

# Kenai Peninsula Borough Assembly

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## MEMORANDUM

**TO:** Ryan Tunseth, Assembly President  
Members, KPB Assembly

**FROM:** Dale Eicher, Assembly Member *DE*

**DATE:** January 20, 2026

**RE:** **LAYDOWN** Resolution 2026-005, Requesting the Alaska Legislature Provide Municipalities Authority to Set the Not to Exceed Amount for the Volunteer Firefighter/EMS Optional Real Property Tax Exemption (Eicher)

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In the original memo accompanying Resolution 2026-005, I made a mistake and stated that the optional \$10,000 volunteer fire fighter exemption often saves less than \$40. I was erroneously only considering the base mill rate of 3.85 and not the additional service areas, etc. Therefore, a more accurate statement would be:

In practice, with the current exemption authorized under AS 29.45.050(r) capped at \$10,000 of assessed value, at the KPB's current mill rate, an approved exemption can result in around \$100 or even less, in annual property tax savings.

Thank you.