snow load management, microgrids for energy storage and backup power generation, water or wastewater efficiency including reuse and energy recovery, electric vehicle charging stations, retrofitting that improves the envelope, structure, or systems of the building, and any other improvement project approved by a local government as a resilience improvement project.

To obtain the funds for an EP or a RP, a Property Owner enters into a contract with the Local Government where the property is located to impose an assessment on the eligible property that receives the improvement to repay the financing.

Over 30 states and hundreds of local governments have adopted legislation like C-PACER. According to PACENation, through 2022, cumulative nationwide C-PACER financing exceeded \$4 billion in private investment across 2,900 projects, creating over 52,000 job-years.

This Program Handbook (Handbook) was developed as a guide for the AK C-PACER program platform. This Handbook contains information about:

- Eligibility requirements for properties and projects in Alaska.
- The process for applying for C-PACER project approval.

Local Governments administer a Commercial Property Assessed Clean Energy and Resilience financing program under Alaska Statutes 29.55.100 et seq. as amended by HB227 in 2022. The amendments renamed the program the “Municipal Property Assessed Clean Energy **and Resilience** Act.” Accordingly, this Handbook abbreviates the name as “C-PACER.”

References to sections of the Alaska Statutes (AS) are indicated by “AS [Title].[Chapter].[Section].”

## II. Benefits of C-PACER Financing

C-PACER financing offers benefits to property owners, developers, capital providers, government entities, mortgage lien holders, and building professionals.

### Benefits of C-PACER for Property Owners and Developers

C-PACER is an alternative source of financing to make cost- and energy-saving improvements to commercial buildings of all types, including retail, industrial, agricultural, and multifamily properties.

- **Smaller down payments.** One of the biggest barriers to installing clean energy and resilience upgrades is the sizeable down payment. C-PACER financing reduces the amount of the down payment. For retrofit projects, C-PACER financing typically covers 100% of the cost of the improvement. In new construction projects, C-PACER financing may cover qualified costs (described in the Handbook) up to 25% of the market value of the property.
- **Longer repayment periods.** C-PACER payments are made over the average useful life of the improvements, up to 30 years.
- **Lower interest rates.** The interest rate on C-PACER financing can be substantially lower than rate for subordinate debt or preferred equity. Note that interest rates are at the discretion of the capital provider based on their underwriting process.
- **Cash flow benefits.** Smaller down payments, longer repayment periods, and lower interest rates all contribute to improved project cash flow.
- **Increased property value.** Installing eligible improvements can increase property value by reducing operating costs.
- **Transferable upon sale.** If a Property Owner sells the property before the C-PACER financing is repaid, the C-PACER lien and assessment transfer to the new Owner.
- **Commercial leases may allow the installment payments to be passed through to tenants.** Depending on the terms of a commercial net lease, C-PACER payments may be passed through to the tenant that benefits from the energy cost savings.

### Benefits of C-PACER for Local Governments

C-PACER financing creates jobs by stimulating private investment. C-PACER financing comes entirely from the private sector, requiring no taxpayer funds. The financial risk is borne entirely by a private Capital Provider, and neither state nor local government is liable in the case of a payment default. By making it more affordable to improve commercial properties, the value of local building stock can increase. Energy and resilience upgrades create a more competitive environment for attracting new businesses by lowering energy costs and improving the structural soundness of buildings. Upgraded buildings may also generate higher property tax payments for the local government through higher property values. Finally, C-PACER programs can help local governments meet federal- or state-mandated energy standards as well as achieve local energy efficiency and resilience goals.

### Benefits of C-PACER for Capital Providers

Capital providers see in C-PACER a highly reliable, long-term investment. Requisite capital for C-PACER projects routinely run into the hundreds of thousands to millions of dollars. Through the seniority of the

property assessment, capital providers are secured by the value of the real estate and are repaid through a known repayment stream.

### **Benefits of C-PACER for Existing Mortgage Holders**

C-PACER financing requires the consent of all existing mortgage lien holders prior to closing. C-PACER projects boost net operating income by funding improvements that reduce a building's operating costs while charging a low annual repayment that is frequently less than the resulting energy savings. Increased cash flow improves debt service coverage and raises asset values. C-PACER financing offers lower interest rates than preferred equity or mezzanine debt, helping projects to fill gaps in the capital stack and achieve a lower overall blended cost of capital. Finally, in the unlikely event of default, C-PACER assessments are non-accelerating. Only delinquent installment payments are enforced through the C-PACER lien; the remaining future installments are paid by the Property Owner as they come due.

### **Benefits of C-PACER for Contractors, Architects, Building Engineers**

C-PACER financing enables Property Owners to afford more substantial energy and/or resilience improvement projects. C-PACER finances most hard and soft costs associated with the eligible improvements. For contractors, C-PACER financing is a way to pitch clients on deeper energy and resilience projects that might otherwise be value-engineered out of a building project.

## **III. C-PACER Financing Program Rules**

The Handbook establishes guidelines, eligibility, approval criteria, and an application checklist for the Local Government's C-PACER program ("Program"). The C-PACER Program enables financing for owners of commercial property ("Property Owners") for energy improvement projects and resilience improvement projects (each, an "Eligible Improvement") as described in the C-PACER Act and in this Handbook.

### **1. Establishment of a C-PACER Program**

Through an Ordinance, Local Governments establish a C-PACER Program for commercial properties within the Local Government's boundaries. Check <https://akcpacer.org/available-c-pacer-programs/> for availability in your area.

### **2. Role of the Program Administrator**

The Program Administrator will review the application (see Application Checklist in Exhibit A) for completeness, consistency, and possible errors. Several requirements require input and certification from qualified experts. The Program Administrator will confirm that the expert is appropriately credentialed and that their work satisfies the application requirements. The Program Administrator is not expected to independently re-calculate or re-do the work of the expert.

As part of Program operation, the Program Administrator will:

- Accept and review the Project Application to determine conformance with the Application Checklist (Exhibit A).
- Approve, conditionally approve, or disapprove the Project Application and communicate that decision to the applicant.



- If approved, execute (a) the Owner Contract, (b) the Capital Provider Contract, and (c) Notice of Contractual Assessment (“Notice of Contractual Assessment”) (Exhibit G).
- Record the Notice of Contractual Assessment.

### 3. Eligibility Requirements

All qualifying costs in a project application and approved by the Program Administrator constitute an “Eligible Project” (a “C-PACER Project” or “Project”). Property Owners may receive funding for their Eligible Improvements only from Capital Providers pursuant to a separate Financing Agreement negotiated between the Property Owner and Capital Provider (a “Financing Agreement”).

**Property Owners** must be the legal record holder of the property receiving the eligible improvement and must be current on mortgage and property taxes, and not insolvent or in bankruptcy proceedings. See AS 29.55.110. A Property Owner may be any type of business, corporation, individual, or non-profit organization. If the applicant will become the Owner of the Property when the C-PACER financing closes, the application must include evidence showing the anticipated transfer will occur, for example, a title insurance policy documenting the conditions of sale and conveyance of the Property.

A leasehold interest on qualifying commercial Property is eligible for C-PACER financing with the consent of the fee owner of the commercial Property. All owners of the fee simple title to the subject Property must sign the final application.

**Eligible Properties** are privately-owned commercial or industrial properties, including agricultural property, or a multi-family real property (as defined by the local government), within the boundaries established by the local government that enacted the C-PACER ordinance.

**Eligible Projects** include:

- The new construction, or installation or modification of an Eligible Improvement permanently affixed to an Eligible Property, including projects for the adaptive reuse or gut rehabilitation of an eligible Property.
- The refinancing of projects on existing properties that have had Eligible Improvements installed and completed for no more than two (2) years prior to the expected closing date of the C-PACER refinancing.

**Eligible Improvements:** C-PACER financing is available for the following uses.

- a) Energy Projects (“EP”) designed to reduce energy consumption or demand, energy costs, or emissions affecting local air quality, including a product, device, or interacting group of products or devices that use energy technology to generate electricity, provide thermal energy, or regulate temperature; or
- b) Resilience Projects (“RP”) that improve building resilience, including seismic improvements, stormwater management, flood mitigation and protection, fire hardening, fire or wind resistance, erosion management, snow load management, microgrids for energy storage and backup power generation, water or wastewater efficiency including reuse and energy recovery, electric vehicle charging stations, retrofitting that improves the envelope, structure, or systems

of the building, and any other improvement project approved by a local government as a resilience improvement project.

- c) Appliances that provide significant energy or other utility savings and are functionally attached to the Property for the full length of the assessment may be eligible.

Certain items that are not permanently affixed to a property and are ineligible include:

- Shading devices, furniture, fire extinguishers.
- Cosmetic improvements such as painting, new carpeting.
- Non-commercial / industrial appliances such as microwaves, non-affixed lighting, and other items not affixed to the Property.

#### **4. Technical Requirements**

The C-PACER Act requires the Property Owner on which a C-PACER assessment is imposed to obtain for each proposed energy improvement project or building resilience improvement project,

- (A) a review of the energy, emissions, or resilience baseline conditions, as applicable; and
- (B) the projected reduction in energy costs, energy consumption or demand, or emissions affecting local air quality, or increase in resilience, as applicable.

This requirement is met by a Certificate of Eligible Improvements from a qualified project auditor. Exhibit E lists the minimum acceptable qualifications of a project auditor, and the auditor must supply evidence of those qualifications.

The project auditor will determine if the Application meets the requirements of the C-PACER statute and this Program Handbook, and the auditor must supply work papers explaining the basis for their certifications that are sufficient to satisfy the Program Administrator that program requirements are met.

Exhibit E includes a description of the baseline conditions and necessary documentation for an energy improvement project and a building resilience improvement project for:

- Retrofit of an existing building;
- New construction of a building; and
- Refinancing of a retrofit or new construction.

Property owners, developers, and project auditors should read the baseline and documentation requirements carefully because they are essential to approval of a C-PACER project.

#### **5. Financing Requirements**

The term of C-PACER financing is capped at the lesser of 30 years or the weighted average useful life of the eligible improvements.

The C-PACER financing amount may not exceed 25% of the “market value” of the Property at the time of program application. Market Value means the assessed value of the current tax year or the current or prospective appraised market value as determined by an Alaska certified appraiser.

Existing mortgage lien holders must be given 30 days’ notice prior to the closing of the C-PACER financing, and all mortgage lien holders must consent in writing to the assessment for the project to close. See AS 29.55.115. Exhibit C provides an acceptable template for the notice and consent. A mortgage lien holder has complete discretion to approve or disapprove of C-PACER financing. A Property Owner should consult with their Capital Provider before approaching an existing mortgage lien holder, as many traditional lenders are not familiar with C-PACER financing and may misunderstand how it functions.

**Qualifying Costs** that can be paid for with C-PACER financing include:

- Materials and labor necessary for the eligible improvement project,
- Permit fees;
- Inspection fees;
- Financing and origination fees;
- Capitalized interest;
- Interest reserves;
- Program application and closing fees;
- Project development, architectural, and engineering fees;
- Escrow for prepaid property tax or insurance;
- Capitalized manufacturer’s warranty or maintenance agreement costs; and
- Any other fees or costs incurred by the Property Owner incident to the installation, modification, or improvement.<sup>1</sup>

## IV. Application Process

Property Owners should have a project in mind when they explore C-PACER financing. Property Owners may contact the Local Government or Program Administrator at any time with questions. Property Owners may also find it helpful to speak with a Capital Provider early in the design process for an estimate of the amount of financing available. Property Owners are free to work with any Capital Provider that will provide financing in accordance with the Program’s requirements.

After conferring with one or more Capital Providers, the Property Owner should define the Eligible Improvements. A Property Owner may engage an energy or resilience expert as a Project Auditor to advise during the design process. Each applicant will work with its own project development team to determine the final Project scope and qualifying costs.

The process of obtaining financing under the Program starts when a Property Owner approaches a Capital Provider. The Capital Provider will work with the Property Owner to collect various due diligence items. Once all the items have been received, reviewed, and approved by the Capital Provider, the parties will discuss financing terms.

A description of the C-PACER application process is as follows:

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<sup>1</sup> Examples of qualifying costs are structural improvements necessary to allow the installation of a solar PV array and electrical upgrades necessary to install an efficient HVAC system or efficient lighting.

- (1) The Property Owner and the Capital Provider prepare the Project Application, consisting of the Project Application Checklist and the supporting documents (see Exhibit A). Applicants should review the Project Application Checklist to assure that the documentation needed by the Program Administrator to verify compliance with the C-PACER Act and C-PACER Ordinance is available.
- (2) The Program Administrator will have 10 business days to review and approve the Project Application. If the Office has received an unusually high number of applications or review is delayed because of a *force majeure* event, the Office will notify the Property Owner that the application review will be delayed by no more than 10 additional business days.
- (3) The purpose of the Local Government's application review process is to confirm that the Project Application is complete, that no errors or internal inconsistencies are evident on the face of the Application, and that all attachments conform to the C-PACER Act, the Local Government Ordinance and the Handbook. ***Local Government approval does not constitute endorsement of any representations that may be made regarding the operation and any savings associated with the Eligible Improvements.*** The Local Government may request additional supporting documentation from the applicant. Incomplete Project Applications will be returned to the applicant, and the Program Administrator will notify the applicant about which items were not provided or are insufficient or inaccurate. If the Project Application and supporting documents comply with the Project Application Checklist, the Project Application will be approved, and the approval communicated in writing to the applicant.
- (4) The Project Application may be *conditionally* approved if the application is complete, but the mortgage lienholder consent is not yet available. Conditional approval will be treated the same as an approval with exceptions noted below.
- (5) Upon receipt of application approval, the Capital Provider will draft the Owner Contract, the Capital Provider Contract, and the Notice of Contractual Assessment Lien (Exhibit G). See AS 29.55.110(a) (2)-(3). At or before closing, at the request of the applicant, the designated and authorized official will sign these documents.
- (6) If the Project Application receives conditional approval, the Closing Documents executed by the Local Government will not be released from escrow unless and until all the written consents from mortgage lienholders have been received and executed in accordance with the C-PACER Act and C-PACER Ordinance.
- (7) At closing, the Local Government will record the Owner Contract, the Capital Provider Contract, and the Notice of Contractual Assessment Lien in the Office of the Register of Deeds for the Local Government. See AS 29.55.130. At the election of the applicant, the Local Government may delegate the recording of the Closing Documents to the applicant or its designee(s).
- (8) Following closing of the C-PACER financing and receipt of the proof of recording of the Notice of Contractual Assessment Lien, the Property Owner and its agents may initiate construction of the C-PACER project or otherwise fund the C-PACER financing in accordance with the agreements with the Capital Provider.

## Change Orders

All change orders that result in a substantial alteration of C-PACER funded improvements are required to be pre-approved by the local government or its Program Administrator to confirm that the changes are consistent with the Program. The Property Owner shall provide the following documentation:

- Narrative description of the change in project scope and the reason for such a change;
- Revised C-PACER project budget;
- A letter from a project auditor certifying that the revised improvements are eligible for C-PACER financing; and
- Written approval of the change order by the Capital Provider.

## **1. Application Documents**

The Project Application must be submitted with the following documents (see accompanying file for Exhibits):

1. Project Application Checklist (Exhibit A)
2. Title Search.
3. Proof of Insurance, as required by See AS 29.55.110(15).
4. Certificate of Property's Financial Eligibility (Exhibit B).
5. Mortgage Lienholder(s) Consent (Exhibit C-1 and C-2).
6. Disclosure of Risks (Exhibit D).
7. Certificate of Eligible Improvements (Exhibit E).

## **2. Closing Documents**

The following documents require the signature of the Local Government and shall be part of the closing of any C-PACER transaction. Each document must be similar in substance to the templates appended to this Handbook, although it is expected that Property Owners and Capital Providers will negotiate variations tailored to their specific projects.

- Owner Contract (Exhibit G)
- Capital Provider Contract (Exhibit G)
- Notice of Contractual Assessment Lien (Exhibit G)

## **3. Billing and Collection of Assessments**

C-PACER Assessment payments are billed and collected by the local government in the same manner as property taxes. The local government, or its agent, will remit the payment to the Capital Provider (Exhibit G). See AS 29.55.110(a)(3).

## **4. Delinquency and Enforcement**

Assessment liens will be enforced as provided in AS 29.45.320 - 29.45.470 for enforcement of property tax liens. Assessment liens run with the land, and that portion of the assessment under the assessment contract that has not yet become due is not eliminated by foreclosure of a property tax lien or a C-PACER lien. The Local Government will enforce the C-PACER Lien through the same mechanism that it uses to enforce the liens for ad valorem property taxes.

## **5. Program Fees**

A local government may impose fees to offset the costs of administering a program. See AS 29.55.100(d). The Property Owner must pay this fee to the Local Government at the closing of the transaction between the Property Owner and the Capital Provider, and such payment is a condition precedent to recording. Visit each program's website for details.

**Note:** The administrative fees determined by Local Government and/or its Program Administrator cover the regular costs of the administration of the Program. These costs and expenses do not include any specialized or extraordinary professional services that may be necessary should the circumstances of a particular C-PACER project require them. The Property Owner for such C-PACER project shall be responsible for covering such expenses at cost.

## **6. Templates of Closing Documents**

The Program has adopted template Closing Documents in Exhibit G, the Owner Contract, the Capital Provider Contract, and Notice of Contractual Assessment Lien. A Property Owner and Capital Provider may adapt the forms to the needs of their particular transaction but must not modify or omit any material substantive terms contained in the forms.

## **7. Local Government Has No Liability or Financial Responsibility**

Neither the Local Government, its governing body, executives, or employees are personally liable as a result of exercising any rights or responsibilities granted under this Program. The Local Government shall not pledge, offer, or encumber its full faith and credit for any lien amount under the C-PACER program. No public funds may be used to repay any C-PACER financing obligation.

## **8. Post-Completion Items**

For each completed C-PACER improvement project, the Property Owner must submit verification from an auditor that the Project was properly completed and is operating as intended (Exhibit F). See AS 29.55.120(2).

Upon written confirmation from the capital provider that the C-PACER Assessment has been repaid in full, the local government will release the Assessment from the Property.

## **9. Quality Assurance and Anti-Fraud Measures**

The Local Government and its Program Administrator may audit a C-PACER application or closing documentation at any time. To the extent authorized by state and local law, the Local Government and its Program Administrator may request supplementary information from the Property Owner concerning eligibility for the C-PACER program, use of proceeds of C-PACER financing, and the performance of the C-PACER project for the purpose of quality assurance and anti-fraud.

**Ward, Tamera**

---

**Subject:** FW: <EXTERNAL-SENDER>C-PACER Resolution 2023-005

---

**From:** Phil Kaluza <[pkaluza@gmail.com](mailto:pkaluza@gmail.com)>

**Sent:** Wednesday, October 18, 2023 4:23 PM

**To:** Turner, Michele <[MicheleTurner@kpb.us](mailto:MicheleTurner@kpb.us)>

**Subject:** <EXTERNAL-SENDER>C-PACER Resolution 2023-005

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---

To: KBS Assembly

I strongly urge you to adopt the proposed C-PACER resolution 2023-005.

In light of the diminishing availability of natural gas for space heating and the high cost of heating oil for everyone on the Kenai Peninsula, the C-PACER program will benefit everyone on the Peninsula at no cost to the taxpayer.

Phil Kaluza  
Seward Resident

Dear Members of the Kenai Peninsula Borough Assembly,

I am writing to express my strong support for Resolution 2023-005, which establishes the Property Assessed Clean Energy and Resilience Program (PACER Program) in the Kenai Peninsula Borough. This ordinance, rooted in the Alaska State Legislature's PACER Act, presents a valuable opportunity to address important energy and resilience needs within our community.

The PACER Program's focus on reducing energy costs, stimulating economic growth, improving property valuation, reducing greenhouse gas emissions, and creating jobs aligns perfectly with the priorities of our borough. It is encouraging to see our local government taking proactive steps to facilitate this program, allowing property owners to make contractual PACER assessments to finance energy and resilience improvement projects.

By making these critical improvements more accessible, this ordinance will undoubtedly have a positive impact on our community's sustainability and resilience. I firmly believe that the PACER Program serves a valid public purpose, and I am excited to see it move forward.

I encourage all members of the Kenai Peninsula Borough Assembly to support Resolution 2023-005, as it is a significant step towards a more energy-efficient and resilient future for our borough.

Thank you for your dedication to this important initiative.

Sincerely,

Casie Warner

Seward AK





**Samantha Allen**  
Executive Director

**Board of Directors**

**Melissa Schutter**  
President

**Robbie Huett**  
Vice-President

**Geri Nipp**  
Treasurer

**Jena Petersen**  
Secretary

**Stephanie Millane**

**Hillary Bean**

**Greg Haas**

**Kirsten McNeil**

**Lyrissa Hammer**

**Matt Cope**

**Cliff Krug**

October 19, 2023

To whom it may concern,

The Seward Chamber of Commerce is at the forefront of local business in our community. We recognize the availability of funding opportunities and the expense of year-round building operation as barriers to a thriving year-round economy in Seward. In the hopes of creating more opportunities for entrepreneurs to operate their business sustainably and economically, we are supporters of the C-PACER Legislation making its way to the Kenai Peninsula.

Energy efficiency is a hot topic in Seward and world-wide. The C-PACER Legislation will allow for new and existing services to have access to the grant funding they need to operate year-round. The C-PACER Legislation will have a trickle-down effect, promoting more critical services to operate on a year round schedule. This shift in our seasonally-dependent economy is crucial for the year-round citizens and business operators in Seward.

The Seward Chamber of Commerce supports the efforts of our Borough to make C-PACER Legislation attainable for all businesses on the Kenai Peninsula.

Please give this proposal your full consideration. If you have any questions please contact the Seward Chamber of Commerce at (907) 224-8951.

Best,

Samantha Allen  
Executive Director

## Ward, Tamera

---

**Subject:** FW: <EXTERNAL-SENDER>CPACER: Please Pass to Assembly Members

---

**From:** KellyAnn Cavaretta <[kellyann.cavaretta@aksbdc.org](mailto:kellyann.cavaretta@aksbdc.org)>

**Sent:** Wednesday, October 25, 2023 2:44 PM

**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>; Cox, Tyson <[tysoncox@kpb.us](mailto:tysoncox@kpb.us)>; Mayor Peter Micciche <[pmicciche@kpb.us](mailto:pmicciche@kpb.us)>

**Cc:** Ecklund, Cindy <[CEcklund@kpb.us](mailto:CEcklund@kpb.us)>

**Subject:** <EXTERNAL-SENDER>CPACER: Please Pass to Assembly Members

---

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Hello Mr. Micciche, Mr. Cox and assembly members

My name is KellyAnn Cavaretta. I am writing to you wearing many hats in support of passing the Property Assessed Clean Energy and Resilience - (CPACER) Program. I am really sorry I couldn't be there last night, but I am happy to see this vote has been postponed. I am commercial building owner outside Seward City limits, newly constructed Salted Roots Cabins, a commercial building owner inside city limits in Seward's downtown central business district, housing the both the Flamingo Lounge restaurant, 7 residential units, and 2 additional commercial units, and a transitioning property owner of a 4 plex and 3 additional cabins at Angels Rest on Resurrection Bay.

More importantly that this, I am a small business advisor on the eastern Kenai Peninsula for Alaska Small Business Development Center, and as a board member of Sustainable Seward, and I have been following the roll-out of CPACER program in Anchorage and eagerly awaiting this moment to, yet again, share my support for this program within our own borough. With the Anchorage borough's rollout as a model to learn from and grow with, I believe now is the time for us to think about the future of sustainable business in our communities. With an aging, historic downtown business district in Seward, I believe alternative and less conventional access to commercial capital can help sustain, boost, and thrive our economic environment. Available in the majority of lower 48 states, PACER programs streamline the partnership between commercial property owners, lending institutions and municipalities to finance energy efficiency upgrades.

**Although I cannot answer questions in regards to the toll on the municipality administration, I wanted to share this informative webinar that answers a lot of your questions regarding debt service of these loans.**

<https://www.youtube.com/watch?v=y9Yqm0OyrZ4>

A panel of building owners, banks, energy consultants and specialty lenders who have used or been involved with C-PACER funding talk about the *advantages* they've seen with this innovative type of financing for their commercial clean energy and new construction projects. Speakers: Jessica Lorentz, Sr. Energy Engineer & Principal, Bolder Energy Engineers Phil Reid, VP Commercial Loan Officer, Northrim Bank Sean Ribble, Senior Director Originations, Nuveen Stuart Ogilvie, Ogilvie Properties Inc

As a small business advisor and business owner of an aging commercial building myself, I know, first hand, that a lot of businesses are struggling to manage upkeep and improvements on older commercial buildings. This program would provide an avenue to improve infrastructure and provide an alternate loan process for businesses replacing windows,

adding heat pumps, solar panels, structural beams, LED lighting, and so forth. Oftentimes, it is the roadblock to capital that impedes business owners from making the necessary and expensive modifications on their real estate assets. This causes a generational dilemma, with young businesses inheriting older buildings at an inflated price, with no excess capital to bring its condition to the safety and production standards expected in 2023. CPACER loans are debt service based, rather than equity issues, so having them available makes it easier for motivated commercial building owners to access capital.

