

## **E. NEW BUSINESS**

9. Ordinance 2026-05: Authorizing retention or sale of certain real property obtained by the Kenai Peninsula Borough through tax foreclosure proceedings.

# Kenai Peninsula Borough

## Planning Department – Land Management Division

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### MEMORANDUM

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

**THRU:** Peter A. Micciche, Mayor *PM*  
Brandi Harbaugh, Finance Director *BH*  
Robert Ruffner, Planning Director *RR*  
Aaron Hughes, Land Management Officer *AH*

**FROM:** Jennifer Shields, Land Management Agent *JS*

**DATE:** February 5, 2026

**RE:** Ordinance 2026-05 Authorizing Retention or Sale of Certain Real Property  
Obtained by the Kenai Peninsula Borough Through Tax Foreclosure Proceedings  
(Mayor)

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Pursuant to AS 29.45.290 et. seq. and KPB 17.10.100(A) regarding tax foreclosure proceedings, the Kenai Peninsula Borough (KPB) has received Clerk’s Deeds for that real property listed in the ordinance. The ordinance will authorize those tax foreclosed parcels listed in Exhibit A to be retained for a public purpose with a management classification recommendation, and will authorize those parcels listed in Exhibit B to be sold at public auction. The number of parcels to be retained or sold is subject to change prior to the public auction, should delinquent tax obligations be paid and parcels are repurchased by prior owners of record.

A preliminary list of parcels proposed for sale in the KPB 2026 Tax Foreclosure Land Sale Auction was sent for review and comment to the KPB School District, all KPB administrative departments, service areas, applicable cities and advisory planning commissions, and the KPB Planning Commission. Pursuant to AS 29.45.460(c), notice of the sale will also be sent to the former owners of record by certified mail within five (5) days of the first publication of the notice of hearing of the ordinance.

Due to the reduction in local newspaper publication dates, the ordinance provides for an exception to public notice publication in a newspaper of general circulation of less than thirty (30) days before the auction.

The tax foreclosure land sale auction is scheduled for April 25, 2026, in the KPB Assembly Chamber. The KPB Planning Commission will consider this ordinance at its regularly-scheduled meeting on March 16, 2026, and will forward a recommendation to the Assembly.

Your consideration is appreciated.

**Kenai Peninsula Borough**  
 Planning Department – Land Management Division

**MEMORANDUM**

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

**THRU:** Peter A. Micciche, Mayor *PAM*  
 Brandi Harbaugh, Finance Director *BT*  
 Robert Ruffner, Planning Director *RR*  
 Aaron Hughes, Land Management Officer *AH*

**FROM:** Jennifer Shields, Land Management Agent *JS*

**DATE:** March 5, 2026

**RE:** Administration Amendment to Ordinance 2026-05 Authorizing Retention or Sale of Certain Real Property Conveyed to the Kenai Peninsula Borough Through Tax Foreclosure Proceedings (Mayor)

Ordinance 2026-05 will authorize those parcels shown on Exhibit A to be retained for a public purpose with a classification recommendation, and authorize those parcels shown on Exhibit B to be sold at public auction. Those parcels listed are subject to change prior to sale in the event delinquent tax obligations are paid. Pursuant to Section 14 of the Ordinance, parcels repurchased by former owners of record will be removed from Exhibit A or Exhibit B, as applicable.

(Please note the bold underlined language is new. Bracketed struck through language is being removed.)

Amendment #1

- Amend Ordinance 2026-05 to remove the following parcel listed on Exhibit B which has been requested for conveyance to the City of Homer:

| <b>CONVEY TO CITY OF HOMER – REMOVE FROM EXHIBIT B</b> |  |                         |              |                             |
|--|--|-------------------------|--------------|-----------------------------|
| <b>Parcel No.</b>                                      | <b>Legal Description</b>   | <b>General Location</b> | <b>Acres</b> | <b>Last Owner of Record</b> |
| 17913312   | Lot Forty-Seven (47), VIRGINIA LYN SUBDIVISION, according to Plat No. 61-256, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 17913312) | City of Homer           | 1.12         | Hanson, David B & Susan L   |

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RE: Administrative Amendments to Ordinance 2026-05

Amendment #2

- Amend Ordinance 2026-05 to the following parcels listed on Exhibit B which have been repurchased prior to the public hearing:

| <b>REPURCHASED – REMOVE FROM EXHIBIT B</b> |   |                         |              |   |
|--|---|-------------------------|--------------|---|
| <b>Parcel No.</b>                          | <b>Legal Description</b>  | <b>General Location</b> | <b>Acres</b> | <b>Last Owner of Record</b>             |
| 16929013                                   | Lot Thirty-One (31), SILVER KING CAMP, AMENDED, according to Plat No. 83-51, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16929013) | Anchor Point            | 0.08         | Peterson, Frank R & Peterson, Nichole M |

In addition, the following proposed amendment resolves a potential conflict between Alaska Statutes 29.45.450(a) which sets out, "... Unredeemed property in a city is deeded to the city subject to the payment by the city of unpaid borough taxes and costs of foreclosure levied against the property before foreclosure..." and the language in the fifth "WHEREAS" clause allowing the former owner of record to repurchase property up to the close of business on April 24, 2026.

