Kenai Peninsula Borough
Assembly

MEMORANDUM

TO: Assembly President
Members, KPB Assembly

FROM: Kelly Cooper, Assembly Member (MV) for KC

DATE: October 16, 2025

SUBJECT: Notice of Motion to Rescind 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, Cox)

Prior to adjournment of the October 14, 2025, I provided notice of reconsideration of Ordinance 2025 -21 and the Cox Amendment to KPB 5.13.090(E).

After further review and discussion with the Borough Clerk and Borough Attorney, I have determined that reconsideration is not appropriate in this case under KPB 22.40.185 and that, instead, the proper motion procedurally at this point is a motion to rescind. A motion to rescind is used to reverse a previous action after the time for consideration has passed. A legislative body can rescind an action previously taken as long as no vested rights have arisen from the original action. In the present case, Ordinance 2025-21 does not take effect until January 1, 2026; therefore, there can be no argument that any rights have vested.

This memorandum provides notice that at the October 28, 2025, Assembly meeting, will move to rescind

(1) Ordinance 2021-25
(2) If the first motion to rescind is adopted, I will then move to rescind the Cox Amendment to KPB 5.13.090(E) which adopted a $375,000 cap for the senior citizens exemption.

My justification for the actions is based on the fact that the Cox amendment was made on the floor during the meeting of October 14, 2025, and therefore did not provide the public adequate notice of the action. More importantly, the cap of $375,000 is not appropriate because stacking of exemptions is not currently capped at $375,000 and I do not believe that this ordinance should address major policy decisions such as the appropriateness of "stacking" exemptions and/or capping that amount. It is something that this body should discuss but I don't think it should be tied to this ordinance which largely aims to rework chapters of KPB Code related to property tax, exemptions and appeal to make them more user friendly and improve readability.

Your consideration is appreciated.