Between weatherization, air quality, and seismic issues, this would improve the safety, efficiency, real estate value, and curb appeal of our commercial districts. Additionally, as a borough, many of our businesses struggle around seasonality's cash flow issues. More efficient energy means lower energy bills, which equates to a business's ability to stay open longer and provide services to our community year round. If widely used in the Kenai Peninsula, PACER will ultimately reduce energy costs and carbon emissions across the borough, which is also in my favor as a Sustainable Seward board member.

Thank you for your time and consideration.

Best,

**KellyAnn Cavaretta**

Seward Small Business Advisor

Alaska SBDC Kenai Peninsula Center

W: [aksbdc.org](http://aksbdc.org) P: 907-224-5353 E: [kellyann.cavaretta@aksbdc.org](mailto:kellyann.cavaretta@aksbdc.org)

*In today's increasingly connected world, the protection of your business's digital assets is of paramount importance. October marks Cybersecurity Awareness Month, and Alaska SBDC can assist you in fortifying your business against increasingly sophisticated cyber threats. [Learn more to get started.](#)*

**Disclaimer:** *This e-mail message may contain confidential, privileged information intended solely for the addressee. Please do not read, copy, or disseminate it unless you are the addressee. If you have received this message in error, we would appreciate you forwarding the message back to us and deleting it from your system.*

**Warner, Avery**

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**From:** Cindy Ecklund  
**Sent:** Tuesday, January 3, 2023 1:08 PM  
**To:** Turner, Michele  
**Subject:** Fwd: <EXTERNAL-SENDER>CPACE legislation

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----- Forwarded message -----

**From:** Willy Dunne <[wdunne907@gmail.com](mailto:wdunne907@gmail.com)>  
**Date:** Wed, Dec 28, 2022 at 8:31 AM  
**Subject:** <EXTERNAL-SENDER>CPACE legislation  
**To:** Tupper, Mike <[mtupper@kpb.us](mailto:mtupper@kpb.us)>, Lane Chesley <[lchesley@kpb.us](mailto:lchesley@kpb.us)>, Ecklund, Cindy <[cecklund@kpb.us](mailto:cecklund@kpb.us)>  
**CC:** Johnson, Brent <[bjohnson@kpb.us](mailto:bjohnson@kpb.us)>, Scott Waterman <[scottwaterman.rsac@gmail.com](mailto:scottwaterman.rsac@gmail.com)>, Navarre Mike <[mnavarre@kpb.us](mailto:mnavarre@kpb.us)>

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Dear Assembly Members,

I am very glad to see the CPACE (aka PACER) program moving forward via KPB Resolution 2023-005. This program has proved beneficial in other Alaska municipalities as well as many states around the US. My participation in CPACE workshops over the past few years has convinced me that it is a valuable program worthy of being adopted here.

Thanks to Cindy Ecklund for sponsoring this and the RSAC for promoting the idea. It will benefit business owners and the Borough. I look forward to seeing enabling ordinances soon.

Willy Dunne

--

Cindy L. Ecklund  
907-362-2276

## Warner, Avery

---

**From:** Cindy Ecklund  
**Sent:** Tuesday, January 3, 2023 1:07 PM  
**To:** Turner, Michele  
**Subject:** <EXTERNAL-SENDER>Fwd: PACER resolution of intent

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----- Forwarded message -----

**From:** Peter Crimp <[petercrimp@gmail.com](mailto:petercrimp@gmail.com)>  
**Date:** Sun, Jan 1, 2023 at 1:22 PM  
**Subject:** Re: PACER resolution of intent  
**To:** Cindy Ecklund <[ecklundc@gmail.com](mailto:ecklundc@gmail.com)>  
**CC:** Hig Higman <[hig314@gmail.com](mailto:hig314@gmail.com)>, Lori Landstrom <[lmlandstrom81@gmail.com](mailto:lmlandstrom81@gmail.com)>, Scott Waterman <[scottwaterman.rsac@gmail.com](mailto:scottwaterman.rsac@gmail.com)>

Here's the comment that I just submitted to the KPB.  
-Peter

Dear Assembly President Johnson,

As a 20-year energy professional and 40-year Alaska resident, I support the establishment of a program under the State PACER Act for the Kenai Peninsula Borough. At negligible cost to the Borough the program has the potential to save business owners money, improve Borough property values and market competitiveness, protect property from earthquakes and other hazards, and create construction and engineering jobs. I am impressed with the innovative program's approach--including reducing risk to lenders and extending the period for businesses to capture benefits--through attaching the debt for improvements to the property and repaying through property taxes. It has been my experience that properly planned energy projects usually realize savings above debt service starting at year one.

Thank you for your consideration.

Peter Crimp, Principal

Crimp Energy Consulting, Homer, AK

[petercrimp@gmail.com](mailto:petercrimp@gmail.com) :: ph 907-440-6709

On Dec 29, 2022, at 9:54 PM, Hig <[hig314@gmail.com](mailto:hig314@gmail.com)> wrote:

Thanks Cindy - sounds good.

-Hig

On Thu, Dec 29, 2022 at 9:06 PM Cindy Ecklund <[ecklundc@gmail.com](mailto:ecklundc@gmail.com)> wrote:

Hig,



The State Statute section the new legislation is under is Chapter 55 - Municipal Programs. The KPB resolution mirrors the Mat-Su Resolution of intent except where it uses the new term PACER. I think were good. Hopefully the rest of the Assembly thinks so too.

Cindy

On Thu, Dec 29, 2022 at 4:53 PM Hig <[hig314@gmail.com](mailto:hig314@gmail.com)> wrote:

What I'm seeing is this first Whereas:

"the Alaska State Legislature enacted the Municipal Property Assessed Clean Energy and Resilience Act ("PACER Act"), Alaska Statutes 29.55, as amended, restated, supplemented or otherwise modified from time-to-time, authorizing local governments to establish an energy and resilience improvement assessment program;"

specifically mentions municipal properties rather than commercial properties,

However, down lower there's this clause:

"The Kenai Peninsula Borough intends to allow privately owned commercial or industrial property owners to make contractual PACER assessment to repay financing for qualified energy and resilience improvement projects under, and pursuant to, the terms of a municipal property assessed clean energy and resilience program subject to, and pursuant to, the PACER Act ("PACER Program")."

I'm not totally sure what that means, but maybe this implies that the definition of "municipal" will be extended to include eligible commercial properties, thus PACER would be like C-PACE but with "resiliency" and also applying to what would conventionally be called municipal properties?

Or am I misreading "municipal" entirely? I generally think of that as publicly owned property, but maybe I've got that wrong?

-Hig

On Thu, Dec 29, 2022 at 12:18 PM Cindy Ecklund <[ecklundc@gmail.com](mailto:ecklundc@gmail.com)> wrote:

Hig,

The new state plan documents are not out yet but as I understand the amended State statute they included the word resilience into the statute and will call the program PACER now instead of C-PACE. I called the state a month ago and they don't expect the new documents to be out until January or February. In Washington the program is called C-PACER but for now PACER is what the state said on the phone.

Peter please correct me if you know of other info.

Cindy

On Thu, Dec 29, 2022 at 11:40 AM Hig <[hig314@gmail.com](mailto:hig314@gmail.com)> wrote:

Hi Cindy and Peter,

Looking at the PACER resolution ([here](#)) it looks like this is not C-PACE, and that PACER is a separate program that is similar but allows municipal properties rather than commercial

properties to apply for loans like this. Peter - are you up on how PACER and C-PACE relate?

I have someone in Homer (Nancy Hillstrand) who sounds pretty game to comment, but just realized I'm not clear on this detail, so I'd like to get it straightened out before I respond to her with more details.

-Hig

On Wed, Dec 28, 2022 at 8:16 PM Hig <[hig314@gmail.com](mailto:hig314@gmail.com)> wrote:  
That's great Cindy,

I'll see if I can find someone else...

-Hig

On Wed, Dec 28, 2022 at 11:10 AM Lori Landstrom <[ljlandstrom81@gmail.com](mailto:ljlandstrom81@gmail.com)> wrote:  
Good news, I think I've found a Seward small business owner willing to speak on 1/3. Cindy has been apprised and is in contact with Kellyann.  
let's do this.

Lori

"Diversity is being invited to the party. Inclusion is being asked to dance."

-Verna Myers

On Wed, Dec 28, 2022 at 9:39 AM Cindy Ecklund <[ecklundc@gmail.com](mailto:ecklundc@gmail.com)> wrote:  
Peter,

It's been awhile since you presented to the Assembly. A short email in support that includes your experience in the area would be a good reminder.

Hopefully a business somewhere on KPB has been following the program and has some interest already. We can only try!

Thanks again,  
Cindy L. Ecklund

On Wed, Dec 28, 2022 at 9:13 AM Peter Crimp <[petercrimp@gmail.com](mailto:petercrimp@gmail.com)> wrote:  
Hi Cindy.

Looks great. I'm available to write a letter of support or help someone else do so. Since Hig and I spoke at the Assembly meeting earlier this year, would it be better for the message to come from someone else?

Agreed that it would be best for a commercial property owner to express interest, but it's a very short timeline. I'll check with a friend who owns a business in Homer and see if he would be willing.

Peter

On Dec 27, 2022, at 2:08 PM, Cindy Ecklund <[ecklundc@gmail.com](mailto:ecklundc@gmail.com)> wrote:

Hi,

This will be on the agenda 1/3/23. It would be helpful for some positive communication to the Assembly prior to that date. Even better would be finding someone who would be interested in applying for the program to communicate their interest.

Soon,  
Cindy L. Ecklund

----- Forwarded message -----

From: **Kelley, Sean** <[skelley@kpb.us](mailto:skelley@kpb.us)>

Date: Tue, Dec 27, 2022 at 10:35 AM

Subject: PACER resolution of intent

To: Ecklund, Cindy <[CEcklund@kpb.us](mailto:CEcklund@kpb.us)>

CC: Turner, Michele <[MicheleTurner@kpb.us](mailto:MicheleTurner@kpb.us)>, Cindy Ecklund <[ecklundc@gmail.com](mailto:ecklundc@gmail.com)>

Hi Cindy,

Sorry to include both of your emails but this is a bit time sensitive. Michele is going to hold packet until we know if you want to go forward with the resolution of intent.

I have attached a PDF version of both the resolution and accompanying memo. If you approve, you can either click through the Docusign buttons to initial and complete OR you can respond to this email or call Michele and give her approval to initial for you. Whatever you prefer works for us.

Thank you,

Sean



--

**Sean Kelley**

Borough Attorney

Kenai Peninsula Borough

(907)714-2120

*This message, and any attachments, is private and may contain information that is confidential and subject to the Attorney-Client privilege or protected as Attorney Work Product. If you are not the person for whom this message is intended, please delete it and notify me immediately. Please do not copy or send this message to anyone else. Any unauthorized use by others is prohibited. Thank you.*

--

Cindy L. Ecklund

907-362-2276

<PACER Reso of Intent RESO & MEMO.pdf>

--

Cindy L. Ecklund

907-362-2276

--

Hig (Bretwood Higman, PhD)

[hig314@gmail.com](mailto:hig314@gmail.com)

907 290 6992

Ground Truth Alaska ([www.groundtruthalaska.org](http://www.groundtruthalaska.org))

Nuka Research ([www.nukaresearch.com](http://www.nukaresearch.com))

--

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--

Cindy L. Ecklund

907-362-2276

**Ward, Tamera**

---

**Subject:** FW: <EXTERNAL-SENDER>C-PACER Resolution 2023-005

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**From:** Phil Kaluza <[pkaluza@gmail.com](mailto:pkaluza@gmail.com)>

**Sent:** Wednesday, October 18, 2023 4:23 PM

**To:** Turner, Michele <[MicheleTurner@kpb.us](mailto:MicheleTurner@kpb.us)>

**Subject:** <EXTERNAL-SENDER>C-PACER Resolution 2023-005

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Phil Kaluza  
Seward Resident

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I encourage all members of the Kenai Peninsula Borough Assembly to support Resolution 2023-005, as it is a significant step towards a more energy-efficient and resilient future for our borough.

Thank you for your dedication to this important initiative.

Sincerely,

Casie Warner

Seward AK



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Executive Director

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October 19, 2023

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The Seward Chamber of Commerce supports the efforts of our Borough to make C-PACER Legislation attainable for all businesses on the Kenai Peninsula.

Please give this proposal your full consideration. If you have any questions please contact the Seward Chamber of Commerce at (907) 224-8951.

Best,

Samantha Allen  
Executive Director

eComment  
Resolution 2023-005

**Melanie Lucas-Conwell**

Location:

Submitted At: 9:48pm 10-24-23

I'm writing in support of Resolution 2023-005. I administer the C-PACER program for the Municipality of Anchorage and have worked with Alaska Energy Authority to create a statewide C-PACER platform. Since launching the Anchorage C-PACER program in April 2021 and working with other jurisdictions to start their program, we have received many inquiries from commercial property owners in our community looking to use this financial mechanism to finance the installation, operations, and maintenance of upgrades on their buildings that they wouldn't have been able to finance otherwise. Additionally, this program is at no cost to taxpayers, as the loans are made by private lenders. In addition to improving our building stock, these projects are creating local jobs to install, maintain and operate these upgrades. We have closed two C-PACER loans in downtown Anchorage, one for the RIM office building and the other for the Aviator Hotel, both in partnership with Northrim Bank and the support of Mayor Bronson. I'm excited to support and to continue working with the Kenai Peninsula Borough on a C-PACER program and bringing a new financing option for its commercial property owners. Thank you.

Introduced by:	Cox, Hibbert
Substitute Introduced:	06/18/24
R2024-029 (Cox, Hibbert)	See Original for Prior History
Action:	Tabled
Vote:	6 Yes, 3 No, 0 Absent
Action:	Hibbert gave notice to remove from the table
Date:	07/09/24
Action:	
Vote:	

**KENAI PENINSULA BOROUGH  
RESOLUTION 2024-029  
(COX, HIBBERT) SUBSTITUTE**

**A RESOLUTION PLACING AN AREA WIDE QUESTION ON THE OCTOBER 2024  
BALLOT ASKING WHETHER THE BOROUGH SHOULD LEVY UP TO A 12  
PERCENT LODGING TAX ON SHORT-TERM RENTAL ACCOMMODATIONS AND  
OVERNIGHT CAMPING FACILITIES, EXEMPT THESE RENTALS FROM THE  
GENERAL SALES TAX, AND PROVIDE THAT UP TO ONE HALF OF THE TAX  
MAY BE EXEMPTED INSIDE CITIES WITH AN ADOPTED LODGING TAX**

**WHEREAS,** the Kenai Peninsula Borough ("borough") must raise revenue to protect the general fund which is declining because of losses in tax revenues due to our generous borough tax exemptions, to the continuing decline in state assistance to municipalities, and to the increasing reliance on borough funding for education; and

**WHEREAS,** currently, 49 Alaska municipalities including cities and boroughs have a short-term rental tax, also referred to as a short-term accommodations tax, room tax, bed tax or short-term lodging tax, in addition to other sales taxes, with such bed or lodging tax rates ranging from a low of 4 percent to a high of 12 percent; and

**WHEREAS,** of the 19 organized boroughs in Alaska only the Kenai Peninsula Borough, Aleutians East Borough, North Slope Borough, and North West Arctic Borough do not utilize an additional tax on short-term accommodations; and

**WHEREAS,** of the 5 most populated boroughs in Alaska (Anchorage Borough, Matanuska-Susitna Borough, Fairbanks North Star Borough, Kenai Peninsula Borough, and Juneau Borough) only the Kenai Peninsula Borough is without an additional lodging tax on short-term rental accommodations; and

**WHEREAS,** like the other 4 most populated boroughs in Alaska, the economy of the Kenai Peninsula Borough relies heavily on the several hundred thousand visitors who travel to the Kenai Peninsula each year; and

**WHEREAS,** this many visitors create a large demand on public services offered within the borough, which impact borough services including solid waste, roads, recreational services, senior citizen services, 911, emergency services, hospital services, and disaster services; and

**WHEREAS,** a lodging tax on short-term rentals would be defined to include a rental that is less than one month in duration; and

**WHEREAS,** a tax of 12 percent on short-term rentals is estimated to generate an additional revenue of approximately \$1,960,000 in FY2026, \$5,600,000 in FY2027, and \$5,600,000 in FY2028, not including any revenue collected from overnight camping facilities; and

**WHEREAS,** the estimated operating and capital cost to implement and collect a short-term accommodation tax of 12 percent is \$1,105,711 in FY2026, \$313,117 in FY2027, and \$318,680 in FY2028; and

**WHEREAS,** the tax cap of \$500 on sales in the borough outlined in KPB 5.18.430 will not apply to the tax levied on any short-term rental accommodations; and

**WHEREAS,** to enable the tax to apply evenly throughout the borough, the intent is for the ordinance that enacts the levy and code to exempt from the borough's 12 percent short-term accommodation tax an amount equal to a similar city tax of up to one-half of the borough's tax on such rentals inside cities with an adopted short-term rental tax; and

**WHEREAS,** the intent of a short-term lodging tax that exempts cities from up to one-half of the borough's tax in an amount equal to a similar city tax, is for the tax to apply more evenly throughout borough; and

**WHEREAS,** this resolution puts the question on the ballot, if approved, the borough would then follow-up with a short-term rental accommodations chapter of borough code, including overnight camping facilities, which will provide the levy, implementation, and process and procedure for the tax pursuant to AS 29.45.700(a) via future ordinance;

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

**SECTION 1.** That a ballot proposition shall be placed before borough voters at the regular election held on October 1, 2024 to read as follows:

Shall the Kenai Peninsula Borough levy an areawide lodging (bed) tax on short-term rental accommodations and overnight camping facilities?



This tax will:

- Apply to accommodations of less than 30 days;
- Remove the current 3 percent borough general sales tax from short-term accommodation and overnight camping rentals;
- Establish a borough lodging tax of up to 12 percent on short-term accommodation and overnight camping rentals with no daily sales cap of \$500;
- Exempt up to one-half of the borough’s lodging tax in an amount equal to a similar city tax on these rentals with the intent of helping to level the temporary lodging rates inside and outside of the cities in the borough;
- Become effective January 1, 2026.

Yes \_\_\_\_\_ A “yes” vote means you approve of a borough tax on short-term rentals and overnight camping facilities of up to 12 percent that will remove the general sales tax on these rentals. Short-term and overnight camping rentals within cities would be exempted from up to one-half of the borough’s tax in an amount equal to a similar city tax on these rentals.

No \_\_\_\_\_ A “no” vote means you oppose a borough tax on short-term accommodation rentals and overnight camping facilities of up to 12 percent that will remove the general sales tax on these rentals. Short-term and overnight camping rentals within cities would be exempted from up to one-half of the borough’s tax in an amount equal to a similar city tax on these rentals.

**SECTION 2.** That, if approved by a majority of the qualified voters voting on the question, the intent would be to follow-up by enacting a new chapter of KPB Code, the code will:

- 1) Apply to accommodations of less than 30 days;
- 2) Remove the current 3 percent borough general sales tax from short-term accommodation and overnight camping rentals;
- 3) Establish a borough lodging tax of up to 12 percent on short-term accommodation and overnight camping rentals with no daily sales cap of \$500;
- 4) Exempt up to one-half of the borough’s lodging tax in an amount equal to a similar city tax on these rentals with the intent of helping to level the temporary lodging rates inside and outside of the cities in the borough;
- 5) Define “Short-term rental accommodation”.
- 6) Define “Overnight camping facilities”.
- 7) Is effective January 1, 2026.

**SECTION 3.** That this resolution takes effect immediately.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \*, 2024.**

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Brent Johnson, Assembly President

ATTEST:

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Michele Turner, CMC, Borough Clerk

06/18/24 Vote on motion to table:

Yes: Cooper, Elam, Hibbert, Tunseth, Tupper, Johnson

No: Cox, Ecklund, Ribbens

Absent: None

# Kenai Peninsula Borough Assembly

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## MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**FROM:** Tyson Cox, Assembly Vice President  
Brent Hibbert, Assembly Member

**DATE:** June 14, 2024

**SUBJECT:** **LAYDOWN SUBSTITUTE** Resolution 2024-029, Placing an Areawide Question on the October 2024 Ballot Asking Whether the Borough Should Levy Up To a 12 Percent Lodging Tax on Short-Term Rental Accommodations and Overnight Camping Facilities, Exempt these Rentals from the General Sales Tax, and Provide that Up To One Half of the Tax May Be Exempted Inside Cities with an Adopted Lodging Tax (Cox, Hibbert)

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### **Reason for a laydown substitution for Resolution 2024-029:**

This laydown substitution is being brought forward to address suggested wording changes requested from several of our cities to clarify to the public that cities are not being required or given permission by the borough to levy a lodging tax of their own. This oversight was gladly corrected.

The second change is to the wording of the ballot proposition so that it includes the specific items from Section 2 of the resolution. Making the ballot question more specific as to what residents are being asked is intended to help voters with their decision making process. The edits in the substitute do not change the action to be taken if approved by voters.

Your support in replacing Resolution 2024-029 with Substitute Resolution 2024-029 is appreciated.

### **The below are supporting paragraphs for Substitute Resolution 2024-029:**

Placing a lodging tax (“bed tax”) question on the Borough ballot has been before the Assembly several times since 2017. Ordinances 2017-29 and 2018-24, which would have asked the voters to approve a bed tax, were defeated by the Assembly. In June of 2019 Ordinance 2019-09, an updated version of the previous ordinances, was passed by the Assembly then vetoed by the Mayor with a veto override failing 4 Yes, 4 No, 1 Abstained. Five years later, we are asking that the question be placed on the ballot. If approved, the intent would be that this tax will take effect on January 1, 2026.

Currently 49 Alaska cities and boroughs have a bed tax. The tax rates range from a low of 4% to a high of 12%. Of the 19 organized boroughs in Alaska only the Kenai Peninsula Borough, Aleutians East Borough, North Slope Borough, and North West Arctic Borough do not utilize an additional tax on temporary lodging. Of the five most populated boroughs in Alaska (Anchorage Borough, Matanuska-Susitna Borough, Fairbanks North Star Borough, Kenai Peninsula Borough, and Juneau Borough), only the Kenai Peninsula Borough is without an additional sales tax on short-term rental accommodations.

Like the other four most populated boroughs in Alaska, the economy of the Kenai Peninsula Borough relies heavily on the several hundred thousand visitors who travel to the Kenai Peninsula each year. This many visitors create a large demand on public services offered within the Borough, which impacts Borough services including solid waste, roads, recreational and senior citizen services, 911 and emergency services, hospital services, and disaster services.

If placed on the ballot and approved by a majority of the qualified voters, the intent would be to follow-up by enacting a new chapter of KPB Code. The code will:

- Apply to accommodations of less than 30 days;
- Remove the current 3 percent borough general sales tax from short-term accommodation and overnight camping rentals;
- Establish a borough lodging tax of up to 12 percent on short-term accommodation and overnight camping rentals with no daily sales cap of \$500;
- Exempt up to one-half of the borough's lodging tax in an amount equal to a similar city tax on these rentals with the intent of helping to level the temporary lodging rates inside and outside of the cities in the borough;
- Become effective January 1, 2026.

The revenue from this tax will help offset visitor costs, maintain the fund balance, and lower the Borough mill rate as appropriate. Your support in giving Borough residents a chance to vote on including this type of taxation in the Borough is appreciated.