Amendment #3

- Amend the fifth "Whereas" clause as follows:

**WHEREAS,** KPB will, up to the close of business at 5:00 p.m. AKST on April 24, 2026, extend the right to former owners of record to repurchase parcels retained for public purpose and parcels that are scheduled for sale, **excluding any unredeemed parcel that lies in a city that the city has requested for conveyance and that have been deeded to the city subject to the payment by the city of unpaid borough taxes and costs of foreclosure levied against the property before foreclosure;** and

Your consideration is appreciated.

Introduced by: Mayor  
Date: 02/17/26  
Hearing: 03/17/26  
Action:  
Vote:

**KENAI PENINSULA BOROUGH  
ORDINANCE 2026-05**

**AN ORDINANCE AUTHORIZING RETENTION OR SALE OF CERTAIN  
REAL PROPERTY OBTAINED BY THE KENAI PENINSULA BOROUGH  
THROUGH TAX FORECLOSURE PROCEEDINGS**

- WHEREAS,** certain real property has been deeded to the Kenai Peninsula Borough (KPB) through tax foreclosure proceedings pursuant to AS 29.45.290 et seq. for delinquent payment of taxes; and
- WHEREAS,** these parcels have been reviewed by the KPB School District, all KPB administrative departments, service areas, applicable cities and advisory planning commissions, and the KPB Planning Commission; and
- WHEREAS,** the KPB administration recommends certain parcels be retained for a public purpose, as noted; and
- WHEREAS,** in accordance with AS 29.45.460(c), notice of hearing of this ordinance was sent by certified mail to former owners of record; and
- WHEREAS,** KPB will, up to the close of business at 5:00 p.m. AKST on April 24, 2026, extend the right to former owners of record to repurchase parcels retained for public purpose and parcels that are scheduled for sale; and
- WHEREAS,** the KPB Planning Commission conducted a public hearing during its regularly-scheduled hearing on March 16, 2026, and recommended \_\_\_\_\_;

**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI  
PENINSULA BOROUGH:**

**SECTION 1.** That this is a non-code ordinance.

**SECTION 2.** That the real property listed and described in Exhibit A, incorporated herein by reference, is designated as tax foreclosed parcels retained for a public purpose with a recommended classification, pursuant to KPB 5.12.190.

- SECTION 3.** That it is hereby determined that a public need for the parcels listed in Exhibit B, incorporated herein for reference, does not exist and they are hereby designated as tax foreclosed parcels eligible for sale and may be sold by public auction, pursuant to KPB 5.12.200.
- SECTION 4.** That the mayor is hereby authorized to market and sell the real property designated as foreclosed parcels for sale for an amount not less than the judgment amount for delinquent taxes, plus penalties, interest, and any and all other related costs as certified by the KPB Finance Department, for cash at a public auction. All real property is to be sold as is, where is, subject to any and all encumbrances, restrictions of record, zoning ordinances, and any and all plat requirements and covenants.
- SECTION 5.** That in the event a parcel is repurchased by a former owner(s) of record prior to sale, the repurchase amount shall include the judgment amount for delinquent taxes, penalties, interest, and any and all other related costs as certified by the KPB Finance Department, to include proportional additional fees incurred by the KPB Land Management Division.
- SECTION 6.** That in the event a parcel is sold for an amount in excess of the judgement amount for delinquent taxes, plus penalties, interest, and any other related costs as certified by the KPB Finance Department, excess sale proceeds for that parcel will be subject to proportional additional fees incurred by KPB for auction services, as defined in the contract for auction services.
- SECTION 7.** That once all deductions have been tabulated, the KPB Finance Director, or designee, will provide written notice to former owners of record of the real property advising of the excess sale proceeds amount and the manner in which a claim for the balance of the proceeds may be submitted. Notice is sufficient if mailed to the former owner(s) of record at their last known address as disclosed by KPB Assessor records. Upon presentation of a proper claim, KPB will remit excess sale proceeds to former owners of record. Pursuant to AS 29.45.480, a claim for excess proceeds which is filed after six (6) months from the date of the public auction is forever barred. Upon expiration of the above claim period, all unclaimed excess sale proceeds are to be deposited in the KPB Land Trust Investment Fund, except for those parcels having delinquent amounts due to KPB for sales tax or other KPB liens. In those instances, the amounts required to payoff said delinquency or lien will be paid from the unclaimed excess sale proceeds prior to being deposited in the KPB Land Trust Investment Fund.
- SECTION 8.** That the assembly authorizes the mayor to conduct a live public auction, or online auction, or a combination thereof, of the tax foreclosed real property listed in Exhibit B. The auction is to be held on April 25, 2026, in the KPB Assembly Chamber, 144 N. Binkley Street, Soldotna, Alaska. Public notice will be prominently placed on KPB's webpage in a consolidated location and on an official social media account of the KPB. In the event the KPB Administration is

unable to proceed with the auction on the designated date, the KPB Administration will reschedule the auction to a date not more than 60 days later than the date designated in this ordinance.

