

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*

FROM: Adeena Wilcox, Borough Assessor *aw*

DATE: December 18, 2025

RE: Resolution 2026-001, Updating the Schedule of Rates, Charges, and Fees, known as the Fee Schedule, to Provide a Filing Fee for Residential Exemption Appeals (Mayor)

In an effort to provide taxpayers with an affordable option for appealing an assessor's determination on residential real property exemptions, the Assembly recently enacted code authorizing the Board of Equalization (BOE) to hear such appeals. Appeals to the BOE require a filing fee. Therefore, the resolution updates the KPB's Fee Schedule to include a filing fee for residential real property appeals. The Administration recommends establishing a \$30 filing fee for such appeals. In accordance with KPB 5.15.010, this fee would be fully refundable under the circumstances provided for in code.

Your consideration is appreciated.