*Please note that the intent is to postpone the hearing on this to the July 9, 2024 regular Assembly meeting to give residents, cities, and interested parties time to comment and make suggestions.*

**BOROUGHS WITHOUT A BED TAX**  
**BOROUGHS WITH A BED TAX**  
**\* = BIG 5 BOROUGH**

**Table 1B**

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Adak	4%	\$ 524,868	5%	\$ 27,634	0	\$ -	0	\$ -	0	\$ -	2%	\$ 100,200	0	\$ -	\$ -
Akiak	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Akiak (2022)	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Akutana	1.5%	\$ 1,789,165	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Alakanuk	4%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Aleknagik	5%	\$ 146,086	9%	\$ 158,230	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Aleutians East Borough	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	2%	\$ 4,824,614	0	\$ -	\$ -
Allakaket	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Ambler	3%	\$ 36,998	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Anaktuvuk Pass	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
* Anchorage	0	\$ -	12%	\$ 39,797,520	8%	\$ 12,635,887	12.61c/stick	\$ 20,986,097	5%	\$ 15,893,264	0	\$ -	5%	\$ 5,798,412	\$ 23,070,338
Anderson	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Angoon (20220)	3%	\$ 82,730	5%	\$ 5,782	0	\$ -	0	\$ -	0	\$ -	\$10/box	\$ 12,000	0	\$ -	\$ -
Aniak	2%	\$ 90,767	0	\$ -	0	\$ -	30% of wholesale	\$ 43,213	0	\$ -	0	\$ -	0	\$ -	\$ -
Anvik	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Atkasuk	0	\$ -	10%	\$ 23,700	0	\$ -	0	\$ -	0	\$ -	2%	\$ 196,989	0	\$ -	\$ -
Bethel	6%	\$ 8,971,468	12%	\$ 515,506	0	\$ -	10.37c/stick or 45% wholesale	\$ 356,754	15%	\$ 554,351	0	\$ -	15%	\$ 892,643	\$ 515,506
Bettles	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Brevig Mission	3%	\$ 40,791	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Bristol Bay Borough	0	\$ -	10%	\$ 318,241	0	\$ -	0	\$ -	0	\$ -	3%	\$ 2,950,650	0	\$ -	\$ 4,389,490
Buckland	6%	\$ 210,900	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Chefornak	2%	\$ 56,520	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Chevak	3%	\$ 125,319	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Chignik	2%	\$ 14,172	\$3/night	\$ 1,695	0	\$ -	0	\$ -	0	\$ -	1% or 2%	\$ 109,028	0	\$ -	\$ -
Chuathbaluk	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Clark's Point	6%	\$ 37,041	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Coffman Cove	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Cold Bay	0	\$ -	10%	\$ 22,074	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 33,188
Cordova	6%	\$ 4,093,781	6%	\$ 182,936	6%	\$ 8,836	6%	\$ 86,900	6%	\$ 86,900	0	\$ -	6%	\$ 86,900	\$ -
Craig	5%	\$ 1,884,812	\$5/day	\$ 34,125	0	\$ -	0	\$ -	6%	\$ 151,445	0	\$ -	10%	Not Provided	\$ 41,891
Deering	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Delta Junction	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Denali Borough	0	\$ -	7.5%	\$ 4,381,202	0	\$ -	0	\$ -	5%	\$ 408,600	0	\$ -	5%	\$ 65,585	\$ 59,539
Dillingham	6%	\$ 3,971,168	10%	\$ 125,635	0	\$ -	10c/stick or 45% wholesale	\$ 283,843	10%	\$ 304,609	0	\$ -	10%	\$ 95,070	\$ 40,458
Diomedes	4%	\$ 19,335	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Eagle	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Edna Bay	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Eek	2%	\$ 61,250	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Egegik	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	3%	\$ 3,002,439	0	\$ -	\$ -
Ekwok	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Elim	3%	\$ 148,001	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Emmonak	4%	\$ 354,343	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Fairbanks	0	\$ -	8%	\$ 4,279,586	0	\$ -	8%	\$ 1,185,478	5%	\$ 2,607,121	0	\$ -	5%	\$ 1,592,043	\$ 546,400
* Fairbanks North Star Borough	0	\$ -	8%	\$ 2,933,702	0	\$ -	8%	\$ 1,403,079	5%	\$ 1,350,005	0	\$ -	5%	\$ 312,521	\$ 79,647
False Pass	3%	\$ 121,616	6%	\$ 1,136	0	\$ -	0	\$ -	0	\$ -	2%	\$ 1,162,400	0	\$ -	\$ -
Fort Yukon	4%	\$ 203,101	0	\$ -	0	\$ -	4%	\$ 18,604	0	\$ -	0	\$ -	0	\$ -	\$ -
Galena	3%	\$ 265,746	6%	\$ 16,618	0	\$ -	6%	\$ 25,431	6%	\$ 25,431	0	\$ -	0	\$ -	\$ -
Gambell	3%	\$ 46,020	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Golovin	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Goodnews Bay	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Grayling	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Gustavus	3%	\$ 525,308	4%	\$ 109,715	0	\$ -	0	\$ -	0	\$ -	\$10/box	\$ 14,080	0	\$ -	\$ -
Haines Borough	5.5%	\$ 4,384,640	4%	\$ 159,000	0	\$ -	\$2/pack or 45% wholesale	\$ 156,890	0	\$ -	0	\$ -	2%	\$ 21,912	\$ -
Holy Cross	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Homer	4.85%	\$ 13,202,822	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Hoonah	6.5%	\$ 3,089,808	0	\$ -	0	\$ -	15%	\$ 68,681	6%	\$ 105,792	0	\$ -	0	\$ -	\$ -
Hooper Bay	5%	\$ 424,716	0	\$ -	0	\$ -	10%	\$ 31,973	0	\$ -	0	\$ -	0	\$ -	\$ -
Houston	2%	\$ 541,604	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	3%	\$ 172,013	\$ 52,175
Hughes	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Huslia	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Hydaburg	6%	\$ 52,897	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
* Juneau	5%	\$ 67,821,581	9%	\$ 3,202,323	0	\$ -	\$3/pack or 45% wholesale	\$ 2,859,330	3%	\$ 1,236,462	0	\$ -	3%	\$ 437,224	\$ -
Kachemak	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kake	5%	\$ 235,148	0	\$ -	0	\$ -	3%	\$ 8,529	3%	\$ 8,529	0	\$ -	0	\$ -	\$ -
Kaktovik	0	\$ -	12%	\$ 8,777	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kaltag	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kasaan	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kenai	3%	\$ 9,227,194	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
*Kenai Peninsula Borough	3%	\$ 45,937,596	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Ketchikan	4%	\$ 15,291,029	7%	\$ 818,595	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	5%	\$ 254,949	\$ -
Ketchikan Gateway Borough	2.5%	\$ 5,220,266	4%	\$ 106,710	0%	\$ -	10c/stick	\$ 824,352	0%	\$ -	2%	\$ 563,050	5%	\$ 116,096	\$ 38,823
Kiana (2022)	3%	\$ 71,683	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
King Cove	6%	\$ 929,261	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	2%	\$ 1,508,000	0%	\$ -	\$ -
Kivalina	2%	\$ 59,590	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Klawock	6.5%	\$ 1,162,810	6%	\$ 27,860	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kobuk	3%	\$ 2,553	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kodiak	7%	\$ 16,599,840	5%	\$ 343,591	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kodiak Island Borough	0%	\$ -	5%	\$ 121,608	0%	\$ -	15c/stick or 75% wholesale	\$ 829,274	0%	\$ -	0%	\$ -	0%	\$ -	\$ 2,280,445
Kotlik	3%	\$ 132,019	0%	\$ -	0%	\$ -	10%	\$ 48,552	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kotzebue	6%	\$ 4,665,785	6%	\$ 114,383	0%	\$ -	11c/stick or 55% wholesale	\$ 326,500	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Koyuk	3%	\$ 78,820	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Koyukuk	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kupreanof	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Kwethluk	5%	\$ 261,679	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Lake and Peninsula Borough	0%	\$ -	6%	\$ 285,939	0%	\$ -	0%	\$ -	0%	\$ -	2%	\$ 3,415,660	0%	\$ -	\$ 25,279
Larsen Bay	3%	\$ 79,612	0%	\$ -	0%	\$ -	3%	\$ 1,571	0%	\$ -	0%	\$ -	0%	\$ -	\$ 12,912
Lower Kalskag	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Manokotak	2%	\$ 37,405	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ 55,348
Marshall	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
*Matanuska-Susitna Borough	0%	\$ -	8%	\$ 1,690,730	0%	\$ -	1.28c/stick	\$ 8,967,727	0%	\$ -	0%	\$ -	5%	\$ 1,830,811	\$ 859,609
McGrath	0%	\$ -	10%	\$ 10,721	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Mekoryuk	4%	\$ 30,888	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Metlakatla (2022)	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Mountain Village	3%	\$ 149,232	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Napakia	5%	\$ 111,806	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Napaskiak	3%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Nenana	4%	\$ 207,283	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
New Stuyahok	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Newhalen	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Nightmute (2022)	2%	\$ 2,187	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Nikolai	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Nome	5%	\$ 7,089,170	6%	\$ 208,910	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Nondalton (2022)	3%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Noorvik	4%	\$ 161,969	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
North Pole	5.5%	\$ 5,597,198	8%	\$ 183,635	0%	\$ -	8%	\$ 120,640	6%	\$ 363,360	0%	\$ -	0%	\$ -	\$ -
North Slope Borough	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Northwest Arctic Borough	0%	\$ -	0%	\$ -	0%	\$ -	\$2/pack or 45% wholesale	\$ 606,754	0%	\$ -	0%	\$ -	\$25/oz flower; \$10/oz stems	\$ 66,891	\$ -
Nuiqsut (2022)	0%	\$ -	12%	\$ 209,851	0%	\$ -	10c/stick	\$ 75,677	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Nulato	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Nunam Iqaa	4%	\$ 20,850	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Nunapitchook	4%	\$ 100,174	0%	\$ -	0%	\$ -	4%	\$ 34,018	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Old Harbor	3%	\$ 35,851	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Ouzinkie	6%	\$ 26,883	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Palmer	3%	\$ 10,780,740	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Pelican	4%	\$ 215,908	\$14/night	\$ 32,076	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Petersburg Borough	6%	\$ 4,164,980	4%	\$ 71,821	0%	\$ -	\$2.33/pack or 45% wholesale	\$ 274,071	0%	\$ -	0%	\$ -	\$25/oz	\$ 24,679	\$ -
Pilot Point	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	3%	\$ 1,751,752	0%	\$ -	\$ -
Pilot Station	4%	\$ 154,279	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Platinum	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Point Hope (2022)	3%	\$ 193,951	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Port Alexander	4%	\$ 21,127	6%	\$ 2,144	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Port Heiden	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Port Lions	0%	\$ -	5%	\$ 2,327	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Quinhagak	3%	\$ 216,566	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Ruby (2022)	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Russian Mission	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Saint George	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Saint Mary's	3%	\$ 198,798	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Saint Michael (2022)	4%	\$ 172,108	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Saint Paul	3.5%	\$ 381,683	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	2% or 3.5%	\$ 524,888	0%	\$ -	\$ -
Sand Point	4%	\$ 878,952	7%	\$ 11,727	0%	\$ -	0%	\$ -	0%	\$ -	2%	\$ 310,522	0%	\$ -	\$ -
Savoonga	4%	\$ 89,661	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Saxman	6.5%	\$ 4,939	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ 237,653
Scammon Bay (2022)	6%	\$ 189,714	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Selawik	6%	\$ 143,569	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Seldovia	2% Oct-Mar; 6.5% Apr-Sept	\$ 355,328	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Seward	4%	\$ 7,635,648	4%	\$ 804,511	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Shageluk (2022)	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Shaktolik	4%	\$ 86,078	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Shishmaref	3%	\$ 102,804	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Shungnak	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Sitka	5% Oct-Mar; 6% Apr-Sept	\$ 19,168,501	6%	\$ 793,040	0%	\$ -	90% wholesale or 13.48c/stick	\$ 846,826	0%	\$ -	\$10/box	\$ 148,530	6%	\$ 125,754	\$ -

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Skagway	3% Oct-Mar; 5% Apr-Sept	\$ 6,803,195	8%	\$ 153,036	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Soldotna	3%	\$ 10,007,421	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Stebbins	5%	\$ 146,522	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Tanana	2%	\$ 23,583	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Teller	3%	\$ 51,563	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Tenakee Springs	2%	\$ 20,107	6%	\$ 1,617	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Thorne Bay	6%	\$ 557,823	4%	\$ 12,095	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Togiak	2%	\$ 188,217	0	\$ -	0	\$ -	0	\$ -	0	\$ -	2%	\$ 77,983	0	\$ -	\$ -
Toksook Bay	2%	\$ 75,586	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Unalakleet	5%	\$ 450,688	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Unalaska	3%	\$ 10,305,540	5%	\$ 190,190	0	\$ -	\$2/pack or 4%	\$ 633,021	0	\$ -	2%	\$ 4,967,773	0	\$ -	\$ 5,221,717
Upper Kalskag	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Utqiagvik (2022)	10%	\$ -	5%	\$ 105,884	0	\$ -	\$2/pack or 20% wholesale	\$ 508,429	0	\$ -	0	\$ -	8%	\$ 188,997	\$ -
Valdez	0	\$ -	6%	\$ 559,726	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Wainwright	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Wales	3%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Wasilla	2.5%	\$ 22,025,521	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Whale Pass	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
White Mountain	1%	\$ 20,345	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Whittier	5%	\$ 717,127	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 400,515
Wrangell	7%	\$ 3,804,290	6%	\$ 64,591	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$10/oz flower, \$2/oz stems	\$ 6,364	\$ -
Yakutat	5%	\$ 1,758,703	8%	\$ 202,083	8%	\$ 40,238	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -

## **BENEFITS OF A KENAI PENINSULA BOROUGH LODGING (BED) TAX**

- **Reduced Burden on Residents:** It will reduce the tax burden on Peninsula residents by shifting a portion of local taxation to visitors who benefit from our community services and amenities.
- **Mill Rate Reduction:** It can be used to reduce the Kenai Peninsula Borough mill rate for all property owners.
- **Revenue Generation:** It can be used to fund essential services, infrastructure improvements, tourism promotion, education, etc.
- **Diversification of Revenue Streams:** It will diversify Borough revenue streams, making our peninsula less dependent on property taxes and general sales tax.
- **Fairness and Equity:** It will be applied at the same rate throughout Borough by exempting a portion in the cities to create a more fair and equitable situation for short-term lodging businesses, both, within and outside of the cities.
- **Simplification of Process:** It will simplify the collect process for all short-term lodging businesses by only requiring a percentage of the sale be collected for an entire stay of a person or group rather than on a per unit, per day basis as it is currently structured.
- **Community Ownership and Pride:** It can be used to support initiatives that strengthen our community's sense of ownership and pride, making the Peninsula an even more appealing destination to visit.
- **Destination Maintenance:** It will create revenue that can be used to maintain and improve the very attractions and services that draw visitors to our Borough.



---

**Subject:** FW: <EXTERNAL-SENDER>Reconsideration: Resolution 2024-029

---

**From:** Duane Bannock <[Duane@uptownmotel.com](mailto:Duane@uptownmotel.com)>

**Sent:** Monday, July 8, 2024 2:44 PM

**To:** Tunseth, Ryan <[rtunseth@kpb.us](mailto:rtunseth@kpb.us)>; Ribbens, Peter <[pribbens@kpb.us](mailto:pribbens@kpb.us)>; Hibbert, Brent <[bhibbert@kpb.us](mailto:bhibbert@kpb.us)>; Cox, Tyson <[tysoncox@kpb.us](mailto:tysoncox@kpb.us)>; Elam, Bill <[belam@kpb.us](mailto:belam@kpb.us)>; Ecklund, Cindy <[CEcklund@kpb.us](mailto:CEcklund@kpb.us)>; Cooper, Kelly <[kcooper@kpb.us](mailto:kcooper@kpb.us)>; Tupper, Mike <[MTupper@kpb.us](mailto:MTupper@kpb.us)>; Johnson, Brent <[bjohnson@kpb.us](mailto:bjohnson@kpb.us)>

**Cc:** Mayor Peter Micciche <[pmicciche@kpb.us](mailto:pmicciche@kpb.us)>; G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>Reconsideration: Resolution 2024-029

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Assembly Members:

Please forgive me in advance for not being in attendance at the July 9th, 2024 Assembly Meeting. As I've shared previously, this is the wrong time of year for me (and most likely for all of us in the hospitality industry) to be spending time away from our sales-tax-paying customers.

Knowing all that we know now regarding the Assembly's ability to 'postpone' as has been earlier suggested as the reason for reconsideration, and noting the calendar will prevent any meaningful time for discourse, I request your 'No' vote to reconsideration and allow this Resolution to die.

If the Assembly desires to reexamine this matter in the future and pledges to go forth in an honest manner, you can count on our willingness to participate using real time customer a and sales tax revenue data.

Thank you for your consideration,

Duane Bannock  
Uptown Motel  
47 Spur View Drive  
Kenai, AK 99611  
907 283 3660  
907 398 2316 cell

---

**Subject:** FW: <EXTERNAL-SENDER>Imploring collaboration - NO 12% bed tax

---

**From:** Kelli Johnson <[kjohnson@aspenhotelsak.com](mailto:kjohnson@aspenhotelsak.com)>

**Sent:** Tuesday, July 9, 2024 8:09 AM

**To:** Tunseth, Ryan <[rtunseth@kpb.us](mailto:rtunseth@kpb.us)>; Ribbens, Peter <[pribbens@kpb.us](mailto:pribbens@kpb.us)>; Hibbert, Brent <[bhibbert@kpb.us](mailto:bhibbert@kpb.us)>; Cox, Tyson <[tysoncox@kpb.us](mailto:tysoncox@kpb.us)>; Elam, Bill <[belam@kpb.us](mailto:belam@kpb.us)>; Ecklund, Cindy <[CEcklund@kpb.us](mailto:CEcklund@kpb.us)>; Cooper, Kelly <[kcooper@kpb.us](mailto:kcooper@kpb.us)>; Tupper, Mike <[MTupper@kpb.us](mailto:MTupper@kpb.us)>; Johnson, Brent <[bjohnson@kpb.us](mailto:bjohnson@kpb.us)>; Mayor Peter Micciche <[pmicciche@kpb.us](mailto:pmicciche@kpb.us)>; G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>; Hibbert, Brent <[bhibbert@kpb.us](mailto:bhibbert@kpb.us)>

**Cc:** Carol Fraser <[cfraser@aspenhotelsak.com](mailto:cfraser@aspenhotelsak.com)>

**Subject:** <EXTERNAL-SENDER>Imploring collaboration - NO 12% bed tax

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Greetings, members of the assembly -

I regret to announce that I will be unable to attend tonight's meeting. I would like to take a minute to 'speak' on the matters at hand... This email is intended to clearly express my opposition of the proposed 12% bed tax. It has been expressed by others in opposition, and I feel compelled to reiterate that hotels are already uniquely taxed. Travelers are taxed nightly throughout their stay - however long, with no cap on that tax. All the pennies add up to dollars, and everyone is looking to save.

We are already experiencing booking trends that lead us to believe a 12% bed tax would be detrimental; Where companies once booked 6 rooms for a 6-man crew, they're now booking 3 rooms and requiring their employees to room together to save. That project that brought them here in the first place? They're doing everything they can to get it done before the deadline to leave early - *to save*.

It's peak season for us. We've asked that this motion be postponed until we can pull together the data to reinforce our statements of opposition on this matter. *The proof* - that this motion would come at a detriment to hoteliers on the peninsula. We *will* do that - if you allow us the time. We will collaborate with the assembly and together we can derive a solution that's equitable and fair for all. Let's do this in the winter - together!

Please, consider the opportunity to collaborate on a better solution with us during winter months. Don't pass a 12% bed tax!

I appreciate your time and consideration,



Aspen Cares For Alaskans

**Kelli Johnson**

**Communications Manager**

P.O. Box 90244 | Anchorage, AK 99509

P: 907.394.4418 F: 907.260.7786

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---

**Subject:** FW: New Public Comment to Assembly Members

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**From:** Kenai Peninsula Borough <[webmaster@kpb.us](mailto:webmaster@kpb.us)>

**Sent:** Tuesday, July 9, 2024 9:14 AM

**To:** BoroughAssembly <[Borough-Assembly@kpb.us](mailto:Borough-Assembly@kpb.us)>; Mayor's Department <[MayorDepartmental@kpb.us](mailto:MayorDepartmental@kpb.us)>

**Cc:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** New Public Comment to Assembly Members

**Your Name:** Scott Adams

**Your Email:** [Showmethefish@yahoo.com](mailto>Showmethefish@yahoo.com)

**Subject:** Bed Tax

**Message:**

Kenai Peninsula Borough Assembly

Please let this resolution die at this moment. To bring up anything of importance during the peak summer months, when most if not all, are really busy, is wrong in my opinion.

I find it interesting that the borough claims, the general fund is declining because of losses in tax revenues due to our generous borough tax exemptions.

I feel this claim is off base, as property values have climbed, in the Homer area at an average of 15-20% in the last couple of years. Making some exemptions pretty much non existent. At the going rate, the KPB will be taxing Homesteaders/Pioneers or folks on limited income, out of their homes.

A bed tax of the very vague of up to 12%, leads one to know, the borough will take the max.

This very well might tip the scale for tourists to look for a different vacation spot. I feel any tax that is placed on one industry vs another, is wrong. As stated by many, this will be a burden on locals, that are staying on the Kenai for work or play.

The KPB states they don't have all the information needed to push this resolution thur, but if the voters approve it. They'll have a year-to see it's affect.

It would have been nice if the KPB Assembly had spent sometime on a a resolution Against Trawler Bycatch, to be put on the ballot. This is something that affects residents of the KPB, if not most of our state.

I hope the KPB Assembly lets this subject die.

Thank you for your time,  
Scott Adams

**Louis Forstner**

**IT Systems Manager**

**Office:** (907) 714-2200

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**Subject:** FW: <EXTERNAL-SENDER>Letter for tonight's assembly packet ...  
**Attachments:** AWA letter to KPB on bed tax.docx

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**From:** Kirkawa <[kirkawa@aol.com](mailto:kirkawa@aol.com)>  
**Sent:** Tuesday, July 9, 2024 9:40 AM  
**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>  
**Cc:** [kirk@alaska-wildland.com](mailto:kirk@alaska-wildland.com); [david@alaska-wildland.com](mailto:david@alaska-wildland.com)  
**Subject:** <EXTERNAL-SENDER>Letter for tonight's assembly packet ...

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Hello Assembly Clerk,  
Please include the attached letter in the packet for tonight's meeting. Thank you very much, Kirk.

**Kirk Hoessle, President and CEO (Chief Exploration Officer)**

Alaska Wildland Adventures

PO Box 389  
Girdwood, Alaska 99587  
907.783.2928

[www.alaskawildland.com](http://www.alaskawildland.com)  
[www.kenairiversidefishing.com](http://www.kenairiversidefishing.com)  
[www.kenaifjordsglacierlodge.com](http://www.kenaifjordsglacierlodge.com)  
[www.kenaibackcountrylodge.com](http://www.kenaibackcountrylodge.com)



# Alaska Wildland Adventures

July 8, 2024

Kenai Peninsula Borough Assembly  
144 N Binkley Street  
Soldotna, AK 99669

Dear Assembly Members,

While we appreciate the efforts the Borough and the Assembly have made to adequately fund our education system and the services needed for residents and visitors, this letter speaks against the proposed 12% bed tax. Please consider the following points:

+ It would be most responsible for you to take up this particular issue when the businesses affected are not involved in operating their essential peak season. This strategy has been repeated by the Assembly many times over the years for travel and tourism matters, and it feels like an underhanded approach to take advantage of getting an initiative swiftly pushed through while so many of us are preoccupied. My colleagues and I have much better things to do this time of year than to write letters like this in the late evening hours the night before a public meeting. Please show some consideration for the businesses ***that truly are your partners for collecting so much of your sales taxes***. Let us tell our story and advocate for our cause in the off-season when we can give it our full attention.

+ We are already faced with an overly aggressive sales tax that hits visitors harder than residents. Visitors pay an uncapped, per day sales tax on activities and accommodations. This means that a visitor pays more tax for a three-night stay at most hotels than a KPB resident does when they buy a boat. Additionally, this overly complicated sales tax puts an outsized burden on business' bookkeeping staff. Why would you burden us with yet another tax? It is time to look to other sources of revenue.

+ Visitors do not vote and therefore have no voice in the matter, yet an unfair financial burden will be placed upon them at a time when inflation is already causing dramatic price increases in the hospitality industry. We should not be financially punishing visitors for their desire to explore the natural and cultural wonders of our Borough. Instead, we should be welcoming, honoring, and respecting them for their willingness to spend their

P.O. Box 389 • Girdwood, Alaska 99587 • Direct: 907.783.2928  
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[www.alaskawildland.com](http://www.alaskawildland.com)

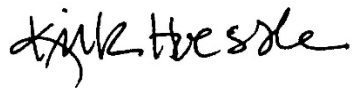
money and time in our communities. Excessive taxation without representation while avoiding increases for residents who benefit from many of these services is irresponsible and, in my view, unethical. Ultimately, we will be driving visitors away over time with this short-sighted approach. Why would we do that?