**SECTION 9.** That notice of sale must be published in accordance with KPB 1.08.180. The last notice of sale must appear not less than five calendar days before the date of sale. The notice must contain a brief description of the land, the general location of the land and the terms of the sale as fixed by the assembly by this ordinance.

**SECTION 10.** That the assembly finds it is in the best interests of the KPB to require tax foreclosure sale bidders to be Alaska residents. As a condition of bidder registration, bidders must provide a valid Alaska driver's license or State of Alaska issued identification as proof of Alaska residency. In addition, through this residency restriction, KPB, as a political subdivision of the State, is furthering the State's purpose and intent in prioritizing the conveyance of Alaska lands to Alaska residents. Pursuant to AS 38.05.055, for state land sales, public auction or sale by sealed bid is restricted to bidders who have been residents of the state for at least one year immediately preceding the date of the sale. As a political subdivision of the State, the assembly finds the state law compelling. Specific to foreclosed properties, restricting the tax foreclosure sale to Alaska residents is reasonable and necessary due to the challenges often presented by such properties. The KPB's interest is in returning foreclosed properties to the tax rolls and to provide residents an avenue to use local knowledge to discern whether a property is fit for a particular purpose.

**SECTION 11.** That during the public auction, the number of parcels initially sold to a registered bidder will be limited to a maximum of two (2) parcels. Any parcel not initially sold during the auction will be moved to the end of the auction and re-bid one (1) time only. At that time all registered bidders will be allowed to bid on all remaining parcels without limitation.

**SECTION 12.** That the mayor shall execute and deliver to the buyer of any of the sale parcels a tax foreclosure quitclaim deed specifically without any warranty or representation. Said deed will convey any and all interest KPB may have in the subject parcel, expressly reserving mineral rights, if any, to KPB. Prospective buyers are on notice by this ordinance and by other means of publication or public notice of the terms of the sale. KPB has no expressed or implied knowledge of said parcels and does not guarantee any right, title, or interest in and to any of the parcels sold nor to any improvements that may be located on said parcels. It is the burden of potential buyers to determine condition of title prior to bidding at the sale. KPB will be held harmless from any and all claims regarding title or possession to, and future use and enjoyment of, any of the parcels to be sold. Potential buyers are advised that KPB, at its sole discretion, reserves the right to withdraw any and or all of the parcels listed for sale.

**SECTION 13.** That \$25,000 has been appropriated into the Land Trust Fund Account No. 250.2120.45110 to satisfy tax obligations pursuant to AS 29.45.290 for those parcels specifically being retained by KPB for a public purpose.

**SECTION 14.** That parcels repurchased by former owners of record will be removed from Exhibit A or Exhibit B, as applicable.

**SECTION 15.** If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances will not be affected.

**SECTION 16.** This ordinance shall become effective immediately.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS \* DAY OF \*, 2026.**

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Ryan Tunseth, Assembly President

ATTEST:

