






Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

**TO:** Wayne Ogle, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** Charlie Pierce, Mayor 

**FROM:** Brandi Harbaugh, Finance Director   
Max Best, Planning Director   
Tom Anderson, Assessing Director   
Scott Griebel, Acting Roads Director 

**DATE:** July 26, 2018

**RE:** Ordinance 2018- 27, Amending KPB 20.60, KPB 5.35, and KPB 14.31  
Creating a New Requirement that Property Owners Pay Off the  
Remaining Balance or Prepay Estimated Costs of Any Special  
Assessments on Property to be Subdivided Before a Final Plat is  
Recorded and Providing Notice of the Requirement (Mayor)

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KPB 20.60.030 currently requires that every final plat of a subdivision must be accompanied by a certificate of the borough finance department stating that all taxes levied on the property within the subdivision shall be paid before the final plat is recorded. The borough also has special assessment liens against parcels that have been included in special assessment districts with unpaid balances. When a parcel that is subject to an assessment is subdivided, it is difficult to fairly allocate the lien among newly created parcels. This ordinance would amend the code to require unpaid special assessments on property being subdivided be paid in full prior to filing the final plat. In the event of subdivision before final assessment is known, the subdividing property owner would be required to prepay the estimated cost of the special assessment.

The utility special assessment district (KPB 5.35) and road improvement assessment district (KPB 14.31) chapters of borough code are also amended to provide impacted landowners notice they will be required to pay off the remaining balance of any special assessments on assessed property they may subdivide, or prepay the estimated cost if final assessment has yet to be determined, before a final plat can be recorded.

The planning commission will consider this ordinance at its August 13, 2018, meeting and forward its recommendations to the assembly prior to the scheduled hearing on this ordinance.

The road service area board will consider this ordinance at its August 14, 2018, meeting and forward its recommendations to the assembly prior to the scheduled hearing on this ordinance.

Your approval of this ordinance would be appreciated.