+ Any and all taxes on the visitor industry must allow a full year before they are enacted. We and other responsible companies have already established our 2025 rates and have entered into contracts with our suppliers and marketing partners for the costs and fees for our services. It is very unfair to initiate new taxes on short notice to a sector of our economy that is in a state of rebound from losses experienced from both the Swan Lake Wildfire of 2019 and the lost year of Covid of 2020.

+ A much more responsible and respectful approach would be to work with the hospitality and travel and tourism community in the off-season months to collaboratively work through fair and equitable tax structures on visitors.

Thank you for considering these points. I urge you to take no action on this initiative.

Respectfully,



Kirk Hoessle, President  
Alaska Wildland Adventures Family of Companies

Kenai Riverside Lodge, Cooper Landing  
Kenai Backcountry Lodge, Skilak Lake  
Kenai Fjords Glacier Lodge, Aialik Bay  
Kenai Fjords Sea Treks, LLC DBA Weather Permitting, Seward  
Alaska Wildland Adventures, Girdwood

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**Subject:** FW: <EXTERNAL-SENDER>Please table the Resolution 2024-029 and Substitute Resolution 2024-029 until fall season....

---

**From:** Serena Sevenser-Byerly (Kenai GM) <[sbyerly@aspenhotelsak.com](mailto:sbyerly@aspenhotelsak.com)>

**Sent:** Tuesday, July 9, 2024 10:31 AM

**To:** Tunseth, Ryan <[rtunseth@kpb.us](mailto:rtunseth@kpb.us)>; Ribbens, Peter <[pribbens@kpb.us](mailto:pribbens@kpb.us)>; Hibbert, Brent <[bhibbert@kpb.us](mailto:bhibbert@kpb.us)>; Cox, Tyson <[tysoncox@kpb.us](mailto:tysoncox@kpb.us)>; Elam, Bill <[belam@kpb.us](mailto:belam@kpb.us)>; Ecklund, Cindy <[CEcklund@kpb.us](mailto:CEcklund@kpb.us)>; Cooper, Kelly <[kcooper@kpb.us](mailto:kcooper@kpb.us)>; Tupper, Mike <[MTupper@kpb.us](mailto:MTupper@kpb.us)>; Johnson, Brent <[bjohnson@kpb.us](mailto:bjohnson@kpb.us)>; Mayor Peter Micciche <[pmicciche@kpb.us](mailto:pmicciche@kpb.us)>; G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>Please table the Resolution 2024-029 and Substitute Resolution 2024-029 until fall season....

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Dear Assembly Members and Mayor  
Micciche,

July 9, 2024

I want to thank you for this opportunity to let the council know how important it is not to tax people for a quick solution to budget your funding. A targeting taxation towards our hospitality industry welcoming our guests, who are not all tourists, but mostly our local Alaskan residents, corporate workers, people transitioning to Alaska, Alaskan families with kids in Sports Teams.

AK residents, visitors, and businesses revamp how they do business to cut costs. AK Residents are having to cut out expenses daily, to continue to live here. Businesses will Zoom their meetings or drive down for the day and drive back to Anchorage, to save on their costs. Businesses will double up their people in rooms with 2 beds to save on cost, putting more strain on our businesses if we can't offer them more Double queen rooms for their needs. During the summer months, our fishing guests will book their reservation for a week and then once they catch their fish, will check out earlier than planned (after 2 or 3 days) and leave us with higher volumes of check outs and not enough housekeepers to cover the quantity of check outs in a day, costing us more in payroll.

People hate being taxed, that is why we live here in Alaska right? No state tax, and affordable taxes in each borough is fair for the services we require to live in this beautiful state.

What we need is collaboration with our community and the council. I would suggest looking at all the Tax Exemption rules we have in each borough and see if we can't revise these first. In the hotel guests staying 30 days or longer, can request a flat tax and not pay the daily 6% tax for their room rate. I think it is time to take this flat tax away.

You state this in the first Whereas, 'The Kenai Peninsula Borough must raise revenue to protect the general fund which is declining because of losses in tax revenues due to our generous borough tax exemptions, to the continuing decline in state assistance to municipalities, and to the increasing reliance on borough funding for education:'

Why are we giving the short- and long-term people a break from paying the daily tax for all the water they use, garbage they make, and roads they travel? How is this fair to our local communities, losing out on the funding you could use for these services and your budgeting? A flat tax of 30.00 sure beats paying 196.20 if they are paying a 109.00 daily room charge for 30 days. Times that by 10 rooms they rent, and you have 300.00 vs 1962.00. I'm sure that 1962.00 would be appreciated by the borough for their budget.

I'm sure there are other Tax Exemption regulations that need revisited and put on the table for our community to vote if it works or if it needs revised to help the budget.

Let's not forget what happened to Seward when the Cruise tax per person was in effect. The cruise lines rerouted their destination to Anchorage, who was more than happy to take their business and not tax each person to visit their town. They lost revenue from each visitor to the shops, restaurants, and entire town. It was a lesson for all of us to learn from. Additional tax is not setting out the "Welcome Mat" to help support our towns and businesses.

We need to look at our own history and not repeat other peoples' mistakes. What might have worked and made the local people happy in 1972 in caps or tax exemptions, might not be working in 2024.

Tourism was flourishing here 40 years ago. We had King fishing that was World Famous for our local guides to make a good living from May-September. Those days are gone. We used to have the months of June, July and August booked a year in advance at all the hotels, just because of King, Red, pink (even years) and Silver Salmon Seasons. I remember when the guides tried to warn Fish & Game not to allow certain size hens to be caught. It was going to ruin their future return to the Kings, but they did not listen. That kind of ignorance we cannot afford when people are trying to manage business for our future generations.

We live on the Kenai Peninsula because of the beauty, slower pace of the big cities and community support. We really are blessed to live here, and we will fight for what is right and what is wrong, to keep this community to be the value it needs to be.

I am requesting that the Resolution 2024-029 and Substitute Resolution 2024-029 not be put on the ballot to vote on and the council schedule an open working session this fall, with our community to find a better way to tax, that is fair to all industries to help fund our government budget better.

Sincerely,



Aspen Cares For Alaskans

**Serena Sevener - Byerly**

**General Manager - Kenai**

10431 Kenai Spur Hwy | Kenai, AK 99611

P: 907.283.2272 F: 907.283.2278

www.AspenHotelsak.com

**Anchorage • Kenai • Soldotna • Homer • Juneau • Sitka • Haines**

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"Aspen cares: Join us in honoring and celebrating cancer survivors and their willful journey toward recovery."



---

**Subject:** FW: <EXTERNAL-SENDER>Resolution 2024-029  
**Attachments:** Aspen Hotels Resolution 2024-029 Please vote no.pdf

---

**From:** Carol Fraser <[cfraser@aspenhotelsak.com](mailto:cfraser@aspenhotelsak.com)>  
**Sent:** Tuesday, July 9, 2024 12:03 PM  
**To:** Tunseth, Ryan <[rtunseth@kpb.us](mailto:rtunseth@kpb.us)>; Ribbens, Peter <[pribbens@kpb.us](mailto:pribbens@kpb.us)>; Hibbert, Brent <[bhibbert@kpb.us](mailto:bhibbert@kpb.us)>; Cox, Tyson <[tysoncox@kpb.us](mailto:tysoncox@kpb.us)>; Elam, Bill <[belam@kpb.us](mailto:belam@kpb.us)>; Ecklund, Cindy <[CEcklund@kpb.us](mailto:CEcklund@kpb.us)>; Cooper, Kelly <[kcooper@kpb.us](mailto:kcooper@kpb.us)>; Tupper, Mike <[MTupper@kpb.us](mailto:MTupper@kpb.us)>; Johnson, Brent <[bjohnson@kpb.us](mailto:bjohnson@kpb.us)>  
**Cc:** Mayor Peter Micciche <[pmicciche@kpb.us](mailto:pmicciche@kpb.us)>; G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>  
**Subject:** <EXTERNAL-SENDER>Resolution 2024-029

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Attached please find an additional letter from Aspen Hotels of Alaska requesting you to vote no on Resolution 2024-029. I am unable to attend the assembly meeting in person as July is our busiest month and I'm in Juneau supporting operations at our Juneau Aspen Hotel. I will be on Zoom and would like to provide comments if there is time.

Thank you,  
Carol



**Carol Fraser**

*Vice President*

P.O. Box 90244 | Anchorage, AK 99509

P: 907.258.0006 F: 907.770.3425

[www.AspenHotelsak.com](http://www.AspenHotelsak.com)

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July 9, 2024

Kenai Peninsula Borough Assembly  
144 N Binkley St.  
Soldotna, AK 99669

Dear Mayor and Assembly Members:

We appreciate your efforts to find additional revenue sources for the Kenai Peninsula Borough but Aspen Hotels of Alaska with hotels in Homer, Soldotna and Kenai are against adding a 12% bed tax based on the following reasons:

Hotels in the Borough are already taxed unlike any other industry. We don't have a tax cap of \$500 like other industries. You are charged tax on your hotel room up until the 30<sup>th</sup> consecutive night. If we charge \$200 a night for 29 days – you pay tax on \$5,800 room. If you buy a trailer for \$5,800 – you only pay tax on the first \$500. Why ANOTHER targeted tax on the hotel industry?

The Kenai Peninsula Borough no longer has a marketing organization that promotes the Borough to visitors. Anchorage has a 12% bed tax – 4% of this tax is dedicated to marketing Anchorage – to the world. \$16 million+ a year is used for social media, online/print marketing, sales trips, convention attendance promotions and more. Their mission is to bring MORE visitors to Anchorage by using the bed tax funds – not just to tax the ones we currently have. The assembly's reasoning behind your proposed 12% is.....to quote the assembly president, "To stick it to tourists like they stick it to us when we travel". Brilliant analogy.

As we have mentioned at the last assembly meeting – without any involvement, communication, or work sessions with our industry – you have pulled a number out of the air to add additional taxes on our industry – and bring it up during the 4 months we have to make our year-round revenue. It would be more responsible of the assembly to slow this process down – host multiple work sessions in the off season where we can provide facts and figures to support a modest bed tax – or determine if one is needed at all. And if a tax is needed – how about a seasonal sales tax instead of just negatively targeting the hotel industry?

**Please vote no** on this initiative and represent the small businesses in the borough by meeting with us, planning thoughtfully for the future and giving us an opportunity to partner with you instead of fighting for what's right and just.

Thank you,

A handwritten signature in cursive script that reads "Carol Fraser".

Carol Fraser  
Vice President

P.O. Box 90244  
Anchorage, AK 99509  
AspenHotelsAK.com • 907.258.0006

---

**Subject:** FW: <EXTERNAL-SENDER>Borough Meeting Tonight

---

**From:** Jamie Eastlick (Soldotna GM) <[soldotnagm@aspenhotelsak.com](mailto:soldotnagm@aspenhotelsak.com)>  
**Sent:** Tuesday, July 9, 2024 12:41 PM  
**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>  
**Subject:** <EXTERNAL-SENDER>Borough Meeting Tonight

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Good Afternoon,

I was very disappointed when I found out that the bed tax was back on the agenda for tonight. Last month many of us expressed that we would love to meet with the assembly members on the off season and find a fair solution to this. Here we are, July, the busiest month for us and it will be voted on again tonight. I am going to do my best to be at the meeting to speak on this. Unfortunately, I do have another meeting scheduled for tonight. I will be back and forth between the two. In case I miss my chance to speak. I would like to encourage you to please table this until we can all meet and find real solutions. We would love to be a part of helping the borough come up with idea.

Please show the hospitality industry some respect and meet with us. Give us a chance to have a solution-based conversation together.



**Jamie Eastlick**

*General Manager* - Soldotna  
326 Binkley Cir. | Soldotna, AK 99669  
P: 907.260.7736 F: 907.260.7786  
[www.AspenHotelsak.com](http://www.AspenHotelsak.com)

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---

**Subject:** FW: <EXTERNAL-SENDER>Kenai Peninsula Borough Assembly Letter - final  
**Attachments:** Kenai Peninsula Borough Assembly Letter - final.pdf

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**From:** Samuels, Ralph (HAP) <[rsamuels@hagroup.com](mailto:rsamuels@hagroup.com)>  
**Sent:** Tuesday, July 9, 2024 1:30 PM  
**To:** Mayor Peter Micciche <[pmicciche@kpb.us](mailto:pmicciche@kpb.us)>; G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>  
**Cc:** Smith, Tracy (HAP) <[tsmith@hagroup.com](mailto:tsmith@hagroup.com)>; Zadra, Steve (HAP) <[szadra@hagroup.com](mailto:szadra@hagroup.com)>; Ducharme, Marc (HAP) <[MDucharme@hagroup.com](mailto:MDucharme@hagroup.com)>  
**Subject:** <EXTERNAL-SENDER>Kenai Peninsula Borough Assembly Letter - final

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July 9, 2024  
Kenai Peninsula Borough Assembly  
144 N. Binkley St.  
Soldotna, AK 99669

Assembly Members and Mayor Micciche:

As the owners of the Kenai Princess Wilderness Lodge in Cooper Landing, we are writing to express our opposition to the proposed bed tax for the Borough.

We are already taxed without the \$500 cap for room nights, which is a targeted tax at one particular segment of the tourism industry.

In other bed tax discussions, the local jurisdiction usually works with hoteliers in setting policies that can both generate monies for the local government, and increase traffic to the hotel. This is a win-win.

The proposal before you does not encourage investment into new hotel properties, expansion of current hotel properties or increasing the yields for the benefit of both the local government and the hotelier.

Instead, it simply punishes hoteliers that have invested in the community with capital spending, job creation, property taxes and economic activity for other small businesses.

Please reject this proposal and vote NO on reconsideration.

Sincerely,

Ralph Samuels  
VP, HAP

The information contained in this email and any attachment may be confidential and/or legally privileged and has been sent for the sole use of the intended recipient. If you are not an intended recipient, you are not authorized to review, use, disclose or copy any of its contents. If you have received this email in error please reply to the sender and destroy all copies of the message. Thank you.

To the extent that the matters contained in this email relate to services being provided by Princess Cruises and/or Holland America Line (together "HA Group") to Carnival Australia/P&O Cruises Australia, HA Group is providing these services under the terms of a Services Agreement between HA Group and Carnival Australia.



July 9, 2024  
Kenai Peninsula Borough Assembly  
144 N. Binkley St.  
Soldotna, AK 99669

Assembly Members and Mayor Micchiche:

As the owners of the Kenai Princess Wilderness Lodge in Cooper Landing, we are writing to express our opposition to the proposed bed tax for the Borough.

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The proposal before you does not encourage investment into new hotel properties, expansion of current hotel properties or increasing the yields for the benefit of both the local government and the hotelier.

Instead, it simply punishes hoteliers that have invested in the community with capital spending, job creation, property taxes and economic activity for other small businesses.

Please reject this proposal and **vote NO** on reconsideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Samuels', written in a cursive style.

Ralph Samuels  
VP, HAP

---

**Subject:** FW: <EXTERNAL-SENDER>Resolution 2024-029- letter to the Assembly.  
**Attachments:** KPB Res. 2024-29 short-term accommodation- Seldovia Letter.pdf

---

**From:** Heidi Geagel <[citymanager@cityofseldovia.com](mailto:citymanager@cityofseldovia.com)>  
**Sent:** Tuesday, July 9, 2024 1:30 PM  
**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>  
**Cc:** Liz Diament <[cityclerk@cityofseldovia.com](mailto:cityclerk@cityofseldovia.com)>  
**Subject:** <EXTERNAL-SENDER>Resolution 2024-029- letter to the Assembly.

---

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Hello,

Please see the attached letter from the City of Seldovia to the KPB Assembly regarding Resolution 2024-029.

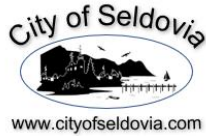
Thank you,

*Heidi Geagel*

City Manager  
City of Seldovia  
(907)234.7643 (office)  
(907)234.7430 (fax)



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P.O. Box B Seldovia, Alaska 99663 Phone: (907) 234-7643 email: [citymanager@cityofseldovia.com](mailto:citymanager@cityofseldovia.com)

---

July 9, 2024

Kenai Peninsula Borough  
144 N. Binkley St.  
Soldotna, AK 99669  
via email: [assemblyclerk@kpb.us](mailto:assemblyclerk@kpb.us)

Dear Kenai Peninsula Borough Assembly Members,

I am writing to you on behalf of the Seldovia City Council to express concern regarding KPB Resolution 2024-029 placing an areawide question on the October ballot asking whether the Borough should levy up to a 12% tax on short-term accommodation rentals and overnight camping facilities, exempt those rentals from the general sales tax, and provide that all cities within the Kenai Peninsula Borough may exempt up to one-half of the Borough's tax on these rentals. While we recognize the potential benefits of generating additional revenue, there are several significant questions and considerations that we believe should be addressed before implementing such a measure.

**Intent of Additional Funds:**

- What is the overall intent of the revenue generated by this tax?
- Can the borough provide a clear breakdown of where revenue will be collected from and how funds will be utilized to support the taxed industry, as well as the overall well-being of the Kenai Peninsula Borough, its residents, and business owners?
- If revenue from the short-term accommodation rentals tax is not committed to education, what impact will this have on educational funding currently provided by the 3% general sales tax?
- Has the borough considered exploring broader tourism-based taxes to share the burden across different sectors of the tourism industry?

**Impact on First Class Cities (e.g., Seldovia):**

- If short-term accommodation rentals are exempted from the general sales tax, how will this impact first-class cities that rely on sales tax revenue?
- For Seldovia, which has a 6.5% summer sales tax, how will the revenue be impacted if short-term accommodations are taxed at 6% year-round without a tax cap?
- Can first-class cities, upon approval by the voter, increase their short-term accommodation tax beyond the borough's proposed tax, for instance, by an additional 0.5% to make up for the difference in existing sales tax?

**Studies on Impact:**

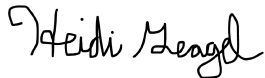


- Have studies been conducted to assess the potential impact of a short-term accommodation tax in our area, including the risk that such a tax could decrease tourism spending in our communities?
- Is there consideration of how businesses may be affected by the additional costs associated with implementing and managing this tax?
- Can the process be simplified to minimize the burden on businesses, particularly regarding professional services like CPAs and bookkeepers?

In conclusion, the Seldovia City Council urges the Kenai Peninsula Borough Assembly to carefully consider any potential impacts of this proposition and invites stakeholders—business owners, residents, and municipalities—to discuss how to devise a thoughtful and well-prepared execution of such a proposition. It is crucial that we ensure transparency, fairness, and thoughtful planning in how this tax may be implemented and utilized.

Thank you for considering our views on this matter. We look forward to your response and to further dialogue on how we can best support our community.

Respectfully,



Heidi Geagel  
City Manager  
City of Seldovia

---

**Subject:** FW: New Public Comment to Assembly Members

---

**From:** Kenai Peninsula Borough <[webmaster@kpb.us](mailto:webmaster@kpb.us)>

**Sent:** Tuesday, July 9, 2024 2:54 PM

**To:** BoroughAssembly <[Borough-Assembly@kpb.us](mailto:Borough-Assembly@kpb.us)>; Mayor's Department <[MayorDepartmental@kpb.us](mailto:MayorDepartmental@kpb.us)>

**Cc:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** New Public Comment to Assembly Members

**Your Name:** Heather Merrill

**Your Email:** [alpineinnmotel@gmail.com](mailto:alpineinnmotel@gmail.com)

**Subject:** 12% Bed Tax

**Message:**

The Alpine Inn Motel is a small, 12 room, seasonal motel. We make our earnings through the months of June-October each year. This timeframe doesn't allow much margin to remain break-even to profitable with inflation and increases in taxation. Because many of the businesses in CL are semi-remote, sole proprietor, mom & pop and seasonal, I petition that it is not prudent to burden us with an additional bed tax of 12%. Thank you in advance for voting against this proposition for our area.

**Louis Forstner**

**IT Systems Manager**

**Office:** (907) 714-2200

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**Subject:** FW: <EXTERNAL-SENDER>RE: Resolution 2024-029 (Proposed KPB Bed Tax) - VOTE NO

---

**From:** [sleepybear@alaska.net](mailto:sleepybear@alaska.net) <[sleepybear@alaska.net](mailto:sleepybear@alaska.net)>

**Sent:** Tuesday, July 9, 2024 4:46 PM

**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>RE: Resolution 2024-029 (Proposed KPB Bed Tax) - VOTE NO

---

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To all KPB Assembly Members:

My apologies, I am unable to attend tonight's meeting in person as we are smack in the middle of peak-season but will be attending virtually.

As the majority of lodging owners do, I believe a KPB bed tax is not only unnecessary, but completely the wrong platform and not a sustainable model to use for collecting additional sales tax. Without proven metrics, the members proposing this resolution are merely taking a shot in the dark.

I second Duane Bannock's comments submitted for the 9 July meeting and request "your '**No**' vote to reconsideration and allow this Resolution to die."

Thank you for your time and consideration.

Teresa Cosman  
Sleepy Bear Cabins LLC  
907-235-5625  
866-235-5630  
907-235-5626 (Fax)  
[sleepybear@alaska.net](mailto:sleepybear@alaska.net)  
[sleepybearalaska.com](http://sleepybearalaska.com)

---

**From:** [sleepybear@alaska.net](mailto:sleepybear@alaska.net) <[sleepybear@alaska.net](mailto:sleepybear@alaska.net)>

**Sent:** Monday, June 17, 2024 2:30 PM

**To:** [assemblyclerk@kpb.us](mailto:assemblyclerk@kpb.us)

**Subject:** Resolution 2024-029 (Proposed KPB Bed Tax) - OPPOSE

---

To all KPB Assembly Members:

As a short-term lodging owner in Anchor Point, I am against a KPB bed tax, especially at the current proposed rate of up to 12%. A bed tax in Anchor Point would cause lodging owners to lose business.

- Public comment and assembly voting should be delayed until after the peak season at the earliest to allow more business owners to be made aware of / become familiar with the details of this proposal, provide feedback and attend meetings. Most of us who are currently aware of

the proposal have only had six days (some of those days are over a weekend) to read through the proposal, spread the word, and submit comments during the busiest time of year prior to the 18 June regular meeting and in preparation for the 9 July public hearing.

I agree with the below comments put forth by other lodging businesses and associations:

- The Borough needs to prove that it can collect sales tax from all short-term rentals before imposing a higher tax rate on businesses that already are complying. Those that already collect and pay will be at an even greater disadvantage against those who are not collecting and paying now and still won't at an even higher rate.
- We propose that the borough consider a lower, broader 'Tourism Tax' that would apply to multiple business categories and not levy so high a rate on lodging alone. So far there has been no interest in considering this model, even though it has been successful in other locales (e.g., [Tourism Tax | South Dakota Department of Revenue \(sd.gov\)](#)).
- Revenues from the tax do not benefit the lodging sector or broader tourism in any way. In Anchorage, 1/3 of its 12% bed tax funds the convention center, 1/3 funds tourism marketing, 1/3 is general funds. The KPB proposal does nothing to support the business sector that is generating the revenue.
- This is not a net neutral cost to local businesses. Increasing the amount of tax dollars collected increases the direct cost of credit card fees by hundreds to thousands of dollars per year, based on the number of accommodations a business has. Lodging businesses already pay more than their fair share of sales tax as we cannot apply the \$500 cap to a guest's full stay but against each day.

As events like the pandemic have proven, all areas of tourism can be and have been adversely affected economically. Relying on one area of commerce to bear the brunt of the burden for sales tax is not a sustainable model. If an additional sales tax must be imposed, a much smaller tax (i.e., 1%) which businesses and their customers, across multiple business categories, can more easily absorb would better provide the necessary tax funds to the borough while covering the ebb-and-flow of the tourism economy and having less negative impact on the profits of each individual business category.

Thank you for your time and consideration.

Teresa Cosman  
Sleepy Bear Cabins LLC  
907-235-5625  
866-235-5630  
907-235-5626 (Fax)  
sleepybear@alaska.net  
sleepybearalaska.com

---

**Subject:** FW: <EXTERNAL-SENDER>Subject: Urgent Opposition to Resolution 2024-029 (Bed Tax)

---

**From:** Quality Inn Kenai <[gm.qualityinnkenai@gmail.com](mailto:gm.qualityinnkenai@gmail.com)>

**Sent:** Thursday, July 11, 2024 2:49 PM

**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>Subject: Urgent Opposition to Resolution 2024-029 (Bed Tax)

---

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Subject: Urgent Opposition to Resolution 2024-029 (Bed Tax)

Dear Kenai Peninsula Borough Assembly Members,

I am writing to you today as the General Manager of the Quality Inn in Kenai and Best Western King Salmon in Soldotna to express my strongest opposition to Resolution 2024-029, which proposes a 12% bed tax on Kenai Peninsula hotels.