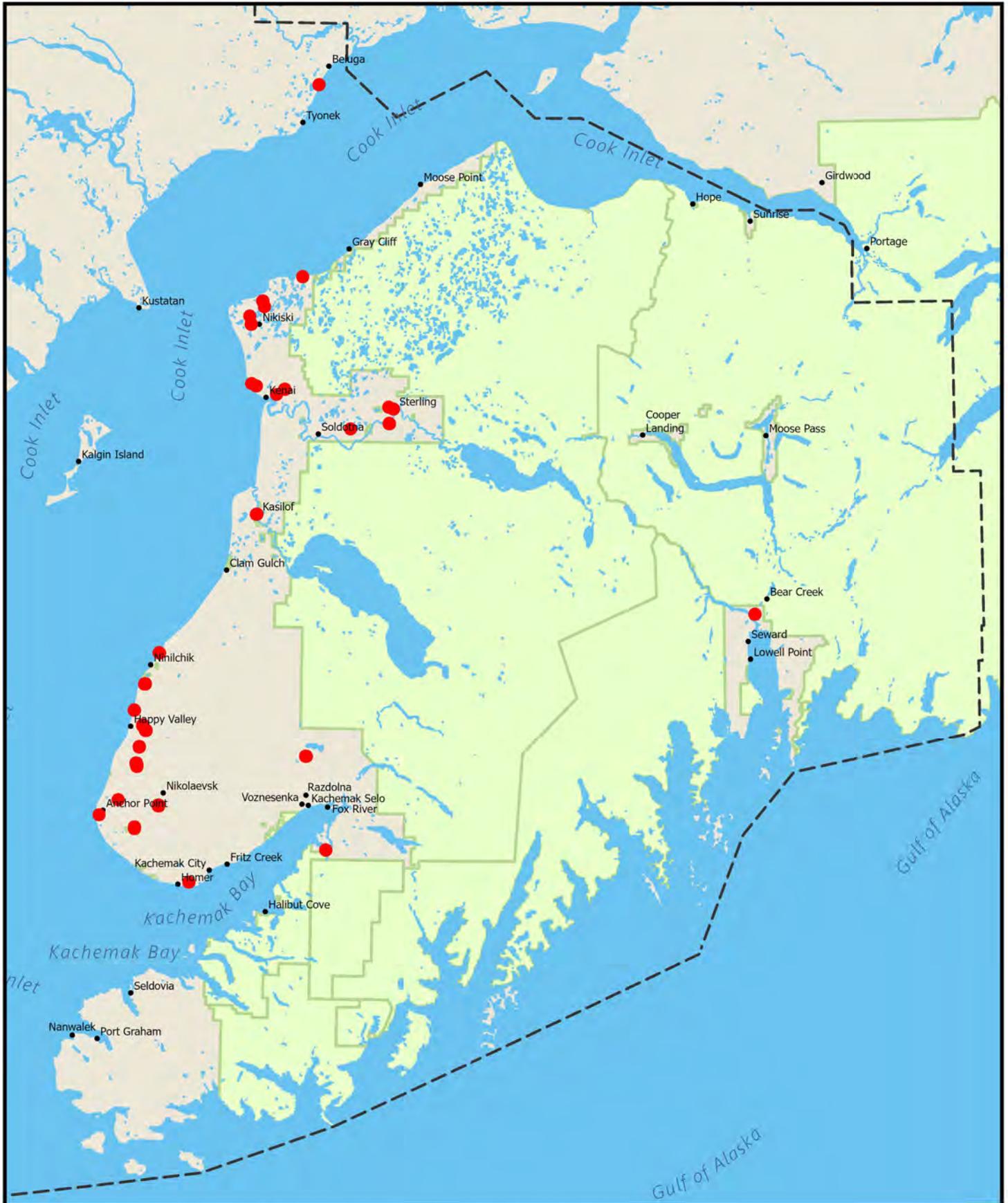
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Michele Turner, CMC, Borough Clerk

Yes:

No:

Absent:



The information depicted hereon is for a graphical representation only of best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.

**EXHIBIT A**  
**Parcels To Be Retained For A Public Purpose**

| <b>Parcel No.</b> | <b>Legal Description</b>  | <b>General Location</b> | <b>Acres</b> | <b>Last Owner of Record</b> | <b>Reason for Retention</b> | <b>Recommended Classification</b> |
|-------------------|---|-------------------------|--------------|-----------------------------|-----------------------------|-----------------------------------|
| 14405009          | Lot Ten (10), McBRIDE SUBDIVISION, according to Plat No. S-22, Seward Recording District, Third Judicial District, State of Alaska. (KPB PIN 14405009)                          | Bear Creek              | 0.62         | Moore, David J              | Floodway                    | Preservation                      |
| 14405010          | Lot Nine (9), MCBRIDE SUBDIVISION, according to Plat No. S-22, Seward Recording District, Third Judicial District, State of Alaska. (KPB PIN 14405010)                          | Bear Creek              | 0.73         | Moore, David J              | Floodway                    | Preservation                      |
| 14405011          | Lot Eight (8), McBRIDE SUBDIVISION, according to Plat No. S-22, Seward Recording District, Third Judicial District, State of Alaska. (KPB PIN 14405011)                         | Bear Creek              | 0.83         | Moore, David J              | Floodway                    | Preservation                      |
| 15912060          | Tract Fifty-Three (53), HAPPY CREEK HOMESITES SUBDIVISION, according to Plat No. 62-711, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15912060) | Happy Valley            | 5.00         | Harris, James R             | Wetlands                    | Preservation                      |
| 16532001          | Tract Six (6), HAATH ACRES SUBDIVISION, according to Plat No. 76-27, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16532001)                     | Anchor Point            | 9.02         | Bostic, Dorothy R           | Wetlands                    | Preservation                      |



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**REASON FOR RETENTION: FLOODWAY**

**Parcel No.:** 14405009

**Recommended Classification:** Preservation

**Acres:** 0.62

**Legal Description:**

Lot Ten (10), McBRIDE SUBDIVISION, according to Plat No. S-22, Seward Recording District, Third Judicial District, State of Alaska. (KPB PIN 14405009)



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**REASON FOR RETENTION: FLOODWAY**

**Parcel No.:** 14405010

**Recommended Classification:** Preservation

**Acres:** 0.73

**Legal Description:**

Lot Nine (9), MCBRIDE SUBDIVISION, according to Plat No. S-22, Seward Recording District, Third Judicial District, State of Alaska. (KPB PIN 14405010)



