Kenai Peninsula Borough
Assessing Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
             Members, KPB Assembly

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

FROM: Adeena Wilcox, Assessing Director *aw*
             Sean Kelley, Borough Attorney   *SK*

DATE: August 21, 2025

RE: Ordinance 2025-21, Repealing and Reenacting KPB Chapter 5.12 Relating to Real Property Tax, Enacting a New KPB Chapter 5.11, Relating to Personal Property Tax, a New KPB Chapter 5.13, Relating to Tax Exemptions, Credits, or Deferrals, and a New KPB Chapter 5.15, Relating to Tax Appeals (Mayor)

This ordinance addresses ongoing concerns raised by the public, administration, Board of Equalization Members and Assembly Members with regard to the current code relating to property tax, exemptions and appeals found at KPB Chapter 5.12.

Over time, Chapter 5.12 has been assembled in a piecemeal fashion, resulting in a lack of clarity, insufficient detail, and a disjointed process that at times is difficult for both the public to understand and the Assessing Department to administer effectively and transparently.

To improve organization and usability, this ordinance proposes several significant changes. Personal Property provisions will be moved into a new, separate chapter of code, KPB Chapter 5.11. Real Property provisions will remain in KPB Chapter 5.12. A new chapter of code, KPB Chapter 5.13, will be enacted to consolidate all exemptions, including the process and procedure for applying for an exemption. Additionally, all provisions related to tax appeals will be relocated to KPB Chapter 5.15.

These changes aim to streamline the code, improve readability and clarity, and support more transparent and efficient administration. In addition, the exemptions chapter in particular will provide clear criteria and, for the first time, set forth all state mandated and KPB-adopted exemptions, tax credits, and tax deferrals. A sectional analysis accompanies the ordinance and memorandum.

Your consideration is appreciated.