The hospitality industry in the Borough already faces a unique and unfair tax burden unlike any other industry. We are currently subject to hotel room tax with no cap on the taxable amount. Unlike other industries that benefit from a \$500 tax cap on purchases, hotels are taxed on the entirety of a guest's stay, even for extended periods exceeding 30 nights. Imposing an additional 12% bed tax on top of this existing, uncapped tax structure is simply unreasonable and punitive.

This proposed bed tax will have a significant negative impact on our industry and the tourism sector as a whole. Guests will be less likely to choose our hotels, opting for alternative lodging options or even shortening their stays to avoid the additional cost. This will not only hurt our bottom line, but also negatively affect related businesses that rely on tourism revenue, such as restaurants, attractions, and retail stores.

We, the hotel industry of the Kenai Peninsula, are committed to being a valuable partner in the Borough's economic development. Instead of resorting to an unfair and targeted tax, I urge the Assembly to consider alternative solutions. We are open to working together to explore options that ensure a fair and equitable distribution of the tax burden across all industries.

For the reasons outlined above, I implore the Assembly to **vote NO** on Resolution 2024-029. Let's work together to find a solution that benefits the entire Borough, not just target small businesses like hotels.

Thank you for your time and consideration.

Sincerely,

Melinda Leichter

General Manager

Quality Inn Kenai, 10352 Kenai Spur Hwy, Kenai, AK 99611

Best Western King Salmon, 35546 Kenai Spur Hwy, Soldotna, AK 99669

--



**Melinda Leichter**  
GENERAL MANAGER  
T. 907.283.6060  
Melinda.QualityInnKenai@gmail.com

Quality Inn  
10352 Kenai Spur Highway  
Kenai, AK 99611  
T. 907.283.6060 | F. 907.283.3874  
QualityInnKenai.com



**Melinda Leichter**

**General Manager**

**Best Western King Salmon**

35546A Kenai Spur Highway

Soldotna, AK 99669

907-262-5857

[www.bestwestern.com](http://www.bestwestern.com)

Introduced by:

Cox, Hibbert

Date:

06/18/24

Action:

Vote:

**KENAI PENINSULA BOROUGH  
RESOLUTION 2024-029**

**A RESOLUTION PLACING AN AREA WIDE QUESTION ON THE OCTOBER 2024  
BALLOT ASKING WHETHER THE BOROUGH SHOULD LEVY UP TO A 12  
PERCENT TAX ON SHORT-TERM ACCOMMODATION RENTALS AND  
OVERNIGHT CAMPING FACILITIES, EXEMPT THESE RENTALS FROM THE  
GENERAL SALES TAX, AND PROVIDE THAT ALL CITIES WITHIN THE KENAI  
MAY EXEMPT UP TO ONE-HALF OF THE BOROUGH'S TAX ON THESE RENTALS**

**WHEREAS,** the Kenai Peninsula Borough ("borough") must raise revenue to protect the general fund which is declining because of losses in tax revenues due to our generous borough tax exemptions, to the continuing decline in state assistance to municipalities, and to the increasing reliance on borough funding for education; and

**WHEREAS,** currently, 49 Alaska municipalities including cities and boroughs have a short-term accommodation rentals tax, also referred to as a room tax, bed tax or short term lodging rental tax, in addition to other sales taxes, with such bed or lodging tax rates ranging from a low of 4 percent to a high of 12 percent; and

**WHEREAS,** of the 19 organized boroughs in Alaska only the Kenai Peninsula Borough, Aleutians East Borough, North Slope Borough, and North West Arctic Borough do not utilize an additional tax on short-term accommodations; and

**WHEREAS,** of the 5 most populated boroughs in Alaska (Anchorage Borough, Matanuska-Susitna Borough, Fairbanks North Star Borough, Kenai Peninsula Borough, and Juneau Borough) only the Kenai Peninsula Borough is without an additional sales tax on short-term accommodations; and

**WHEREAS,** like the other 4 most populated boroughs in Alaska, the economy of the Kenai Peninsula Borough relies heavily on the several hundred thousand visitors who travel to the Kenai Peninsula each year; and

**WHEREAS,** this many visitors create a large demand on public services offered within the borough, which impact borough services including solid waste, roads, recreational & senior citizen services, 911 & emergency services, hospital services, and disaster services; and

**WHEREAS** a short-term accommodation rentals tax would be defined to include a rental that is less than one month in duration; and

**WHEREAS,** a short-term accommodation rentals tax of 12 percent is estimated to generate an additional revenue of approximately \$1,960,000 in FY2026, \$5,600,000 in FY2027, and \$5,600,000 in FY2028, not including any revenue collected from overnight camping facilities; and

**WHEREAS,** the estimated operating and capital cost to implement and collect a short-term accommodation rentals tax of 12 percent is \$1,105,711 in FY2026, \$313,117 in FY2027, and \$318,680 in FY2028; and

**WHEREAS,** the tax cap of \$500 on sales in the borough outlined in KPB 5.18.430 will not apply to the tax levied on any short-term accommodations; and

**WHEREAS,** to enable the cities to levy a similar tax and allow the tax to apply evenly throughout the borough, the intent would be for the ordinance that enacts the levy and code will exempt from the borough’s 12 percent short-term accommodation rentals tax an amount equal to a similar city tax of up to one-half of the borough’s tax on such rentals; and

**WHEREAS,** this resolution puts the question on the ballot, if approved, the borough would then follow-up with a short-term accommodation rentals and overnight camping facilities chapter of borough code, which will provide the levy, implementation, and process and procedure for the tax including specifically authorizing all cities within the borough to levy a short-term accommodation rentals tax, pursuant to AS 29.45.700(a), via future ordinance;

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

**SECTION 1.** That a ballot proposition shall be placed before borough voters at the regular election held on October 1, 2024 to read as follows:

Shall the Kenai Peninsula Borough levy a tax of up to 12 percent on short-term accommodation rentals and overnight camping facilities, exempt such rentals from the general sales tax, and provide that all cities within the Kenai Peninsula Borough may exempt up to one-half of the Borough's short-term accommodations tax?

Yes \_\_\_\_\_ A “yes” vote means you approve of a borough tax on short-term accommodation rentals and overnight camping facilities of up to 12 percent that will remove the general sales tax on these rentals.

No \_\_\_\_\_ A “no” vote means you oppose a borough tax on short-term accommodation rentals and overnight camping facilities of up to 12 percent that will remove the general sales tax on these rentals.



**SECTION 2.** That, if approved by a majority of the qualified voters voting on the quest, the intent would be to follow-up by enacting a new chapter of KPB Code, the code will:

- 1) Establishes a borough tax of up to 12 percent on short-term accommodations or rentals, and overnight camping with no daily sales cap of \$500;
- 2) Exempts short-term accommodations and overnight camping rentals from the current borough general sales tax of 3 percent;
- 3) Exempt any similar tax levied by a city. This exemption in the cities cannot exceed one-half of the borough’s short-term accommodations tax on these rentals;
- 4) Allow cities that levy a similar sales tax on short-term accommodations and overnight camping to exempt up to one-half of the borough’s tax on these rentals with the intent of helping to level the short-term accommodations rates inside and outside of the cities in the borough;
- 5) Define “Short-term accommodation rentals”.
- 6) Define “Overnight camping facilities”.
- 7) Is effective January 1, 2026.

**SECTION 3.** That this resolution takes effect immediately.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \*, 2024.**

---

Brent Johnson, Assembly President

ATTEST:

---

Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:

---

**Subject:** FW: <EXTERNAL-SENDER>KPB Resolution 2024-029

---

**From:** Duane Bannock <[Duane@uptownmotel.com](mailto:Duane@uptownmotel.com)>

**Sent:** Sunday, June 16, 2024 12:16 PM

**To:** Hibbert, Brent <[bhibbert@kpb.us](mailto:bhibbert@kpb.us)>; Tunseth, Ryan <[rtunseth@kpb.us](mailto:rtunseth@kpb.us)>; Ribbens, Peter <[pribbens@kpb.us](mailto:pribbens@kpb.us)>; Cox, Tyson <[tysoncox@kpb.us](mailto:tysoncox@kpb.us)>; Elam, Bill <[belam@kpb.us](mailto:belam@kpb.us)>; Ecklund, Cindy <[CEcklund@kpb.us](mailto:CEcklund@kpb.us)>; Johnson, Brent <[bjohnson@kpb.us](mailto:bjohnson@kpb.us)>; Cooper, Kelly <[kcooper@kpb.us](mailto:kcooper@kpb.us)>; Tupper, Mike <[MTupper@kpb.us](mailto:MTupper@kpb.us)>

**Cc:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>; Mayor Peter Micciche <[pmicciche@kpb.us](mailto:pmicciche@kpb.us)>; Mayor's Department <[MayorDepartmental@kpb.us](mailto:MayorDepartmental@kpb.us)>

**Subject:** <EXTERNAL-SENDER>KPB Resolution 2024-029

---

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---



Kenai Peninsula Borough Assembly  
144 N Binkley St  
Soldotna, AK 99669

Via email

**RE: Resolution 2024-029**

Dear Assembly Members:

Considering the timing of this Resolution being scheduled for your next Assembly Meeting and noting this Resolution will directly affect those of us in the hospitality industry, please consider our two immediate requests on Resolution 2024-029:

1. Please postpone ALL action until after the 2024 Summer Season (*later than July 9, 2024 being proposed in the substitute memo*). This time of year all hospitality industry professionals are concentrating on maximizing our limited earning-time potential with visitors and guests. The KPB is 60 years old; missing the 2024 election cycle will NOT have long-term negative financial impacts on the Borough's finances.
2. Prior to passage of any Resolution calling for ballot language, please be willing to present the actual \*Draft of the proposed Ordinance. Resolution 2024-029 suggests this to happen *post passage*. We do not concur with a policy that may be materially different than general and undefined language presented to voters, such as is proposed in Section 2. of the Resolution.

Specifically: the reference to Definitions. Who/What/When/Where will this tax be implemented and enforced?

The Uptown Motel is likely willing to work with the Borough Assembly & Borough Administration to craft a plan that is reasonable to all concerned; including scheduled work sessions that may include stakeholders including cities, but especially the entities charged with tax collection and remittance.

Thank you for your prompt attention to this important matter.

Duane Bannock  
General Manager  
907 398 2316

*47 Spur View Drive | Kenai, Alaska | 99611*

---

**Subject:** FW: KPB Resolution 2024-029

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**From:** Cox, Tyson <[tysoncox@kpb.us](mailto:tysoncox@kpb.us)>  
**Sent:** Sunday, June 16, 2024 7:29 PM  
**To:** Turner, Michele <[MicheleTurner@kpb.us](mailto:MicheleTurner@kpb.us)>  
**Subject:** Fwd: KPB Resolution 2024-029

Michele,

Please forward to the entire Assembly the following response I made regarding Mr. Bannock's letter stating his concerns with Reso 2024-029. It may help with question they have received from constituents. Thx Tyson

Begin forwarded message:

**From:** "Cox, Tyson" <[tysoncox@kpb.us](mailto:tysoncox@kpb.us)>  
**Date:** June 16, 2024 at 7:23:38 PM AKDT  
**To:** Duane Bannock <[Duane@uptownmotel.com](mailto:Duane@uptownmotel.com)>  
**Cc:** "Hibbert, Brent" <[bhibbert@kpb.us](mailto:bhibbert@kpb.us)>, Mayor Peter Micciche <[pmicciche@kpb.us](mailto:pmicciche@kpb.us)>  
**Subject:** **Re: KPB Resolution 2024-029**

Mr. Bannock & the Uptown Motel ownership:

Thank you for your letter and comments concerning Resolution 2024-029. We all appreciate when the public expresses concern over an action the Assembly is considering. My responses to your immediate concerns are below.

1. Postponing all action until after the 2024 Summer Season.

This resolution only asks the Assembly if the question of a lodging tax should be on the ballot for residents to vote on. The ordinance to follow a possible "yes" vote would be where we would want input from our local short-term lodging businesses to help us structure the implementation of such a tax. The ordinance would come together in late fall or winter of 2024, during the off-season for hospitality industry professionals.

2. Presenting an ordinance before voting on Resolution 2024-029.

When Mr. Hibbert and myself began this discussion of lodging tax, it was in the form of an ordinance with the exact code amendments and ballot language within the text. As things progressed it was suggested by the administration, specifically the finance department

working with the legal department, that this be done in a new chapter to make the code clearer and the process easier for businesses to administer. We decided to bring forward Resolution 2024-029 with the idea that a new chapter would be written if passed by the voters.

As soon as Resolution 2024-029 was added to the June 18th agenda, we were contacted by borough cities who had some “friendly” amendments to address suggested wording changes clarifying to the public that cities are not being required or given permission by the borough to levy a lodging tax of their own. We agreed this should be corrected. It was also discussed, as you have mentioned as well, that more detail in the ballot question should be added. This is why the ballot question in Substitute Resolution 2024-029 is much more specific.

With the specificity of the proposition in this substitute, if passed by the voters, the new chapter of code must be written to:

- Apply to accommodations of less than 30 days;
- Remove the current 3 percent borough general sales tax from short-term accommodation and overnight camping rentals;
- Establish a borough lodging tax of up to 12 percent on short-term accommodation and overnight camping rentals with no daily sales cap of \$500;
- Exempt up to one-half of the borough’s lodging tax in an amount equal to a similar city tax on these rentals with the intent of helping to level the temporary lodging rates inside and outside of the cities in the borough;
- Become effective January 1, 2026.

The letter I’m responding to also asks “Who/What/When/Where will this tax be implemented and enforced?”

Who? - Accommodations of less than 30 days, including overnight camping rentals.

What? - 12% lodging tax with no \$500 cap.

When? - Effective January 1, 2026.

Where? - The entire borough, within and outside cities. Exemptions apply in cities up to 1/2 the borough's lodging tax (up to 6%).

As far as the definitions of "Short-term rental accommodation" and "Overnight camping facilities", we do have working definitions that may be discussed and could be added to the resolution. In the original ordinance, the following definitions were included in the ballot measure:

*"Short-term rental accommodation" - a service to provide any structure or portion of a structure, permanent or temporary, fixed or mobile, in which a person, for money or other consideration, may obtain lodging, dwelling, or sleeping accommodations for less than one month.*

*"Overnight camping facilities" - places used for temporary overnight stays including campgrounds and places providing spaces for recreational vehicles, caravans, trailers, other vehicles, tents, or other items used for overnight shelter*

The willingness of the Uptown Motel to work with the Borough Assembly and Administration is appreciated. My hope is that, if the ballot measure passes and a new

chapter of code is to be written, the borough will be able to count on local, short-term lodging professionals to give advice on how best to collect and remit this new tax.

Thanks again for your comments. I look forward to hearing your thoughts on whether or not a “bed tax” questions should be brought to voters. Please do not hesitate to contact me directly with any questions or concerns moving forward.

Tyson Cox  
Kenai Peninsula Borough  
Assembly Member, District 4  
(907)252-4814

On Jun 16, 2024, at 12:16 PM, Duane Bannock <[Duane@uptownmotel.com](mailto:Duane@uptownmotel.com)> wrote:

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Kenai Peninsula Borough Assembly  
144 N Binkley St  
Soldotna, AK 99669

Via email

**RE: Resolution 2024-029**

Dear Assembly Members:

Considering the timing of this Resolution being scheduled for your next Assembly Meeting and noting this Resolution will directly affect those of us in the hospitality industry, please consider our two immediate requests on Resolution 2024-029:

1. Please postpone ALL action until after the 2024 Summer Season (*later than July 9, 2024 being proposed in the substitute memo*). This time of year all hospitality industry professionals are concentrating on maximizing our limited earning-time potential with visitors and guests. The KPBA is 60 years old; missing the 2024 election cycle will NOT have long-term negative financial impacts on the Borough's finances.
2. Prior to passage of any Resolution calling for ballot language, please be willing to present the actual \*Draft of the proposed Ordinance. Resolution 2024-029 suggests this to happen *post passage*. We do not concur with a policy that may be materially different than general and undefined language presented to voters, such as is proposed in Section 2. of the Resolution.

Specifically: the reference to Definitions. Who/What/When/Where will this tax be implemented and enforced?

The Uptown Motel is likely willing to work with the Borough Assembly & Borough Administration to craft a plan that is reasonable to all concerned; including scheduled work sessions that may include stakeholders including cities, but especially the entities charged with tax collection and remittance.

Thank you for your prompt attention to this important matter.

Duane Bannock  
General Manager  
907 398 2316

*47 Spur View Drive | Kenai, Alaska | 99611*



---

**Subject:** FW: <EXTERNAL-SENDER>Resolution 2024-029 (Proposed KPB Bed Tax) - OPPOSE

---

**From:** [sleepybear@alaska.net](mailto:sleepybear@alaska.net) <[sleepybear@alaska.net](mailto:sleepybear@alaska.net)>

**Sent:** Monday, June 17, 2024 2:30 PM

**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>Resolution 2024-029 (Proposed KPB Bed Tax) - OPPOSE

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To all KPB Assembly Members:

As a short-term lodging owner in Anchor Point, I am against a KPB bed tax, especially at the current proposed rate of up to 12%. A bed tax in Anchor Point would cause lodging owners to lose business.

- Public comment and assembly voting should be delayed until after the peak season at the earliest to allow more business owners to be made aware of / become familiar with the details of this proposal, provide feedback and attend meetings. Most of us who are currently aware of the proposal have only had six days (some of those days are over a weekend) to read through the proposal, spread the word, and submit comments during the busiest time of year prior to the 18 June regular meeting and in preparation for the 9 July public hearing.

I agree with the below comments put forth by other lodging businesses and associations:

- The Borough needs to prove that it can collect sales tax from all short-term rentals before imposing a higher tax rate on businesses that already are complying. Those that already collect and pay will be at an even greater disadvantage against those who are not collecting and paying now and still won't at an even higher rate.
- We propose that the borough consider a lower, broader 'Tourism Tax' that would apply to multiple business categories and not levy so high a rate on lodging alone. So far there has been no interest in considering this model, even though it has been successful in other locales (e.g., [Tourism Tax | South Dakota Department of Revenue \(sd.gov\)](#)).
- Revenues from the tax do not benefit the lodging sector or broader tourism in any way. In Anchorage, 1/3 of its 12% bed tax funds the convention center, 1/3 funds tourism marketing, 1/3 is general funds. The KPB proposal does nothing to support the business sector that is generating the revenue.
- This is not a net neutral cost to local businesses. Increasing the amount of tax dollars collected increases the direct cost of credit card fees by hundreds to thousands of dollars per year, based on the number of accommodations a business has. Lodging businesses already pay more than their fair share of sales tax as we cannot apply the \$500 cap to a guest's full stay but against each day.

As events like the pandemic have proven, all areas of tourism can be and have been adversely affected economically. Relying on one area of commerce to bear the brunt of the burden for sales tax is not a sustainable model. If an additional sales tax must be imposed, a much smaller tax (i.e., 1%) which businesses

and their customers, across multiple business categories, can more easily absorb would better provide the necessary tax funds to the borough while covering the ebb-and-flow of the tourism economy and having less negative impact on the profits of each individual business category.

Thank you for your time and consideration.

Teresa Cosman  
Sleepy Bear Cabins LLC  
907-235-5625  
866-235-5630  
907-235-5626 (Fax)  
sleepybear@alaska.net  
sleepybearalaska.com

---

**Subject:** FW: <EXTERNAL-SENDER>Kenai Peninsula Assembly Meeting - tomorrow

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**From:** Carol Fraser <[cfraser@aspenhotelsak.com](mailto:cfraser@aspenhotelsak.com)>

**Sent:** Monday, June 17, 2024 2:59 PM

**To:** Turner, Michele <[MicheleTurner@kpb.us](mailto:MicheleTurner@kpb.us)>; G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>Kenai Peninsula Assembly Meeting - tomorrow

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Good afternoon Michele;

Could you please send this letter to all assembly members and/or include it in the packet for tomorrow nights meeting regarding resolution 2024-029?

Please let me know if you have any questions.

Thank you,  
Carol



**Carol Fraser**  
Vice President  
P.O. Box 90244 | Anchorage, AK 99509  
P: 907.258.0006 F: 907.770.3425  
[www.AspenHotelsak.com](http://www.AspenHotelsak.com)

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Spreading awareness: This June, join us in honoring and celebrating cancer survivors and their willful journey toward recovery.



June 17, 2024

Kenai Peninsula Borough Assembly  
144 N Binkley St.  
Soldotna, AK 99669

Dear Assembly Members:

This letter is addressing Resolution 2024-029 which will be introduced at the 6/18/24 assembly meeting. Aspen Hotels has 3 hotels on the Kenai Peninsula that will be affected by this resolution. We have over 200 hotel rooms on the Kenai Peninsula and are surprised no one from the assembly communicated with not just our three hotels, but any hotel on the Peninsula. Discussing the options, the optics, the why of 12% with the biggest stakeholders seems like the first logical step in making taxation decisions that affect hotels on the Kenai Peninsula.

The tourism industry has 4 – 5 months in the summer to focus on generating revenue which pays for our year-round expenses – whether we are open or not. We have year-round employees, mortgages, property taxes and expenses and 5 months is all most of us get to bring in enough revenue to cover these year-round expenses. Introducing this resolution during our peak season when we are all short-staffed and doing our best to keep up with business seems incredibly ill-timed and insensitive.

Does the Kenai Borough Assembly have actual revenue the tourism industry brings to the peninsula – and does it have real expenses they incur while staying on the Peninsula to support the 12% bed tax? Has the assembly thought how this 12% bed tax affects Alaskans that come to the Peninsula to fill their freezers with fish for the winter? Has the assembly thought how this affects Alaskans who come to the Peninsula on sport team travel where every dollar counts – they'll now turn around and sleep on the bus on the ride back home.

If the Kenai Borough Assembly would postpone this unfair, targeted tax on the hotel industry, partner with us through work sessions and data collection throughout the winter – I think together, we could come up with a workable tax percentage that is fair. Aspen Hotels of Alaska would be willing to partner with the Kenai Borough Assembly on a process of discovery to find the actual cost of a tourist – and look at a tax structure that is fair and equitable.

Thank you,

*Carol Fraser*

Carol Fraser  
Vice President

P.O. Box 90244  
Anchorage, AK 99509  
AspenHotelsAK.com • 907.258.0006

---

**Subject:** FW: <EXTERNAL-SENDER>KPB Reso 2024-029 -- Opposition

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**From:** [president@homerbedbreakfast.com](mailto:president@homerbedbreakfast.com) <[president@homerbedbreakfast.com](mailto:president@homerbedbreakfast.com)>

**Sent:** Monday, June 17, 2024 8:05 PM

**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>KPB Reso 2024-029 -- Opposition

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It's not clear whether our online comments were accepted, so we're sending this email to ensure their receipt.

Thank you,  
Marcia Kuszmaul

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The 23 Lodging Members of the Homer Bed & Breakfast Association (HBBA) respectfully submit the following testimony with regards to Resolution 2024-029. Our Lodging Members include businesses located in Anchor Point, Homer, East End Road and across the bay.

HBBA opposed the Borough "bed tax" the previous times it has been proposed, most recently in 2019. Many of the reasons we opposed the tax then still remain.

- Businesses in compliance with registering, collecting and remitting sales tax will continue to comply and collect and remit the higher tax. Businesses who are not in compliance will continue to not pay the higher tax. This puts businesses who are in compliance at a disadvantage because they will be charging guests up to 12% higher daily rate. Before the Borough imposes a higher tax on this single sector, it needs to prove that it is maximizing tax revenue by collecting current sales tax from all short-term rentals.
- HBBA and other local lodging businesses repeatedly have asked the Borough to consider a lower, broader "Tourism Tax" that would apply to across multiple business categories and not levy so high a rate on any one sector. So far, as best we can tell, the Borough has not considered or evaluated this alternative and is applying a higher tax rate to a single sector. We continue to believe the Tourism Tax merits consideration as this model has been successful in other locals. [Tourism Tax | South Dakota Department of Revenue \(sd.gov\)](https://www.sd.gov/tourism-tax)
- Revenues from the tax do not benefit the lodging sector or broader tourism in any way. In Anchorage, 1/3 of its 12% bed tax funds the convention center, 1/3 funds tourism marketing, 1/3 goes to general funds. The KPB proposal does nothing to support the business sector that is generating the revenue. Some would say it compromises the sector by increasing the cost of visiting the Kenai.
- Lodging business already pay more than their fair share of sales tax as we cannot apply the \$500 cap to a guest's full stay but against each day. And this proposal is not a net neutral cost to local lodging businesses. Increasing the amount of tax dollars collected increases the direct cost of credit card processing fees by hundreds to thousands of dollars per year per business, based on the number of accommodations a business has.