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**REASON FOR RETENTION: FLOODWAY**

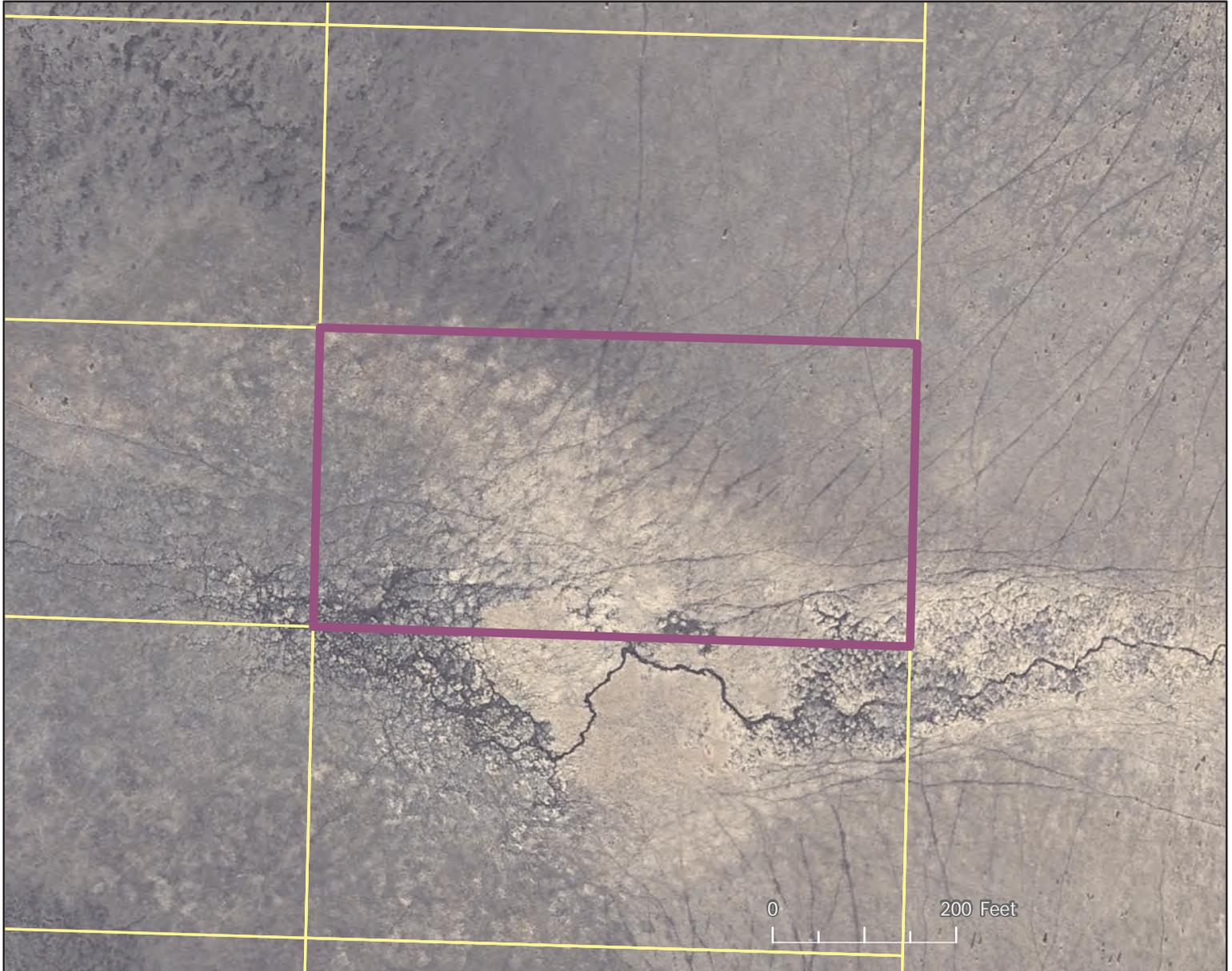
**Parcel No.:** 14405011

**Recommended Classification:** Preservation

**Acres:** 0.83

**Legal Description:**

Lot Eight (8), McBRIDE SUBDIVISION, according to Plat No. S-22, Seward Recording District, Third Judicial District, State of Alaska. (KPB PIN 14405011)



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**REASON FOR RETENTION: WETLANDS**

