

# Kenai Peninsula Borough

## Assessing Department

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### MEMORANDUM

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

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

**FROM:** Adeena Wilcox, Director of Assessing *aw*

**DATE:** August 5, 2021

**RE:** Ordinance 2021-33, Authorizing the Assessor to Accept One Late Filed Farm Use Deferment Application for 2021 and Providing an Exception to KPB 5.12.040(B) (Mayor) (Hearing on 09/07/21)

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One farm deferment applicant, Mairiis Kilcher Living Trust through trustee Mairiis Kilcher, has requested the assembly allow the assessor to accept a late-filed Farm Use Deferment Application received after May 15, 2021 for three parcels totaling approximately 83.9 acres (KPB Parcel ID #: 174-060-040, 185-212-48 & 185-210-07). Pursuant to AS 29.45.060(a) farm use land included in a farm unit not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and not be assessed as if subdivided or used for some other nonfarm purpose.

Per AS 29.45.060(d) the state, subject to legislative appropriation, shall reimburse a borough or city, as appropriate, for the loss of property tax revenues due to the statutory farm use value deferment. However, the state has failed to appropriate funds for this purpose therefore reimbursement from the state is unlikely at this time.

The applicant provides that the reason for missing the application filing deadline was due to a death in the family and that she has been using the property exclusively for farm purposes for 40 years. This ordinance seeks assembly approval to accept the late-filed application of Mairiis Kilcher Living Trust.

This ordinance also seeks approval for the assessor to adjust the assessment roll to make changes in the valuation or 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.