You can imagine that these resolutions could not have come at a worse time for our sector to engage on this issue as we are in the very midst of our busy season.

We ask that the Borough:

- bring forward an objective proposal with facts and figures with a cost/benefit analysis rather than a proposal that is mostly based on the reasoning that "everyone is doing it."
- consider a Tourism Tax at a lower rate across multiple tourism sectors to spread the effect around
- bring forward its plan at a time when those businesses who will be affected can reasonably engage and respond.

Respectfully,

Homer Bed & Breakfast Association Executive Committee

Marcia Kuszmaul, President, owner Juneberry Lodge, Kachemak City  
Lori Mikols, Vice President, owner Bay Avenue Inn, Homer  
Susie Myhill, Secretary, owner Anchor Point Lodge, Anchor Point  
Byron Sansom, Treasurer, owner Homer Stay and Play, Homer

---

**Subject:** FW: <EXTERNAL-SENDER>Resolution 2024 - 029

---

**From:** Nicole Lawrence <[nicole@sewardproperties.com](mailto:nicole@sewardproperties.com)>

**Sent:** Tuesday, June 18, 2024 8:13 AM

**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Cc:** Colby Lawrence <[colby@breezeinn.com](mailto:colby@breezeinn.com)>; Pamela Eiting <[pamela@breezeinn.com](mailto:pamela@breezeinn.com)>; Duke Marolf <[duke@breezeinn.com](mailto:duke@breezeinn.com)>

**Subject:** <EXTERNAL-SENDER>Resolution 2024 - 029

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Dear Clerk:

Can you please include the following letter to the Members of the Kenai Peninsula Borough Assembly for this evening's discussion? Please confirm if that is possible.

Thank you,  
Nicole



**Nicole Lawrence, GRI**

**Realtor/Broker/Owner - Seward Properties**

**Cell (907) 491 0778**

**Fax (877) 935 4088**

**[Nicole@SewardProperties.com](mailto:Nicole@SewardProperties.com)**

**Check out [www.SewardProperties.com](http://www.SewardProperties.com)**

**Location: 437 4th Avenue - Corner of 4th & Madison**  
**Mailing: PO Box 1466, Seward, AK 99664**

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Kenai Peninsula Borough Assembly  
144 N Binkley St  
Soldotna, AK 99669  
RE: Resolution 2024-029

June 18<sup>th</sup>, 2024

Dear Members of the Kenai Peninsula Borough Assembly,

I am one of the owners of the Breeze Inn Hotel in Seward, Alaska where we have 100 rooms on the Kenai Peninsula. I am also the sole owner of Seward Properties Real Estate Brokerage. I am writing to express my strong opposition to the proposed increase on the bed tax across the Kenai Peninsula. As a resident and business owner in Seward, I believe that such a measure would have detrimental effects on our local economy and community.

- The proposed increase in the bed tax across the KPB does not allocate any of its revenues to benefit the lodging sector or broader tourism initiatives. In contrast, cities like Anchorage distribute their bed tax revenues across different areas: one-third to support the convention center, one-third towards tourism marketing efforts, and one-third to general funds. The Kenai Peninsula Borough's current proposal lacks similar provisions that would support the very businesses generating revenue.
- Lodging businesses already bear a disproportionate burden of sales tax, as the \$500 cap cannot be applied to a guest's entire stay but instead applies daily. This proposal would result in a net increase in costs for local lodging businesses. By raising the amount of tax revenue collected, businesses would face a direct rise in credit card processing fees, potentially costing hundreds to thousands of dollars annually per business, depending on the number of accommodations they manage.
- The Kenai Peninsula thrives on tourism, which contributes significantly to our economy and sustains numerous businesses and jobs. Increasing the bed tax would directly impact our ability to attract visitors and maintain a competitive edge in Alaska's tourism industry. Many tourists are already sensitive to additional fees and taxes, and an increase in the bed tax could dissuade them from choosing the Kenai Peninsula as their destination. This could lead to a decrease in visitor numbers, hurting local businesses that rely on tourism dollars to stay afloat. Many hotel rooms in Seward in the summer are already over \$450/night. The extra tax would significantly increase this cost for visitors and limit the time they spend on the Peninsula.

Furthermore, Seward is a small community where every dollar counts. We are seasonally based and have one of the highest costs of living on the Kenai Peninsula. Our average starter home is over \$400,000. Locals regularly pay over \$300/month for electric, water and sewer; plus, we pay often pay \$500/month, or more, in diesel heating bills - not to mention the price of food and gas.

While you may feel you are only taxing "big businesses" with this proposed Resolution, most business owners in our communities are locals who are trying to make ends meet. We are already facing challenges due to economic uncertainties and seasonal fluctuations. An increase in the bed tax would impose an additional financial burden on local Seward business owners. This would not only affect these business owners but also their employees and families who depend on tourism-related jobs to make ends meet.

- Please postpone all action until after the busy 2024 schedule. All of us in the hospitality industry are overwhelmed with the influx of seasonal visitors and would like to have more time and opportunity to address this resolution and come up with possible solutions.
- We would like to be able to see the draft proposed Ordinance prior to any Resolution calling for ballot language.

In conclusion, I respectfully ask that you reconsider the proposal to raise the bed tax on the KPB. Let's collaborate to discover sustainable solutions that bolster our local economy and establish a tax framework that is fair and impartial.

Sincerely,

Nicole Lawrence  
907 491 0778; nicole@sewardproperties.com

---

**Subject:** FW: New Public Comment to Assembly Members

---

**From:** Kenai Peninsula Borough <[webmaster@kpb.us](mailto:webmaster@kpb.us)>

**Sent:** Tuesday, June 18, 2024 8:35 AM

**To:** BoroughAssembly <[Borough-Assembly@kpb.us](mailto:Borough-Assembly@kpb.us)>; Mayor's Department <[MayorDepartmental@kpb.us](mailto:MayorDepartmental@kpb.us)>

**Cc:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** New Public Comment to Assembly Members

**Your Name:** linda superman

**Your Email:** [lindasuperman@gmail.com](mailto:lindasuperman@gmail.com)

**Subject:** 15% bed tax

**Message:**

I am a struggling small business owner, and this added 15% tax will only add to my struggles! Please Don't pass this!!

---

**Subject:** FW: <EXTERNAL-SENDER>Assembly Meeting Resolution 2024-029

---

**From:** Michelle Dix <[msdix23@yahoo.com](mailto:msdix23@yahoo.com)>

**Sent:** Tuesday, June 18, 2024 9:34 AM

**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>Assembly Meeting Resolution 2024-029

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**CAUTION:** This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

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Good Morning,

If my attached letter could be presented to the assembly members during tonight's assembly meeting that would be very appreciated.

Thank You  
Michelle Dix  
907-252-3479



393 Riverside Drive

Soldotna, AK 99669

Kenai Peninsula Borough Assembly

144 N Binkley Street

Soldotna, AK 99669

Dear Assembly Members,

This letter is in regards to Resolution 2024-029 which will be proposed tonight at the assembly meeting. We are completely opposed to this additional 12% bed tax. We already have a 6% sales tax, between the city and borough on lodging. This sales tax doesn't have a cap. The city has already passed, without public voting, to add an additional 4% bed tax starting in 2025. Hotel guests pay sales tax on the full amount of their stay.

We feel that the borough is going after lodging businesses, since there are so few and can easily pass this ordinance. All businesses are profiting from tourism, but you only want to single out one industry. We don't just work during tourism season and take the money and leave the state. The money stays in the state year around and provides jobs year around.

Stating that this won't affect the owners of the hospitality industry isn't true. By increasing taxes we will be paying more in credit card fees, and this fee is not a pass on to customers.

If there is a tax needed, it should be a seasonal tourism sales tax that all businesses should have to take part in. They all benefit from tourism. It is such a short window of time that we have to make money in this industry.

We love this community and the presence it brings. Don't put the burden of taxing only one industry. We hope you take into consideration our thoughts on the matter.

Thank you,

Michelle Dix, Rolf Manzek and Jackie Manzek

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**Subject:** FW: New Public Comment to Assembly Members

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**From:** Kenai Peninsula Borough <[webmaster@kpb.us](mailto:webmaster@kpb.us)>

**Sent:** Tuesday, June 18, 2024 12:01 PM

**To:** BoroughAssembly <[Borough-Assembly@kpb.us](mailto:Borough-Assembly@kpb.us)>; Mayor's Department <[MayorDepartmental@kpb.us](mailto:MayorDepartmental@kpb.us)>

**Cc:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** New Public Comment to Assembly Members

**Your Name:** Bailey Cook

**Your Email:** [duckinn@alaska.net](mailto:duckinn@alaska.net)

**Subject:** Resolution 2024-029

**Message:**

Hello,

We are reaching out regarding resolution 2024-029 to express our strong disagreement with this proposal. We have been borough supporters for over 20 years through many different businesses and as community members, but it pains me to see how little the borough helped during the covid hardships and how they're now proposing this gouging tax. The borough did nothing to help fellow small businesses since 2020, unlike the city of Soldotna who gave grants to help aid small businesses in their attempt to succeed during that time.

How can we focus on the borough stepping forward to help our local small businesses in coming out of these economic hardships, instead of increasing taxes to severely hurt small businesses during this already difficult time?

Please reconsider bringing this proposal forward or allowing it to proceed any further.

Sincerely,

Bailey Cook

The Duck Inn

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**Subject:** FW: <EXTERNAL-SENDER>Strong Opposition to Resolution 2024-029 (Bed Tax)

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**From:** Quality Inn Kenai <[gm.qualityinnkenai@gmail.com](mailto:gm.qualityinnkenai@gmail.com)>

**Sent:** Tuesday, June 18, 2024 12:32 PM

**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>Strong Opposition to Resolution 2024-029 (Bed Tax)

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Dear Kenai Peninsula Borough Assembly Members,

I am writing to express my strong opposition to Resolution 2024-029, which proposes a 12% bed tax on Kenai Peninsula hotels.

This proposal comes as a surprise, with little to no notice provided to the hospitality industry, a sector significantly impacted by this resolution. The lack of transparency is concerning.

Implementing a 12% bed tax will have a negative domino effect on our hotels and the tourism industry as a whole. Guests will likely shorten their stays or choose alternative accommodations to avoid the additional cost. This is particularly concerning for families participating in school sports activities, both public and private clubs. With this tax, families from Anchorage, for example, would likely choose to drive back and forth rather than stay overnight in Soldotna or Kenai.

This resolution unfairly targets our industry. Our two hotels, located in Kenai and Soldotna, already face inequitable tax burdens. Our industry has yet to fully recover from the economic impacts of COVID-19. Revenue has not returned to pre-pandemic levels, while costs continue to rise, significantly squeezing our profits.

A fair and equitable tax system should distribute the burden across various industries or the entire community to fund essential services. A bed tax unfairly singles out the hospitality industry, making it an unjust and unjustified measure.

For the reasons outlined above, I urge the Assembly to vote no on Resolution 2024-029.

Thank you for your time and consideration.

Sincerely,

Melinda Leichliter

General Manager

Quality Inn Kenai

--



**Melinda Leichter**  
GENERAL MANAGER

T. 907.283.6060  
Melinda.QualityInnKenai@gmail.com

Quality Inn  
10352 Kenai Spur Highway  
Kenai, AK 99611  
T. 907.283.6060 | F. 907.283.3874  
[QualityInnKenai.com](http://QualityInnKenai.com)

Gold Award  
2021

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**Subject:** FW: <EXTERNAL-SENDER>Strong Opposition to Resolution 2024-029 (Bed Tax)

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**From:** General Manager <[gm.bwkingsalmon@gmail.com](mailto:gm.bwkingsalmon@gmail.com)>

**Sent:** Tuesday, June 18, 2024 12:34 PM

**To:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** <EXTERNAL-SENDER>Strong Opposition to Resolution 2024-029 (Bed Tax)

---

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---

**Subject: Strong Opposition to Resolution 2024-029 (Bed Tax)**

Dear Kenai Peninsula Borough Assembly Members,

I am writing to express my strong opposition to Resolution 2024-029, which proposes a 12% bed tax on Kenai Peninsula hotels.

This proposal comes as a surprise, with little to no notice provided to the hospitality industry, a sector significantly impacted by this resolution. The lack of transparency is concerning.

Implementing a 12% bed tax will have a negative domino effect on our hotels and the tourism industry as a whole. Guests will likely shorten their stays or choose alternative accommodations to avoid the additional cost. This is particularly concerning for families participating in school sports activities, both public and private clubs. With this tax, families from Anchorage, for example, would likely choose to drive back and forth rather than stay overnight in Soldotna or Kenai.

This resolution unfairly targets our industry. Our two hotels, located in Kenai and Soldotna, already face inequitable tax burdens. Our industry has yet to fully recover from the economic impacts of COVID-19. Revenue has not returned to pre-pandemic levels, while costs continue to rise, significantly squeezing our profits.

A fair and equitable tax system should distribute the burden across various industries or the entire community to fund essential services. A bed tax unfairly singles out the hospitality industry, making it an unjust and unjustified measure.

For the reasons outlined above, I urge the Assembly to vote no on Resolution 2024-029.

Thank you for your time and consideration.

Sincerely,



Melinda Leichter

General Manager

Best Western King Salmon



**Melinda Leichter**

**General Manager**

**Best Western King Salmon**

35546A Kenai Spur Highway

Soldotna, AK 99669

907-262-5857

[www.bestwestern.com](http://www.bestwestern.com)

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**Subject:** FW: <EXTERNAL-SENDER>Opposition to KPB Resolution 2024-029 Regarding 12% Bed Tax

**Importance:** High

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**From:** Sarah Oates <[soates@alaskacharr.com](mailto:soates@alaskacharr.com)>

**Sent:** Tuesday, June 18, 2024 5:05 PM

**To:** Hibbert, Brent <[bhibbert@kpb.us](mailto:bhibbert@kpb.us)>; Tunseth, Ryan <[rtunseth@kpb.us](mailto:rtunseth@kpb.us)>; Ribbens, Peter <[pribbens@kpb.us](mailto:pribbens@kpb.us)>; Cox, Tyson <[tysoncox@kpb.us](mailto:tysoncox@kpb.us)>; Elam, Bill <[belam@kpb.us](mailto:belam@kpb.us)>; Ecklund, Cindy <[CEcklund@kpb.us](mailto:CEcklund@kpb.us)>; Johnson, Brent <[bjohnson@kpb.us](mailto:bjohnson@kpb.us)>; Cooper, Kelly <[kcooper@kpb.us](mailto:kcooper@kpb.us)>; Tupper, Mike <[MTupper@kpb.us](mailto:MTupper@kpb.us)>

**Cc:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>; Mayor Peter Micciche <[pmicciche@kpb.us](mailto:pmicciche@kpb.us)>; Mayor's Department <[MayorDepartmental@kpb.us](mailto:MayorDepartmental@kpb.us)>; Kenai Peninsula Charr Assc. <[kpcharr@gmail.com](mailto:kpcharr@gmail.com)>; Cassie Ostrander <[costrander@alaskacharr.com](mailto:costrander@alaskacharr.com)>; Corrine Law <[claw@alaskacharr.com](mailto:claw@alaskacharr.com)>; Sarah Oates <[soates@alaskacharr.com](mailto:soates@alaskacharr.com)>

**Subject:** <EXTERNAL-SENDER>Opposition to KPB Resolution 2024-029 Regarding 12% Bed Tax

**Importance:** High

---

**CAUTION:** This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

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Good evening, Kenai Peninsula Borough Assembly members:

Please review the attached letter in opposition to proposed Resolution 2024-029 regarding a 12% bed tax.

Thank you for the consideration.

Respectfully,

**Sarah Daulton Oates**

President & CEO

Alaska Cabaret, Hotel, Restaurant, & Retailers Association

Alaska CHARR Future Hospitality Leaders Program

Alaska CHARR Educational Fund

O: 907.274.8133 | C: 907.229.9972

[www.alaskacharr.com](http://www.alaskacharr.com)





Alaska Cabaret, Hotel, Restaurant, and Retailers Association  
1503 W. 31<sup>st</sup> Avenue, Suite 102  
Anchorage, AK 99503  
Office (907) 274-8133  
[www.alaskacharr.com](http://www.alaskacharr.com)

June 18, 2024

Dear Members of the Kenai Peninsula Borough Assembly,

I have served as President & CEO of the Alaska Cabaret, Hotel, Restaurant, and Retailers Association (commonly known as Alaska CHARR) since 2018. Alaska CHARR has approximately 750 members and represents over 2000 hospitality establishments that employ nearly 36,000 workers across Alaska communities.

With the pandemic past its peak, Alaska's hospitality industry continues to face significant ongoing challenges to business operations. Operating costs are at record highs and labor shortages are ongoing.

I am writing to you today to request your consideration in voting no on resolution 2024-029, a resolution that would put a question on the October ballot asking whether the borough should levy up to a 12% tax on short-term accommodations rentals and overnight camping facilities.

There are several components to this resolution that are problematic. Placing an additional tax on our hospitality industry at this time would be of great concern to the many hotels, lodges, campgrounds, and other overnight facilities that contribute to the robust tourism industry on the Kenai Peninsula.

The proposed resolution would only raise funds from this occupancy tax towards the general fund, with none being used to support or promote the Peninsula's tourism and hospitality industry.

Hoteliers must consider each additional tax when they look at the total for their room night. Travelers – both out of state tourists and in-state travelers – look at the total and make budgetary decisions based on the total. Adding these taxes impacts what can be charged for a room, which impacts the business owner, operator, and all employees who work at that establishment.

The total hotel industry impact in Alaska already includes:

- \$1.9billion in wages and salaries in Alaska
- \$724.5million in taxes, including
  - \$324.4million in state and local taxes
  - \$66.9million in lodging-specific taxes.



We urge you to reject this resolution. This tax would place an untimely, disproportionate burden on an already struggling industry that contributes significantly to the economy and community of the Kenai Peninsula Borough, supporting both locals and tourists.

Thank you for your consideration.

Respectfully,

A handwritten signature in green ink, appearing to read "Sarah", is written over a light green circular background.

Sarah Daulton Oates  
President & CEO, Alaska CHARR  
[soates@alaskacharr.com](mailto:soates@alaskacharr.com)

Co-signed,  
Wendy Superman  
Executive Director, Kenai Peninsula CHARR  
[kpcharr@gmail.com](mailto:kpcharr@gmail.com)



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**Subject:** FW: New Public Comment to Assembly Members

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**From:** Kenai Peninsula Borough <[webmaster@kpb.us](mailto:webmaster@kpb.us)>

**Sent:** Tuesday, June 18, 2024 5:53 PM

**To:** BoroughAssembly <[Borough-Assembly@kpb.us](mailto:Borough-Assembly@kpb.us)>; Mayor's Department <[MayorDepartmental@kpb.us](mailto:MayorDepartmental@kpb.us)>

**Cc:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** New Public Comment to Assembly Members

**Your Name:** Laura Peterkin

**Your Email:** [rola49@yahoo.com](mailto:rola49@yahoo.com)

**Subject:** 2024-29

**Message:**

Assembly members.

I am writing to express my strong opposition to the proposal to implement a 12% bed tax on the Hospitality industry. As a member of the community and a small business owner in the hospitality sector, I believe that such a tax would have detrimental effects on our industry and the local economy.

First and foremost, a 12% bed tax would put an undue burden on businesses, particularly small and independent operators who are already struggling to survive in the wake of the COVID-19 pandemic. Many of these businesses operate on thin margins and any additional costs could force them to close their doors, leading to job losses and diminished economic activity in our community.

Furthermore, a 12% bed tax would make our cities less competitive as tourist destinations. Travelers are already sensitive to the cost of accommodation, and such a tax would deter visitors from choosing our city as their travel destination. This would not only harm businesses in the Hospitality industry, but also impact related sectors such as restaurants, retail, and entertainment.

Additionally, implementing a 12% bed tax could have unintended consequences, such as driving tourists to book accommodations through alternative platforms that are not subject to the tax, leading to a loss of revenue for legitimate businesses and the city itself.

In conclusion, I urge you to reconsider the proposal to implement a 12% bed tax on the Hospitality industry. Instead of burdening businesses with additional costs, I believe that a more sustainable solution can be found through collaboration and dialogue between industry stakeholders and government representatives.

Thank you for considering my views on this important issue.

To: KPB Assembly  
Fr: Jon Faulkner, Land's End, Homer  
Date: 8/10/17  
Re: Proposed Bed Tax (Ordinance 2017-17)

*Record of  
prior testimony*

## **Here Are The Facts About The Proposed Bed Tax**

FACT: The majority of visitors to the Kenai are Alaskans—from Anchorage—who venture south 2-3 times a year on average. A bed tax is a tax on Alaskans who have the option of turning around.

FACT: Visitors are consumers: they care about money. They shop, and are price sensitive. Some insist visitors “just pay”—they don’t choose not to come because of a bed tax. This may be true for rich people, but tell this to an Anchorage hockey or X-C ski coach, or a young couple from Nanwalek or Soldotna enjoying a weekend getaway in Homer.

**FACT:** The suggestion that visitors don’t contribute directly to the Borough’s economy is completely indefensible. They contribute more than any other single industry with the exception of oil and gas. 90% of the revenues my business contributes to the KPB comes **DIRECTLY** from visitors. The KPTMC stated in 2014 that **“25% of KPB sales tax come from visitors.”** Because we have a sales tax, visitors pay!

FACT: The majority of communities in and outside of Alaska **DO NOT HAVE A BED TAX.** We are a collection of small communities, not urban centers like Anchorage, Juneau or Fairbanks (none of which have sales tax). Of the 18 communities listed on the KPTMC’s “pro-tax” sales brochure in 2014, only 3 have a sales tax AND bed tax. NONE have four layers of taxes (Sales, bed, real and personal property). And none use a bed tax to fund schools or increases in Borough health care costs!

FACT: A bed tax targets one narrow sector of one industry. This is unfair and promotes tyranny—the majority forcing a tax on the products or services of just a few. It’s wrong and it’s bad public policy!

FACT: Voters rejected a bed tax in 2006, when the initiative failed by a large margin. It failed to make the ballot again 2014.



**FACT:** In 2010, Kenai opted out of a bed tax because they were concerned about competition with other Peninsula destinations. Kenai has benefitted from this decision, experiencing increased investment in Lodging from PRL Logistics, Aspen and others. Don't force it back on them!

**FACT:** The ordinance as structured pits one community against another. Seward will vote on a tax that effects Homer differently—and more--than Seward. This is divisive, maybe unconstitutional. Don't allow it!

**FACT:** Kenai-based special events, worker training camps and retreats are cost-competitive with Anchorage and Fairbanks—6-10% LOWER in Kenai and Homer due to the ABSENCE of a bed tax. Don't jeopardize this!

**FACT:** Sales efforts to promote Homer over Anchorage and Mat-Su overcome the disadvantage of distance by ADVERTISING “NO BED TAX”.

**FACT:** After 30 years of effort, the KPTMC cannot sustain itself, and has proven ineffective with its mission (Do they track actual results?). It's time to eliminate the department and let the private sector assume the job of marketing itself. Tourism marketing is NOT an essential government service.

**FACT:** 14 years ago, the KPB **eliminated** personal property tax on boats to stimulate the marine trades in Homer and Seward. They did this knowing that eliminating this tax would stimulate local jobs and economic growth. Now the visitor industry is asked to make up this revenue shortfall.

**FACT:** The hospitality industry is opposed to a bed tax because it hurts our businesses. Those who claim otherwise simply don't care if a tax hurts our businesses—or care more about their government funded benefits.

**FACT:** The hospitality industry lags far behind the public sector in terms of wages and benefits. A bed tax takes from the private sector and transfers economic opportunity to the public sector—who already enjoy way more than the average hospitality worker.

**FACT:** Mayor Navarre's vetoed a proposed bed tax in 2014 for reasons that are still valid today—that Seward and Kenai should not have the right to force a tax on Homer that Homer and other communities don't want.