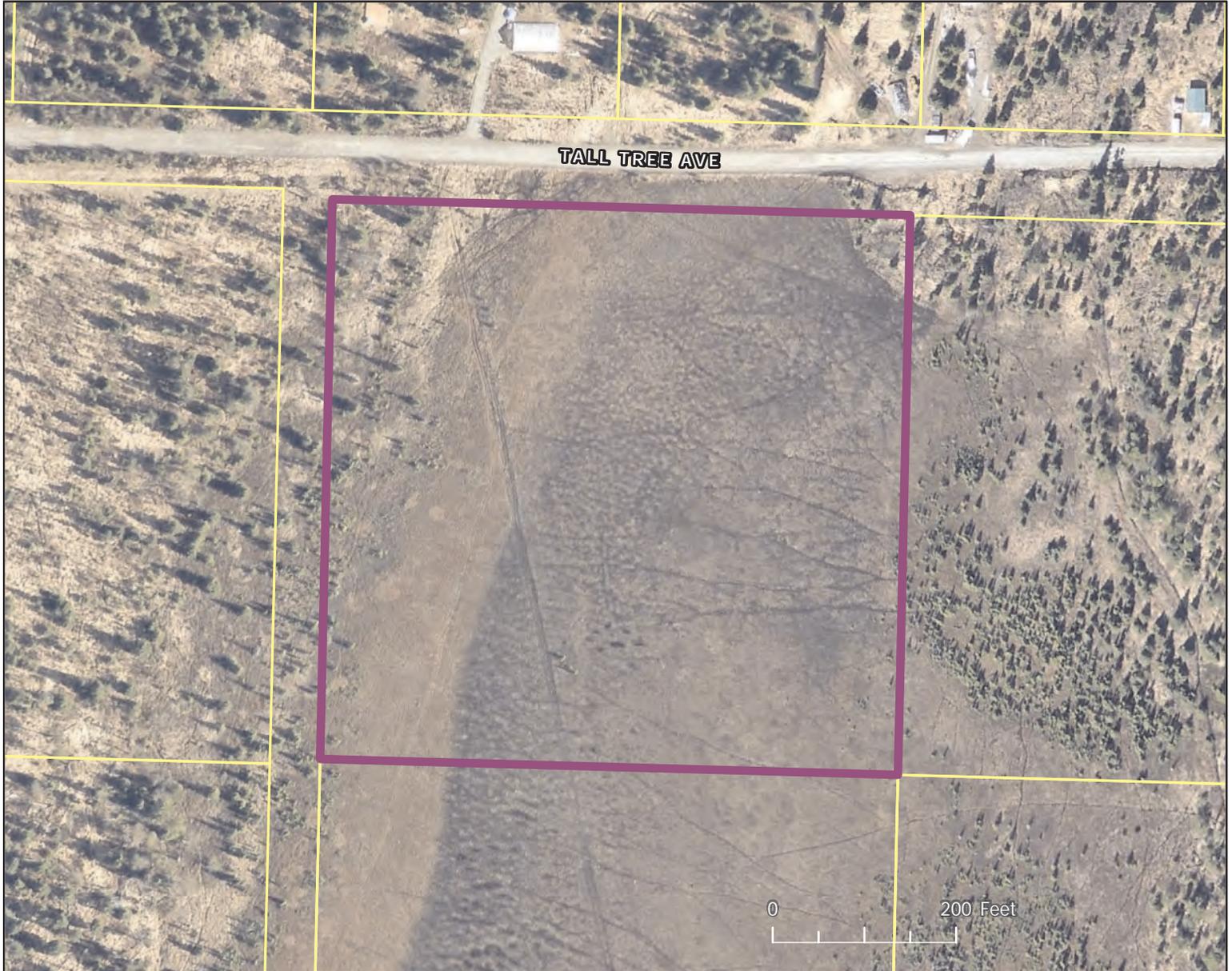
**Parcel No.:** 15912060

**Recommended Classification:** Preservation

**Acres:** 5.00

**Legal Description:**

Tract Fifty-Three (53), HAPPY CREEK HOMESITES SUBDIVISION, according to Plat No. 62-711, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15912060)



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**REASON FOR RETENTION: WETLANDS**

**Parcel No.:** 16532001

**Recommended Classification:** Preservation

**Acres:** 9.02

**Legal Description:**

Tract Six (6), HAATH ACRES SUBDIVISION, according to Plat No. 76-27, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16532001)

