

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Kenai Peninsula Borough Mayor *CP*

FROM: Adeena Wilcox, Director of Assessing *aw*

DATE: July 22, 2021

RE: Ordinance 2021-30, Authorizing the Assessor to Accept One Late Filed Non-Profit Exemption Application and Providing an Exception to KPB 5.12.040(B) (Mayor)

One non-profit exemption applicant, Faith Lutheran Church, has requested the assembly allow the assessor to accept a late-filed Non-Profit Religious Exemption Application received after March 31, 2021. Pursuant to AS 29.45.030(a)(3), property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes is exempt from general taxation.

Faith Lutheran Church took ownership from Alaska Mission for Christ Lutheran Church Missouri Synod on October 2, 2020. The religious exemption was properly ended during the title transfer. The Faith Lutheran Church, having previously been approved for a non-profit religious exemption on another parcel, did not apply for an additional exemption for the newly transferred parcel until July 16, 2021.

The failure to apply for the nonprofit religious exemption was a result of several unforeseen circumstances. The President in-charge resigned and two board members had significant medical issues. These events resulted in the failure to notice that there was no exemption in place for the Prince of Peace Lutheran Church, located in Seldovia and gifted to the Faith Lutheran Church.

This ordinance seeks assembly approval to allow the mayor to grant an extension of time and accept the late-filed non-profit exemption application of Faith Lutheran Church pursuant to KPB 5.12.119(A).

This ordinance also seeks approval for the assessor to adjust the assessment roll to make changes in the taxable status of property on the roll after June 1, 2021 pursuant to KPB 5.12.040(B).

Your consideration of this ordinance is appreciated.