**FACT:** AML believes other Alaskan communities are increasing their local taxes so we should too. The truth is that Alaskans are fighting back hard all over the state, and are demanding that governments reduce their budgets.

## Many reasons why a Bed Tax is a terrible idea

(And a few reasons why it's a good idea)

By Jon Faulkner, LEAC 6/18/24

Let's start with the few good reasons:

- 1) For those who dislike increased visitors, a bed tax is a great way to kill tourism. That's why virtually every business that relies on tourism opposes a bed tax.
- 2) For those who want less growth, less buildings and capital investment, a bed tax is a great solution. That's why any company proposing to spend millions on new hotel construction—as Land's End and Doyon are doing now, oppose this tax.
- 3) For Marxists minded folks who wish to undermine free enterprise and prefer consolidating business and capital in the hands of fewer and fewer people, or the government, a bed tax is a great idea.
- 4) For those who want to see higher wages and benefits for government workers, creating even greater disparity and competition with the private sector--a bed tax accomplishes the goal.

Now for the 20 reasons why a Borough bed tax is a bad idea--in any amount

- 1) Boroughs do not exist for the purpose of imposing taxes on businesses residing within municipal subdivisions within a borough. They exist to provide for area-wide services—outside of cities. Instead of sucking revenue and taxing capacity away from Homer, the KPB should support its independent taxing authority.
- 2) General Fund revenues cannot be dedicated or earmarked. Selling this tax as needed for a particular service, like landfills or port improvements, in order to package it as visitor-friendly, or to correct a visitor-created problem, is politically deceptive.
- 3) The KPB has a fair tax structure in place now, consisting of multiple forms of tax, to pay for area-wide services. These have worked for 50 years and will continue to work if budgets are managed responsibly.
- 4) If certain municipal services are burdened by higher costs, then the KPB should modify the user fee structure to fairly amortize and pay for those costs. If visitors pose a burden to



landfills, increase landfill fees. However, it is bad public policy to burden non-residents with costs largely incurred by residents.

- 5) The visitor industry has a broad impact on virtually every economic sector. To target one element of one sector to fund the growth of government is fundamentally unfair and wrong-headed—particularly when the tax is opposed by that sector.
- 6) Higher benefits and wages for public sector employees—which is most of the motivation for increased taxes of any kind—simply creates greater disparity with the private sector, robbing it of investment capital and the ability to prosper.
- 7) Studies that suggest taxes on tourism do not negatively impact travel are ridiculously out of touch. People care about what things cost, and that’s the simple truth of it.
- 8) Homer is thriving as a destination without a tax. Residential growth has boomed in the last ten years—fueling and unprecedented increase in municipal revenue. The KPB should not intervene and impose more layers or higher levels of taxation that impact its towns and cities.
- 9) A bed tax could favor owners of STRs who avoid paying taxes, as it allows them to become even more competitive over tax-abiding business entities.
- 10) A bed tax adds collection costs and financial risks to a business that are not compensated for, and not fairly distributed.
- 11) Allowing a targeted tax of any kind to advance to a popular vote is undemocratic, insofar as it allows many people to vote on a tax that mostly impacts a minority.
- 12) A bed tax within the KPB is a tax on Alaskans.
- 13) The KPB is a visitor destination, and is competitive with Anchorage, Mat-Su and Fairbanks because most communities have no bed tax. Let’s keep it a local option.

*Testimony Regarding proposed BED TAX, to KPB, circa 2014  
By: Jon Faulkner*

**Vote “No” To A Hidden Tax On YOU!**

**Vote “No” To A Tax That Will Hurt Local Economies!**

**Vote “No” To A Tax That Will Discourage In-State Travel!**

**Support Local Communities: Let Them Make Their Own  
Decisions on Taxes**

DO NOT BE FOOLED! Revenues from a bed tax to fund the Kenai Peninsula Tourism Marketing Council (KPTMC) will make them LESS accountable to members, and result in less effective marketing efforts. Furthermore, a Lodging tax will hurt the very visitor industry they seek to support.

**HERE ARE THE FACTS:**

FACT: Companies are investing heavily in training camps and locally based film crews in Homer, Nikiski and Kenai because these areas are cost-competitive with Anchorage and Fairbanks. Lodging costs for the identical service are 6-12% LOWER in Kenai / Nikiski and Homer due to the ABSENCE of a bed tax.

Do not believe those who say we need a TAX to compete!

FACT: The majority of communities in and outside of Alaska DO NOT HAVE A BED TAX. We are a collection of rural communities, not urban centers like Anchorage, Juneau or Fairbanks.

FACT: A bed tax is a tax on YOU, and on Alaskans: The majority of the Kenai Peninsula’s lodging revenue is from Alaskan residents— moreso in the winter when we need to build business the most. This tax will hurt residents as we travel for weekend sporting events and summer fishing trips.

FACT: Excepting Seward (a major rail and cruiseship port with a bed tax) the majority of visitors to the Kenai Peninsula are ALASKANS. These people are your friends and relatives. Tax them and they will come less often.

FACT: The Kenai Peninsula is highly competitive with other destinations, such as Mat-Su, contrary to what the KPTMC states. Sales efforts to promote Homer over

Anchorage or Mat-Su must overcome the disadvantage of travel, and this is accomplished by the SAVINGS associated with NO BED TAX.

FACT: The KPTMC was designed to be a member-driven, private non-profit with only initial support from government. Now, the KPTMC wants taxpayers to support their mission. Currently KPTMC has a budget of \$600,000 to serve a population of 57,000!

FACT: When the price of something increases, such as gasoline, demand decreases. This is basic economics. How often do we connect fuel prices or airfares to tourism? And yet proponents of a bed tax argue that consumers won't notice or they don't care. How about you? Do increased prices effect your decisions?

FACT: After 25 years, the KPTMC believes it cannot sustain itself. This is one measure of their effectiveness. Tax dollars are NOT the answer.

FACT: The majority of bed tax revenue is NOT used to promote tourism.

FACT: Roughly ten years ago, our borough assembly **eliminated** a personal property tax on boats to stimulate the marine trades in Homer and Seward. They did this because they knew that boat owners could move their boats to Kodiak, and that lowering taxes stimulates local jobs and economic growth. It worked!

FACT: Five years ago, the State stimulated growth in the Cook Inlet Oil and Gas industry by LOWERING TAXES and offering drilling incentives. Now the KPTMC wants you to believe a **tax on lodging** will stimulate growth in tourism. Don't believe it!

FACT: The visitor industry opposes this tax; KPTMC's membership opposes this tax. It's another money grab from YOU to pay for INCREASED GOVERNMENT to perform tasks THE PRIVATE SECTOR CAN AND SHOULD DO!

FACT: According to the EDD, Government jobs already account for almost 1 out of four jobs on the Kenai Peninsula. Tourism Marketing is NOT an essential government function, and NOT a wise use of our taxing power.

FACT: You voted on this 8 years ago. The initiative failed by a large margin.

FACT: The City of Kenai opted out of a bed tax five years ago, because they were concerned about competition with other Peninsula destinations. Kenai's has benefitted from this decision, with increased investment in Lodging.

FACT: A bed tax targeting one element of a large industry is misguided. Don't let Government single out lodging properties to charge a tax.

FACT: ATIA TV campaigns tout the benefits of "in-state travel" as a means of creating a healthy economy because we know in-state travel matters. Making travel more expensive, so that we can promote the benefits of travel, is a losing strategy.

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**Subject:** FW: New Public Comment to Assembly Members

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**From:** Kenai Peninsula Borough <[webmaster@kpb.us](mailto:webmaster@kpb.us)>

**Sent:** Tuesday, June 18, 2024 6:31 PM

**To:** BoroughAssembly <[Borough-Assembly@kpb.us](mailto:Borough-Assembly@kpb.us)>; Mayor's Department <[MayorDepartmental@kpb.us](mailto:MayorDepartmental@kpb.us)>

**Cc:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** New Public Comment to Assembly Members

**Your Name:** hs

**Your Email:** [rohobawr@alaska.net](mailto:rohobawr@alaska.net)

**Subject:** Comments on 6/18/2024 meeting agenda

**Message:**

First of all ... a sincere thank you for your service. It is a beautiful June night and you are doing important business indoors.

Next, this is what I heard regarding tonight's agenda.

Tonight's agenda includes discussion of expanding the Nikiski Senior Center.

Tonight's agenda includes discussing some new technology for CARTS, a transportation service that helps a lot of seniors get about.

Tonight's agenda includes allowing a senior that missed the filing deadline to reduce his/her taxes to be pardoned so that the senior will get more financial help.

So how about somebody on the Assembly start working on a BED TAX where ALL THE PROCEEDS go to helping the younger cohort of the peninsula get affordable housing and daycare?

One of the main reasons the younger cohort cannot find housing is because of short term rentals. So the proceeds of such a tax will help offset the problems that short term rentals cause.

---

**Subject:** FW: New Public Comment to Assembly Members

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**From:** Kenai Peninsula Borough <[webmaster@kpb.us](mailto:webmaster@kpb.us)>

**Sent:** Wednesday, June 19, 2024 9:47 AM

**To:** BoroughAssembly <[Borough-Assembly@kpb.us](mailto:Borough-Assembly@kpb.us)>; Mayor's Department <[MayorDepartmental@kpb.us](mailto:MayorDepartmental@kpb.us)>

**Cc:** G\_Notify\_AssemblyClerk <[G\\_Notify\\_AssemblyClerk@kpb.us](mailto:G_Notify_AssemblyClerk@kpb.us)>

**Subject:** New Public Comment to Assembly Members

**Your Name:** Pam Stoltzfus

**Your Email:** [stoltz1@alaska.net](mailto:stoltz1@alaska.net)

**Subject:** 12% tax on short term rentals

**Message:**

I'm the owner of AK Moose & Spruce Cabins & Lodging located in Soldotna. We are only open 3 months per year & between the king fishery closures & Covid, we've been attempting to recover for the last several years. If the Borough imposes a 12% tax on our cabin rentals, it will surely put me & many other small businesses like mine out of business, in which case you won't even get your 3%! That's cutting your nose off to spite your face. Please don't force our small businesses into closure!

# Fiscal Note

Kenai Peninsula Borough Fiscal Year 2024	Ordinance/Resolution: Fiscal Note Number: Publish Date:	Ord _____  6/18/2024
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Title: Levy areawide 12% Bed Tax, exempt these rentals from general sales tax and allow cities that levy a similar sales tax to exempt up to one half of the borough's tax on these rentals <b>EFFECTIVE 1/1/2026</b>	Department: Assembly
---	----------------------

Sponsor(s): Assembly members: Cox & Hibbert

**Expenditures/Revenues**

Note: Amounts do not include inflation unless otherwise noted below.

	Current Year Estimate	Year 2 Estimate	Current Year Estimate
	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
<b>Operating Expenditures to Borough</b>			
Personnel <i>1 FTE Program Manager</i>	234,855	198,666	204,229
Supplies <i>Misc.</i>	200	200	200
Services <i>Printing, Adv, trvl, postage</i>	7,251	7,251	7,251
Capital Outla <i>Software</i>	859,740	107,000	107,000
Other <i>Wkstation/Tools/scanner</i>	3,665	-	-
<b>Total Operating + Capital Cost to Borough</b>	<b>1,105,711</b>	<b>313,117</b>	<b>318,680</b>
<b>Estimated Revenues for the Borough</b>	<b>1,960,000</b>	<b>5,600,000</b>	<b>5,600,000</b>
<b>Net annual impact to the Borough</b>	<b>854,289</b>	<b>5,286,883</b>	<b>5,281,320</b>

Estimated Revenues for ea. Incorporated City w/in Borough:			
Kenai	47,250	135,000	135,000
Homer	70,000	200,000	200,000
Seldovia	-	-	-
Seward	-	-	-
Soldotna	124,950	357,000	357,000

Number of Positions			
Full-Time	1	1	1
Part-Time			
Temporary	1		

Estimated Supplemental Funding: 1,105,711

**ASSOCIATED REGULATIONS**

Will the legislation result in procedural or regulation changes within a department? Y N (circle one)  
 If yes, by what date are the regulations to be adopted, amended or repealed? 1/1/2026  
 Supplemental appropriation will be needed for personnel, to change the sales tax form, make changes to the sales tax

Prepared By: Brandi Harbaugh, Finance Director *Brandi Harbaugh*

# CENTRAL PENINSULA LANDFILL MASTER PLAN - 2023 DATA

Central Peninsula Landfill transactions and monthly total tonnage (MSW/CD/Recycling) over the last 5 years.

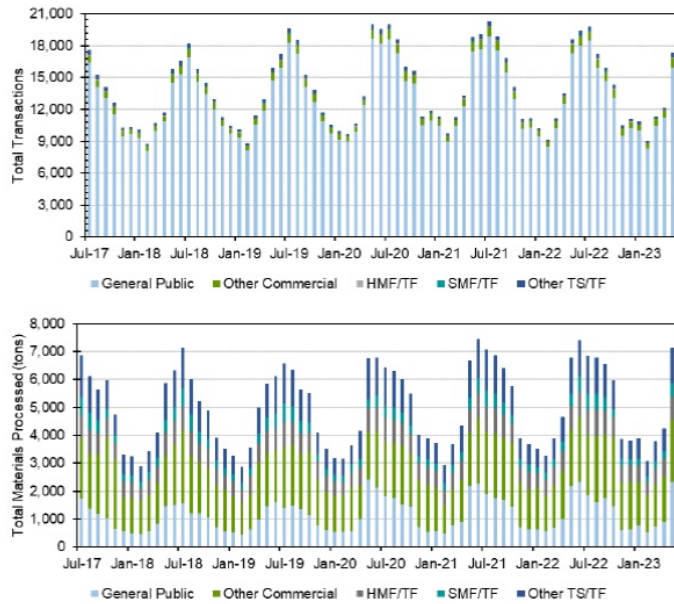


Figure 1. Number of Transactions (top) and Amount of Waste (bottom) from July 2017 through June 2023

Unmanned transfer sites, summer and winter haul differences over the last 5 years.

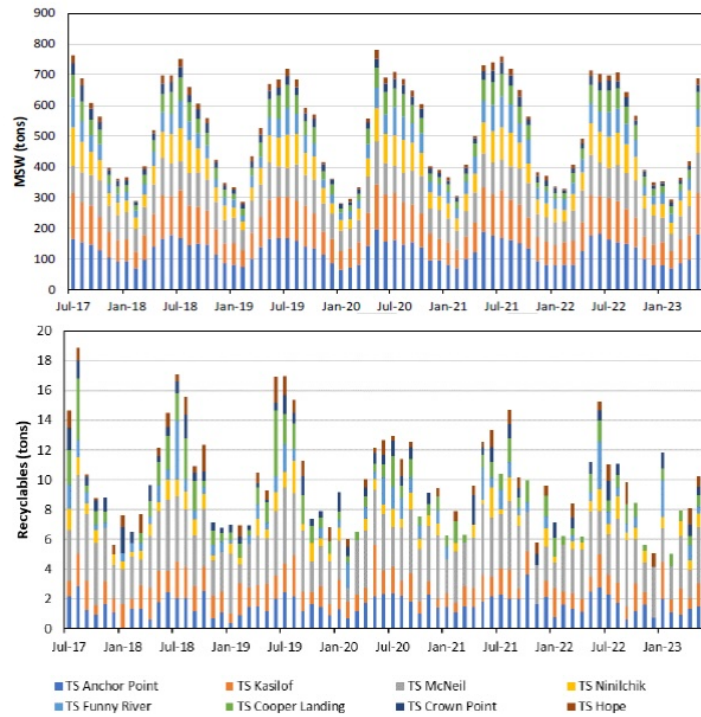


Figure 2. MSW and Recyclable Tonnages at Unmanned Transfer Sites July 2017-June 2023



# CENTRAL PENINSULA LANDFILL MASTER PLAN - 2023 DATA

## Manned transfer sites in Kenai, Nikiski and Sterling.

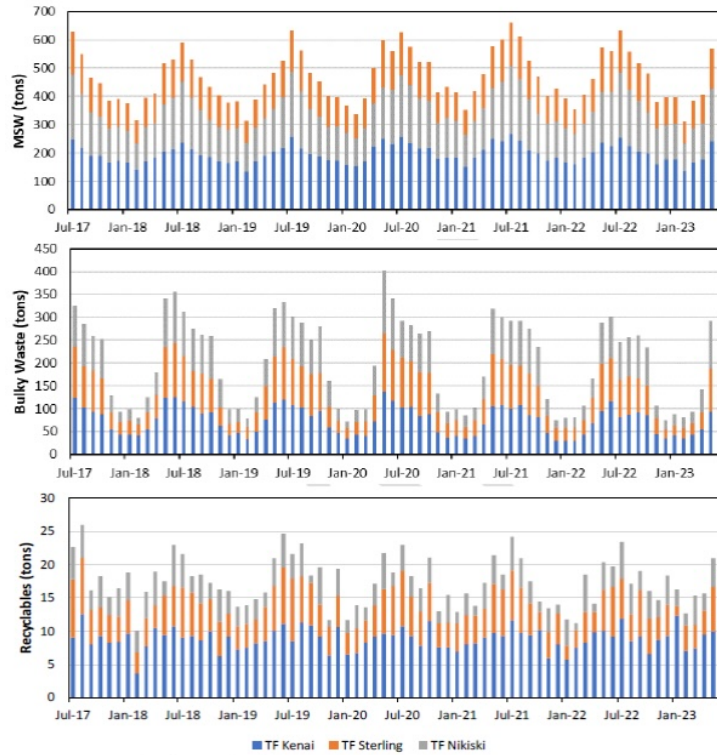


Figure 3. MSW, Bulky Waste, and Recyclable Tonnages at Manned Transfer Facilities July 2017-June 2023

## Seward – Only cubic yardage for commercial CD is tracked, no scales.

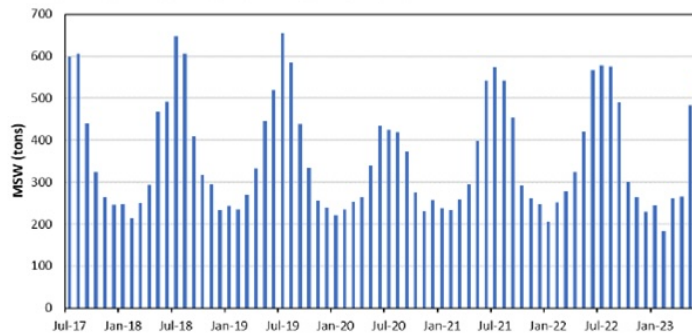


Figure 4. MSW Tonnages at SMF/TF July 2017-June 2023

## Homer – Only commercial loads billed across scales are tracked.

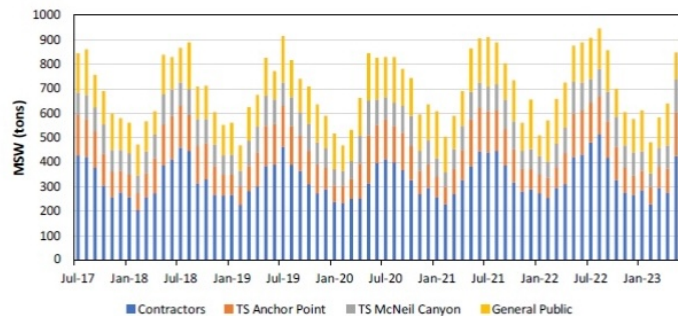


Figure 7. MSW tonnages at HMF/TF July 2017-June 2023



# Kenai Peninsula Borough Assembly

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## MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**FROM:** Tyson Cox, Assembly Vice President *TRC*  
Brent Hibbert, Assembly Member *BH*

**DATE:** June 6, 2024

**SUBJECT:** Resolution 2024-029, Placing an Areawide Question on the October 2024 Ballot Asking Whether the Borough Should Levy Up To a 12 Percent Tax on Short-Term Accommodation Rentals and Overnight Camping Facilities, Exempt these Rentals from the General Sales Tax, and Provide that All Cities Within the Kenai Peninsula Borough May Exempt Up To One-Half of the Borough's Tax on these Rentals (Cox, Hibbert)

---

Placing a short-term accommodation rentals tax (“bed tax”) question on the Borough ballot has been before the Assembly several times since 2017. Ordinances 2017-29 and 2018-24, which would have asked the voters to approve a bed tax, were defeated by the Assembly. In June of 2019 Ordinance 2019-09, an updated version of the previous ordinances, was passed by the Assembly then vetoed by the Mayor with a veto override failing 4 Yes, 4 No, 1 Abstained. Five years later, we are placing asking that the question be placed on the ballot before introducing and/or enacting an ordinance containing the levy and processes and procedures for implementing and collecting the tax. If approved, the intent would be that this tax will take effect no sooner than January 1, 2026.

Currently 49 Alaska cities and boroughs have a bed tax. The tax rates range from a low of 4% to a high of 12%. Of the 19 organized boroughs in Alaska only the Kenai Peninsula Borough, Aleutians East Borough, North Slope Borough, and North West Arctic Borough do not utilize an additional tax on temporary lodging. Of the five most populated boroughs in Alaska (Anchorage Borough, Matanuska-Susitna Borough, Fairbanks North Star Borough, Kenai Peninsula Borough, and Juneau Borough), only the Kenai Peninsula Borough is without an additional sales tax on short-term accommodation rentals.

Like the other four most populated boroughs in Alaska, the economy of the Kenai Peninsula Borough relies heavily on the several hundred thousand visitors who travel to the Kenai Peninsula each year. This many visitors create a large demand on public services offered within the Borough, which impacts Borough services including solid waste, roads, recreational and senior citizen services, 911 and emergency services, hospital services, and disaster services.

If approved, the sponsors' intent would be to bring forward an ordinance that will enact a new chapter for KPB Code and will include but is not limited to:

- exempt short-term accommodation rentals from the current general sales tax rate of 3%;
- levy a maximum bed tax of 12% on short-term accommodation and overnight camping facilities throughout the Borough;
- adopt an exemption in cities that levy a short-term accommodation rentals and overnight camping facilities tax in a manner similar to the Borough and in an amount equal to the city's tax, up to a maximum of one-half of the Borough's tax with the intent of helping to level the temporary lodging rates inside and outside of the cities in the Borough; and
- adopt processes and procedures for implementing the tax.

The revenue from this tax will help offset visitor costs, help maintain the fund balance, and lower the Borough mill rate as appropriate.

The intent is to postpone the hearing on this to the July 9, 2024 regular Assembly meeting.

Your support in giving Borough residents a chance to vote on including this type of taxation in the Borough is appreciated.

**Gary Glasgow**

Location:

Submitted At: 11:06am 06-18-24

Kenai Borough Assembly Members

I share my concerns with you in regards to Resolution 2024-029 not only as a lodging business owner but also a resident of Kenai Borough.

The main purpose of Resolution 2024-029 is to generate funds for The Kenai Borough. Such actions surrounding the accommodation tax have been defeated multiple times over the many years they have been put forward. My question is, Why is it only accommodations that you want to increase the tax on?

Your concern lies around the several hundred thousands of visitors that visit our piece of beautiful Alaska and the cumbersome burden those actions have on our resources.

If you break down visitors in the most basic form, they need transportation, food, and shelter. If you look at it further, they also visit our area for multiple activities whether that be fishing, hiking, multiple tours (boat, air, horseback, rafting, ATV's, etc), photography, obstacle courses, zip lining, etc. All of these have an impact on our resources.

This brings me back to my question: Why is it only accommodations that you want to increase tax on? At the very least you should take an approach of working through the most basic needs of a visitor and spread the taxes among those categories (transportation, food and shelter) instead of just shelter. In addition to that, revenue could be generated with activities that occur daily in our environment.

Your reason for this increase falls short with enforcement and overhaul of "generous borough tax exemptions". I would like to understand the definition of generous tax exemptions. Does it mean the exemption for seniors for property tax? The many capped taxes for certain businesses? Our credit for prompt remittance of sales tax? Is it the unfinished improvements of buildings are taxable as is? Is it the hundreds of buildings that are never reported to the borough to be taxed? Many opportunities for enforcement and adherence to codes exist. Fix your challenge first along with enforcement and then increase taxes.

In my case, I will go from a 3% Kenai Borough Sales Tax to a 12% Accommodation Tax increasing the current tax by 9% with no cap. That is a significant increase to happen if it passes effective 1/2026.

My point is to review what you already have on the books for improvement, adherence and enforcement and then spread the wealth of your tax system to those that benefit from the visitors (transportation, food, shelter, activities). It is a much easier pill to swallow when the Kenai Borough has done their due diligence before enacting tax increases to a select few that benefit from our visitors.