**EXHIBIT B**  
**Parcels To Be Sold By Auction**

| <b>Parcel No.</b> | <b>Legal Description</b>  | <b>General Location</b> | <b>Acres</b> | <b>Last Owner of Record</b>                  | <b>Minimum Bid</b> |
|-------------------|---|-------------------------|--------------|--|--------------------|
| 01218017          | The South 174.2 feet thereof, of Lot Sixteen (16), ISLAND-LAKE SUBDIVISION, according to Plat No. K-413, Kenai Recording District, State of Alaska. (KPB PIN 01218017)  | Nikiski                 | 0.31         | Wise, Kenturia A                             | TBD                |
| 01320010          | A Parcel of land situated in Lot 3, Section 6, Township 7 North, Range 11 West, SEWARD MERIDIAN, Kenai Recording District, Third Judicial District, State of Alaska, being more particularly as: BEGINNING at the extreme Northeast Corner of Government Lot 3, Section 6, Township 7 North, Range 11 West, SEWARD MERIDIAN, and referred to as Corner No. 1; thence West a distance of approximately 485 feet to Corner No.2; thence South a distance of approximately 150 feet to the road right of way, Corner No. 3; thence East along the road right of way a distance of 485 feet to Corner No. 4, thence North a distance of approximately 150 feet to Corner No. 1 and the point of beginning. (KPB PIN 01320010) | Nikiski                 | 1.70         | Bennett, Edna I                              | TBD                |
| 01321437          | Lot One (1), Block Five (5), DON'S PLACE SUBDIVISION AMENDED, according to Plat No. 83-44, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 01321437)   | Nikiski                 | 0.92         | Weeks, Thomas A & Nadine                     | TBD                |
| 01328064          | Lot Eighteen (18), Block Two (2), SEA-SCAPE SUBDIVISION, according to Plat No. 77-104, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 01328064)   | Nikiski                 | 1.21         | Miranda, Renee & Niland, John                | TBD                |
| 01419001          | Tract One (1), Block One (1), WELAKA LAKE ACRES SUBDIVISION, according to Plat No. K-1707, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 01419001)   | Nikiski                 | 1.92         | Posey, Richard                               | TBD                |
| 03904016          | Lot Twenty-one (21), Block Eight (8), BLACK GOLD ESTATES SUBDIVISION, AMENDED, according to Plat No. K-1399, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 03904016)   | City of Kenai           | 0.21         | Pace, Bret H                                 | TBD                |
| 03913001          | Lot One (1), Block One (1), MOMMSENS SUBDIVISION, 1988 ADDITION, according to Plat No. 91-12, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 03913001)  | City of Kenai           | 0.23         | Binnacle Properties                          | TBD                |
| 03913003          | Lot Three (3), Block One (1), MOMMSENS SUBDIVISION, 1988 ADDITION, according to Plat No. 91-12, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 03913003)  | City of Kenai           | 0.29         | Binnacle Properties                          | TBD                |
| 04508023          | Lot Two (2), JUSTA SUBDIVISION, according to Plat No. 2010-93, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 04508023)   | City of Kenai           | 1.71         | Wheeler, James Richard & Wheeler, Sherri Lou | TBD                |
| 04915002          | Lot Two (2), Block Two (2), INLET VIEW SUBDIVISION FIRST REVISION, according to Plat No. K-1515, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 04915002)   | City of Kenai           | 0.23         | Williams, Craig                              | TBD                |
| 06306312          | Lot Seven (7), Block Two (2), SUMPTER SUBDIVISION, according to Plat No. K-525, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06306312)  | Sterling                | 0.87         | Menz, John F & Warren, Judith M              | TBD                |
| 06319004          | Lot Four (4), SMITH-SLATER SUBDIVISION, NO. 1, according to Plat No. K-1352, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06319004)   | Sterling                | 0.49         | Hanson, David B                              | TBD                |

**EXHIBIT B**  
**Parcels To Be Sold By Auction**

| <b>Parcel No.</b> | <b>Legal Description</b>   | <b>General Location</b> | <b>Acres</b> | <b>Last Owner of Record</b>  | <b>Minimum Bid</b> |
|-------------------|--|-------------------------|--------------|--|--------------------|
| 06349048          | Lot Ten "A" (10-A), Block Three (3), STERLING HEIGHTS SUBDIVISION, ADDITION NO. 2 PART 4 (Amended), according to Plat No. 86-94, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06349048)  | Sterling                | 1.03         | Whittier Service, Inc.   | TBD                |
| 06648016          | Lot Sixteen (16), Block One (1), RIVER BRIDGE ESTATES SUBDIVISION, according to Plat No. 83-239, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06648016)                                  | Funny River             | 1.78         | Hanson, David B  | TBD                |
| 06648050          | Lot One (1), Block One (1), RIVER BRIDGE ESTATES SUBDIVISION, according to Plat No. 83-239, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06648050)                                       | Funny River             | 0.94         | Hanson, David B & Susan L  | TBD                |
| 13307202          | Lot Two (2), SNYDER SUBDIVISION, 1982 ADDITION OF LOTS 2 & 3, according to Plat No. 84-263, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 13307202)                                       | Cohoe                   | 3.45         | Reid, Terresa Caroline   | TBD                |
| 15719003          | Lot Twenty (20), Block One (1), MY VIEW SUBDIVISION, according to Plat No. 73-857, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15719003)  | Ninilchik               | 1.18         | Carr, Charles & Julie  | TBD                |
| 15719004          | Lot Nineteen (19), Block One (1), MY VIEW SUBDIVISION, according to Plat No. 73-857, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15719004)  | Ninilchik               | 1.18         | Carr, Charles & Julie  | TBD                |
| 15901304          | Lot Two "B" (2B), FITZHUGH SUBDIVISION, TOMS' ADDITION, according to Plat No. 89-40, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15901304)  | Happy Valley            | 3.00         | Mattingly, Tom O, Best, Shirley, & Heckathorn, James I                         | TBD                |
| 15901305          | Lot Two "A" (2A), FITZHUGH SUBDIVISION, TOMS' ADDITION, according to Plat No. 89-40, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15901305)  | Happy Valley            | 1.77         | Best, George B, Mattingly, Matthew A, Mattingly, Thomas G, Heckathorn, James I | TBD                |
| 15912015          | Tract One (1), HAPPY CREEK HOMESITES SUBDIVISION, according to Plat No. 62-711, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15912015)   | Happy Valley            | 5.00         | Harris, James R  | TBD                |
| 15923017          | Tract Seventeen (17), HAPPY VALLEY 5 ACRE HOMESITES, according to Plat No. 62-629, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15923017)  | Happy Valley            | 5.00         | Pirkle, Harvey A   | TBD                |
| 15944019          | Lot Four (4), Block Two (2), SEACLIFF SUBDIVISION UNIT 2, according to Plat No. 76-107, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15944019)   | Happy Valley            | 2.61         | Loyd, Ronald A & Lela J  | TBD                |
| 16525051          | Tract B-One (B-1), WILLIAMS NORTH FORK SUBDIVISION, CHESSER 1984 SUBDIVISION OF TRACT B AND TRACT C, according to Plat No. 84-60, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16525051) | Anchor Point            | 1.52         | Ellis, John J  | TBD                |
| 16532007          | Tract Eighteen (18), HAATH ACRES SUBDIVISION, according to Plat No. 76-27, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16532007)  | Anchor Point            | 9.77         | Bostic, Dorothy R  | TBD                |

