

# Kenai Peninsula Borough

## Finance Department

---

### MEMORANDUM

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

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

**FROM:** Nolan Scarlett, Property Tax & Collections Manager *NS*

**DATE:** August 3, 2023

**RE:** Ordinance 2023-~~19~~-*14* Confirming the Assessment Roll for the Whale-of-a-Tail Avenue Utility Special Assessment District and Establishing the Method for Terminating Assessments and Making Refunds to Property Owners (Mayor)

---

This Ordinance confirms the final assessment roll for the Whale-of-a-Tail Avenue Utility Special Assessment District (“the District”). This is the final step for the Borough in a process that began with the Mayor approving the petition application for the formation of the District, the adoption of Resolution 2023-015 forming the District and authorizing construction of the natural gas mainline improvements, and the passage of Ordinance 2022-19-46, which appropriated \$249,000.38 for this project. This ordinance confirms the assessment roll and establishes the methods for terminating assessments and providing refunds to property owners, if necessary.

KPB 5.35.107(C)(a) requires that the owners of at least 60 percent of the parcels within the proposed district sign a petition approving the District and 66.67 percent have signed the petition in favor of this project. KPB 5.35.107(C)(b) requires that the owners of at least 60 percent in value of the property to be benefited in the proposed district sign a petition approving the District and 88.18 percent have signed the petition in favor of this project.

The gas mainline has been constructed and a bill has been presented to the Borough for payment. The gas mainline benefits 41 parcels within the District. The total cost of the assessment is \$249,000.38. Based on equal allocation of the total cost of the project, the special assessment per lot in the District is \$6,073.18. The assessment may be prepaid without interest within 30-days of the notice of assessment. If not prepaid, the assessment is payable over a ten-year period in equal installments with interest accruing as provided in the attached ordinance. The assessment constitutes a lien on each parcel within the District.

Your consideration of this ordinance is appreciated.