Thank you,

Gary Glasgow  
Renfro's Lakeside Retreat  
27177 Seward Hwy  
Seward, AK 99664

# Kenai Peninsula Borough

## South Kenai Peninsula Hospital Service Area

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### MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PM*

**FROM:** Sean Kelley, Borough Attorney *SK*

**DATE:** September 30, 2024

**RE:** Update Regarding Ordinance 2024-16, Approving the Use of Funds for the Costs of Distributing Promotional Information about Ballot Proposition No. 1 Seeking Voter Approval for the Issuance of Bonds to Pay for the South Peninsula Hospital and Campus Expansion, Renovation, and Acquisition Projects to Ensure Compliance with Legal Restrictions on the Use of Borough Funds and Assets Related to Ballot Propositions (Mayor)

---

Ordinance 2024-16 approved the use of South Peninsula Hospital operating funds to distribute promotional information regarding Ballot Proposition No. 1 for voters within the South Kenai Peninsula Hospital Service Area.

Following discussions with SPH Administration, and in the interests of full transparency, this update is provided to clarify that the Prop No. 1. informational and promotional campaign was supported entirely by South Peninsula Hospital, Inc. operating and non-operating expenditures, including individual contributions and interest earning expenditure funds. Funds of the South Peninsula Hospital Foundation, a nonprofit organization, were not used. A summary of funds used for this purpose is as follow: South Peninsula Hospital utilized \$50,000 of operating funds and also utilized \$50,000 of non-operating expenditures, including interest income and individual contributions, for the purpose of promoting information about Ballot Proposition No. 1.

End of update. Thank you.

Introduced by:	Administration
Date:	July 24, 2024
Action:	Approved
Vote:	Yes-8, No-0 Exc-3, Abst-0

**SOUTH PENINSULA HOSPITAL  
BOARD RESOLUTION  
2024-18**

**A RESOLUTION OF THE SOUTH PENINSULA HOSPITAL BOARD OF DIRECTORS  
APPROVING THE USE OF \$993,661 OF PLANT REPLACEMENT AND EXPANSION  
FUNDS TO FUND THE RELOCATION AND CO-LOCATION OF OBSTETRICS AND  
GYNECOLOGY AND MIDWIFERY CLINICS WITHIN THE MAIN HOSPITAL  
BUILDING**

**WHEREAS**, South Peninsula Hospital’s Obstetrics, Gynecology and Midwifery services are important components of our mission to provide high quality, locally coordinated care; and

**WHEREAS**, South Peninsula Hospital’s Obstetrics, Gynecology and Midwifery Department has outgrown its two existing facilities after adding an additional provider to meet community needs; and

**WHEREAS**, South Peninsula Hospital’s 2023 Master facility plan identified co-location of physician offices on the hospital campus as a strategic priority; and

**WHEREAS**, South Peninsula Hospital currently operates two separate clinic locations which offer Obstetrics/Gynecology and Midwifery/Gynecology, respectively, and co-locating these clinics will allow for greater patient convenience, provider collaboration, and better coordinated patient care and

**WHEREAS**, the Obstetrics, Gynecology and Midwifery Department now employs a total of 6 providers and their support teams, requiring a space with square footage which can only be located within the main hospital building. Consequently, this location will allow our providers to be closer to laboring patients, offering greater convenience and access to emergency services; and

**WHEREAS**, the proposed location for the new SPH Women’s Health Center is currently occupied by South Peninsula Hospital’s Rehabilitation department; and

**WHEREAS**, the estimated cost to remodel this 4,000 square foot space is \$993,661 (approximately \$250 per square foot); and

**WHEREAS**, South Peninsula Hospital currently has \$6,974,644 in unobligated Plant Replacement and Expansion Funds which are held for the express purpose of capital repairs and replacement, and it is the intention of Administration to request that an amount not to exceed \$993,661 of these funds be obligated for the renovation and buildout of an SPH Women’s Health Clinic at 4300 Bartlett Street; and

**WHEREAS**, the South Peninsula Hospital Board Finance Committee reviewed and approved this resolution at their meeting on July 18, 2024.


**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF SOUTH PENINSULA HOSPITAL:**

1. That the South Peninsula Hospital Board of Directors approves the obligation and use of Plant Replacement and Expansion Funds in an amount not to exceed \$993,661 for the renovation of space located at 4300 Bartlett Street for the creation of an SPH Women’s Health Clinic.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF SOUTH PENINSULA AT ITS MEETING HELD ON THIS 24th DAY OF JULY, 2024.**

ATTEST:

DocuSigned by:  
  
CC3FBAE68D8C4FA...  
Mary E. Wythe, Board Secretary

DocuSigned by:  
  
7FEF264292014C5...  
Aaron Weisser, Board President

**SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA BOARD  
RESOLUTION 2024-08**

**A RESOLUTION OF THE SOUTH KENAI PENINSULA HOSPITAL SERVICE  
AREA BOARD RECOMMENDING APPROVAL OF THE USE OF \$993,661 OF  
PLANT REPLACEMENT AND EXPANSION FUNDS TO FUND THE  
RELOCATION AND CO-LOCATION OF OBSTETRICS AND GYNECOLOGY  
AND MIDWIFERY CLINICS WITHIN THE MAIN BUILDING OF THE SOUTH  
PENINSULA HOSPITAL**

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**WHEREAS** the South Peninsula Hospital’s Obstetrics, Gynecology and Midwifery services are important components of the SPH mission to provide high quality, locally coordinated care; and

**WHEREAS** the South Peninsula Hospital’s Obstetrics, Gynecology and Midwifery Department has outgrown its two existing facilities after adding an additional provider to meet community needs; and

**WHEREAS** the South Peninsula Hospital’s 2023 Master facility plan identified co-location of physician offices on the hospital campus as a strategic priority; and

**WHEREAS** the South Peninsula Hospital currently operates two separate clinic locations offering Obstetrics/Gynecology and Midwifery/Gynecology, respectively, and co-locating these clinics will allow for greater patient convenience, provider collaboration, and better coordinated patient care; and

**WHEREAS** the Obstetrics, Gynecology and Midwifery Department now employs a total of six providers and their support teams, requiring a space with square footage that can only be located within the main SPH hospital building. Consequently, this location will allow SPH providers to be closer to laboring patients, offering greater convenience and access to emergency services; and

**WHEREAS** the proposed location for the new SPH Women’s Health Center is currently occupied by South Peninsula Hospital’s Rehabilitation Department; and

**WHEREAS** the estimated cost to remodel this 4,000 square foot space is \$993,661 (approximately \$250 per square foot); and

**WHEREAS** the South Peninsula Hospital currently has \$6,974,644 in unobligated Plant Replacement and Expansion Funds, which are held for the express purpose of capital repairs and replacement, and it is the intention of SPH Administration to request that an amount not to

exceed \$993,661 of these funds be obligated for the renovation and buildout of an SPH Women's Health Clinic at 4300 Bartlett Street; and

**WHEREAS** the South Peninsula Hospital, Inc., Board of Directors at its meeting of July 24, 2024, reviewed and approved Resolution 2024-18, A Resolution of the South Peninsula Hospital, Inc., Board of Directors approving the use of \$993,661 of Plant Replacement and Expansion Funds to fund the relocation and co-location of obstetrics and gynecology and midwifery clinics within the main hospital building; and

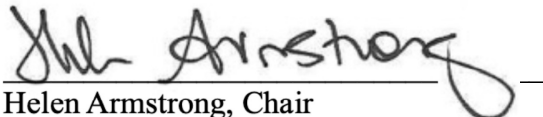
**WHEREAS** the South Peninsula Hospital, Inc. Board of Directors Finance Committee reviewed and approved this resolution at its meeting on July 18, 2024;

**NOW, THEREFORE, BE IT RESOLVED BY THE SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA BOARD:**

That the South Kenai Peninsula Hospital Service Area Board hereby respectfully recommends approval of the obligation and use of Plant Replacement and Expansion Funds in an amount not to exceed \$993,661 for the renovation of space located at 4300 Bartlett Street for the creation of a South Peninsula Hospital Women's Health Clinic.

**PASSED AND ADOPTED BY THE SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA BOARD AT ITS MEETING HELD ON THIS 8<sup>th</sup> DAY OF AUGUST 2024.**

ATTEST:



Helen Armstrong, Chair  
South Kenai Peninsula Hospital Service Area Board

August 8, 2024



Introduced by:	Mayor
Date:	03/19/13
Action:	Adopted
Vote:	6 Yes, 0 No, 3 Absent

**KENAI PENINSULA BOROUGH  
RESOLUTION 2013-022**

**A RESOLUTION MAKING CHANGES TO THE BOROUGH'S COST ALLOCATION  
PLAN FOR CAPITAL PROJECTS**

**WHEREAS,** Resolution 2006-036 established a cost allocation plan using an indirect rate that charge service areas, grants and capital projects a fee for intergovernmental services that were provided by the borough's General Fund; and

**WHEREAS,** the services provided include, but are not limited to: processing of payroll, purchasing, accounts payable, cash receipts, cash disbursements, cash management, grant management, real and personal property valuation, tax billing and collection, miscellaneous billing and collection, legal services, and computer support services; and

**WHEREAS,** the assembly in FY10 eliminated the charge to service areas and the current indirect rate being charged to grants and capital projects is 3.04 percent; and

**WHEREAS,** for large capital projects and capital equipment purchases, the rate being charged can generate cost recovery in excess of the costs that were incurred; and

**WHEREAS,** allowing a reduced indirect rate on capital projects and capital equipment is more reflective of the time and cost incurred for these projects;

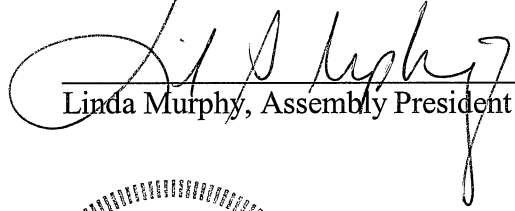
**NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:**

**SECTION 1.** The indirect rate for capital projects less than \$500,000 shall be 2 percent of the project budget and the indirect rate for capital projects \$500,000 or greater shall be 1 percent.

**SECTION 2.** The indirect rate for capital equipment purchases less than \$500,000 shall be 1 percent of the project budget and the indirect rate for capital equipment purchases \$500,000 or greater shall be 0.5 percent.

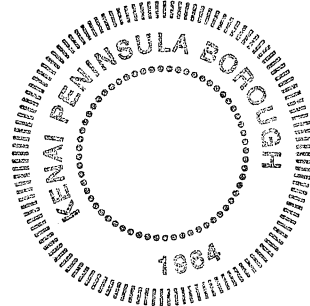
**SECTION 3.** That this resolution takes effect retroactive to January 1, 2013.

**ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 19TH DAY OF MARCH, 2013.**

  
Linda Murphy, Assembly President

ATTEST:

  
Johni Blankenship, MMC, Borough Clerk



- Yes: Haggerty, Johnson, Pierce, Smith, Wolf, Smalley
- No: None
- Absent: McClure, Murphy, Tauriainen

**STATEMENT OF PROBABLE COST  
KENAI PENINSULA BOROUGH CAPITAL PROJECTS DEPARTMENT**

**Project Name:** NPRSA Well Line Replacement

**Date:** 08/20/2024

**Description:** Replacing 2" galvanized water line/electrical line for the pool well.

**A/E Firm:** Nelson Engineering

**Project Manager:** Jacque Arnold

**Funding:**

**Account Number:** N/A

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**PROJECT COST ESTIMATE**

1. Construction Costs		
A. General Requirements	\$84,000.00	
B. Site Work	\$0.00	
C. Construction	\$0.00	
D. Mob/Demob	\$0.00	
Subtotal	\$84,000.00	
Construction contingency 20%	\$16,800.00	
<b>Total Construction Cost:</b>		<b>\$100,800.00</b>
2. Design & CA Services		\$35,409.00
A. Construction Documents Revised		
B. Advertisement	\$0.00	
C. CA Services	\$0.00	
3. Other Project Costs (HEA Permit etc.)		
A. Reproduction and Advertising		
B. Project Management	\$6,000.00	
C. City Permits	\$2,016.00	
D. Testing & Inspections (Site Physical)		
E. FF&E	\$0.00	
<b>Total Other Costs:</b>	<b>\$43,425.00</b>	
3. Subtotal Project Cost:		\$144,225.00
A. Annual Inflation Rate 4% over 16 months	\$0.00	
B. Legal & Admin. Costs: 2% up to 1M, 1% >1M	\$2,884.50	
<b>Total Inflation and Administrative Costs</b>	<b>\$147,109.50</b>	
Project Contingency 4%		
<b>Total Project Cost:</b>	<b>\$147,109.50</b>	

# Kenai Peninsula Borough North Peninsula Recreation Service Area

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## MEMORANDUM

**TO:** Brent Johnson, Assembly President  
Members, KPB Assembly

**THRU:** Peter A. Micciche, Mayor *PM*  
Brandi Harbaugh, Finance Director *BH*  
John Hedges, Purchasing and Contracting Director *JH*

**FROM:** Eric Eleton, North Peninsula Recreation Service Area Director *EE*

**DATE:** September 17, 2024

**RE:** LAYDOWN Ordinance 2024-19-09, Appropriating Funds for the Repair and Replacement of the Water Service Line at North Peninsula Recreational Service Area's Pool Facility (Mayor)

---

The FY25 budget appropriated \$52,000 for the replacement of the 2" water service main that supports the North Peninsula Recreation Service Area's pool facility.

Further investigation and due diligence identified that the existing water system and access to the facility's mechanical space is more complicated than originally understood. The result will change the scope of work and require additional funding to address added engineering cost, and augmented scope of services. Existing site conditions have been modified from the original design. However, it remains possible that there may be subsequent changes in conditions once the existing service connections are exposed.

To avoid project delays for this much needed repair and replacement, an additional \$96,000 is request to ensure that this work can be completed before grounds freezing conditions occur this fall. This includes a 2% administrative fee pursuant to Resolution 2013-022.

This funding request will go before the North Peninsula Recreation Service Area Board (NPRSA Board) on September 16, 2024, during a special meeting of the NPRSA Board, for its advisory recommendation.

Your consideration is appreciated.

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>225.27910</u>	Amount <u>\$96,000</u>
By: <u><i>CE</i></u>	Date: <u>9/17/2024</u>

# Kenai Peninsula Borough Solid Waste Department

## MEMORANDUM

**TO:** Peter A. Micciche, Borough Mayor

**THRU:** John Hedges, Purchasing & Contracting Department *JH*

**FROM:** Lee Frey, Solid Waste Director *LF*

**DATE:** September 19, 2024

**RE:** Yard Tractor Sole Source Waiver

The Kenai Peninsula Borough Solid Waste Department currently rents a yard tractor for use at the Homer Transfer Facility to move transfer trailers in and out of the loading bay. We have been unable to find cheaper rental options and purchasing a used yard tractor for use at the site will pay for itself in less than three years of rental fees. The used tractor is beneficial because this piece of equipment gets very little mileage being used at the site, but is necessary for operations.

Your approval is hereby requested. Funding for this project is \$36,000 and is in account number 411.32310.25497.48311.

Approved: *P. Micciche*  
Peter A. Micciche, Borough Mayor

9/25/2024  
Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. _____	411.32310.25497.48311
Amount: _____	\$36,000.00
By: <u><i>CJ BH</i></u>	Date: <u>9/20/2024</u>
NOTES: NA	

# Kenai Peninsula Borough Purchasing & Contracting

## MEMORANDUM

**TO:** Peter A. Micciche, Borough Mayor

**THRU:** John Hedges, Purchasing & Contracting Director *JH*

**FROM:** Kevin Kinnie, Project Manager *kk*

**DATE:** September 23, 2024

**RE:** Authorization to Award a Contract for RFP25-002 Inspection & Engineering of KPB Roads Service Area Bridges

On August 5, 2024, the Kenai Peninsula Borough Purchasing & Contracting Department formally solicited proposals for RFP25-002 Inspection & Engineering of KPB Roads Service Area Bridges. The request for proposals was advertised on Bid Express on August 5, 2024.

The project consists of the study and development of a comprehensive conditions report for all existing Road Service Area bridges. The intent of the report will be to determine existing conditions, prioritization of necessary improvements/replacement, and a design basis recommendation for each of the seventeen bridges listed in the RSA's inventory.

On the due date of August 22, 2024, two (2) proposals were received and reviewed by a review committee as follows:

<u>FIRMS</u>	<u>LOCATION</u>	<u>TOTAL SCORE</u>
Nelson Engineering PC	Soldotna, Alaska	225
KPFF Consulting Engineers	Seattle, Washington	218

The highest-ranking proposal, which includes a cost factor, was submitted by Nelson Engineering, PC with a lump sum cost proposal of \$299,677.00. The proposal review committee recommends award of a contract to Nelson Engineering PC, Soldotna, Alaska. Your approval for this award is hereby requested.

Funding of this contract will be charged to account number 434-33950-23BRG-43011 & 434-33950-24BRG-43011.

*Alycinia*

9/25/2024

Peter A. Micciche, Borough Mayor

Date

NOTES: Req#: 25-001331.

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>434-33950-23BRG-43011</u>	<u>\$294,000.00</u>
Acct. No. <u>434-33950-24BRG-43011</u>	<u>\$5,677.00</u>
By: <i>CJ BH</i>	Date: <u>9/24/2024</u>
By: _____	Date: _____

# Kenai Peninsula Borough Purchasing & Contracting

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## MEMORANDUM

**TO:** Peter A. Micciche, Borough Mayor

**THRU:** John Hedges, Purchasing & Contracting Director *JH*

**FROM:** Nicolas Chapman, SBCFSA Program Manager *NC*

**DATE:** September 17, 2024

**RE:** Authorization to Award a Contract for ITB25-011 Steambed Maintenance of Salmon Creek at Nautical Avenue

---

The Purchasing and Contracting Office formally solicited and received bids for the ITB25-011 Steambed Maintenance of Salmon Creek at Nautical Avenue. Bid packets were released on August 20, 2024 and the Invitation to Bid was advertised on Bid Express on August 20, 2024.

The project consists of channel construction and sediment extraction, identified as unclassified excavation at the Salmon Creek through the Nautical subdivision identified in the ITB documents.

On the due date of September 10, 2024, one (1) bid was received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$134,328.44 was submitted by Andrews and Sons, LLC, Seward, Alaska.

Your approval for this bid award is hereby requested. Funding for this project is in account number 259-21212-00000-43011.

*A. Micciche*

\_\_\_\_\_  
Peter A. Micciche, Borough Mayor

9/17/2024

\_\_\_\_\_  
Date

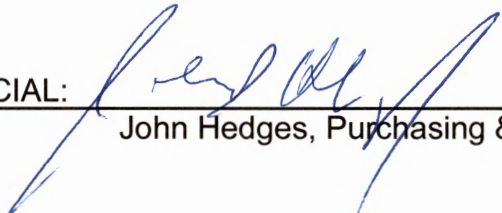
FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. _____	259-21212-00000-43011
Amount _____	\$134,328.44
By: <i>CF BH</i>	Date: 9/17/2024
NOTES: NA	

**KENAI PENINSULA BOROUGH  
PURCHASING & CONTRACTING**

**BID TAB FOR: ITB25-011 Streambed Maintenance of Salmon Creek at Nautical Avenue**

CONTRACTOR	LOCATION	BASE BID
Andrews and Sons	Seward, Alaska	\$134,328.44

DUE DATE: September 10, 2024

KPB OFFICIAL:   
John Hedges, Purchasing & Contracting Director



# Kenai Peninsula Borough Maintenance Department

## MEMORANDUM

**TO:** Peter A. Micciche, Borough Mayor

**THRU:** John Hedges, Purchasing & Contracting Director *JH*

**FROM:** Thomas Nelson, Maintenance Director *TN*

**DATE:** September 18, 2024

**RE:** Authorization to Award a Contract for ITB24-006 Snow Removal and Sanding of Various Borough Schools and Facilities

The Purchasing and Contracting Office formally solicited and received bids for the ITB25-006 Snow Removal and Sanding of Various Borough Schools and Facilities. Bid packets were released on August 20, 2024 and the Invitation to Bid was advertised on Bid Express on August 20, 2024.

The project consists of providing all labor, materials and equipment for Snow Removal and Sanding of Various Borough Schools and Facilities. The facilities where work shall be performed are broken down into five sections, as follows: **SECTION A:** KENAI/SOLDOTNA/NIKISKI AREA, and **SECTION B:** HOMER AREA.

On the due date of September 11, 2024, thirty-five (35) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bidders are as follows:

### CONTRACTOR SECTION / GROUP

Steam on Wheels, LLC	Section A, Groups 1, 2, 3, 4, 5, 6, 7 & 8
Todaly Unlimited, Inc.	Section A, Group 9
Gregoire Construction	Section B, Groups 1, 2, 3 & 6
Alaska Welding Works	Section B, Group 4
BST Maintenance	Section B, Group 5

Your approval for this bid award is hereby requested. Funding for this project is in account number 241.41010.00000.43764.



Peter A. Micciche, Borough Mayor

9/20/2024

Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	<u>241-41010-00000-43764 - \$203,000.00</u>
Acct. No:	<u>241-41010-00000-43780 - \$17,000.00</u> (NON SCHOOL FACILITIES)
By: <i>CJ BH</i>	Date: <u>9/18/2024</u>

NOTES: NA

## KENAI PENINSULA BOROUGH PURCHASING & CONTRACTING

### **BID TAB FOR: ITB25-006 Snow Removal and Sanding of Various Borough Schools & Facilities**

BIDDER NAME	<u>SECTION A: Group 1</u> BAB, KPBSD Warehouse/ Media Center/ Records; HR Portable, Soldotna Elementary	<u>SECTION A: Group 2</u> Soldotna Maint. Shop, Kalifornsky Beach Elem	<u>SECTION A: Group 3</u> Redoubt Elementary, Soldotna Prep, Soldotna High School	<u>SECTION A: Group 4</u> Tustumena Elementary, Skyview High School	<u>SECTION A: Group 5</u> KCHS/ KCHS Votech Bldg, Kenai Middle, Mt. View
	Steam on Wheels, LLC	\$1,280.00	\$1,149.00	\$1,023.00	\$1,473.00
Get Plowed Sno-Removal	\$1,892.00	\$1,598.00	\$1,648.00	\$3,348.00	\$4,425.00
Chumley's Inc.		\$4,500.00			

DUE DATE: September 11, 2024

KPB OFFICIAL: \_\_\_\_\_

  
John Hedges, Purchasing & Contracting Director

**KENAI PENINSULA BOROUGH  
PURCHASING & CONTRACTING**

**BID TAB FOR: ITB25-006 Snow Removal and Sanding of Various Borough Schools & Facilities**

BIDDER NAME	SECTION A: Group 6	SECTION A: Group 7	SECTION A: Group 8	SECTION A: Group 9
	Kenai Elementary (Aurora), Kaleidoscope	Nikiski Jr/Sr	Nikiski/North Star El	Sterling Elementary
Steam on Wheels, LLC	\$649.00	\$2,298.00	\$1,199.00	
Get Plowed Sno-Removal	\$948.00	\$3,800.00	\$2,050.00	\$1,500.00
Chumley's Inc.		\$2,450.00	\$1,600.00	\$1,800.00
Todaly Unlimited, Inc.				\$615.00

DUE DATE: September 11, 2024

KPB OFFICIAL:   
 John Hedges, Purchasing & Contracting Director

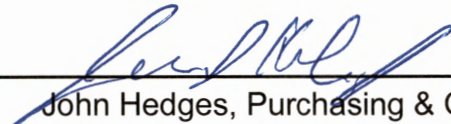
## KENAI PENINSULA BOROUGH PURCHASING & CONTRACTING

### BID TAB FOR: ITB25-006 Snow Removal and Sanding of Various Borough Schools & Facilities

BIDDER NAME	SECTION B: Group 1	SECTION B: Group 2	SECTION B: Group 3	SECTION B: Group 4	SECTION B: Group 5	SECTION B: Group 6
	Homer High, Homer Maintenance	Homer Middle, West Homer Elementary	Paul Banks Elementary, Homer Flex	Ninilchik Elementary & Ninilchik High School	Chapman Elementary, Nikolaevsk School	McNeil Canyon
Alaska Welding Works				\$688.00		
Gregoire Construction	\$1,443.75	\$1,200.00	\$800.00		\$1,640.00	\$785.00
First Class Services	\$3,165.00	\$2,105.00	\$1,440.00	\$3,000.00	\$6,000.00	\$3,250.00
BST Management					\$1,400.00	

DUE DATE: September 11, 2024

KPB OFFICIAL:



John Hedges, Purchasing & Contracting Director