**EXHIBIT B**  
**Parcels To Be Sold By Auction**

| <b>Parcel No.</b> | <b>Legal Description</b>  | <b>General Location</b> | <b>Acres</b> | <b>Last Owner of Record</b>                    | <b>Minimum Bid</b> |
|-------------------|---|-------------------------|--------------|--|--------------------|
| 16559005          | Lot Nine (9), OUTLOOK SUBDIVISION, ADDITION NO. 1 (Amended), according to Plat No. 83-123, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16559005)   | Anchor Point            | 9.13         | Wood, Jenny                                    | TBD                |
| 16929013          | Lot Thirty-One (31), SILVER KING CAMP, AMENDED, according to Plat No. 83-51, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16929013)   | Anchor Point            | 0.08         | Peterson, Frank R & Peterson, Nichole M        | TBD                |
| 17127008          | Tract Thirteen (13), INLET VIEW TRACTS SUBDIVISION, according to Plat No. 74-698, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 17127008)  | Anchor Point            | 7.74         | Bennett, Robert & Bonnie Family Trust          | TBD                |
| 17913312          | Lot Forty-Seven (47), VIRGINIA LYN SUBDIVISION, according to Plat No. 61-256, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 17913312)  | City of Homer           | 1.12         | Hanson, David B & Susan L                      | TBD                |
| 18541012          | Lot Two (2), Block Seventeen (17), ALASKA STATE LAND SURVEY NO. 80-155, SOUTH CARIBOU LAKE SUBDIVISION, according to Plat No. 81-26, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 18541012) | Fox River               | 5.00         | Fridricksson, Jonas Gunnar                     | TBD                |
| 19326412          | Tract "E", ALASKA STATE LAND SURVEY NO. 73-47, according to Plat No. 75-25, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 19326412)  | Bear Cove               | 0.76         | Brown, Jason Robert                            | TBD                |
| 19326413          | Tract "F", ALASKA STATE LAND SURVEY NO. 73-47, according to Plat No. 75-25, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 19326413)  | Bear Cove               | 1.53         | Brown, Jason Robert                            | TBD                |
| 21128016          | Lot Three (3), Block Five (5), THREE MILE CREEK SUBDIVISION (Amended), according to Plat No. 72-7, Anchorage Recording District, Third Judicial District, State of Alaska. (KPB PIN 21128016)                               | Beluga                  | 1.86         | Kitamura, Amanda Ayako & Kitamura, David Misao | TBD                |



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**MINIMUM BID: \$TBD**

**Parcel No.:** 01218017

**General Location:** Nikiski

**Acres:** .31

**Legal Description:**

The South 174.2 feet thereof, of Lot Sixteen (16), ISLAND-LAKE SUBDIVISION, according to Plat No. K-413, Kenai Recording District, State of Alaska. (KPB PIN 01218017)



**KENAI SPUR HWY**

0 200 Feet

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**MINIMUM BID: \$TBD**

**Parcel No.:** 01320010  
**General Location:** Nikiski  
**Acres:** 1.70

**Legal Description:**

A Parcel of land situated in Lot 3, Section 6, Township 7 North, Range 11 West, SEWARD MERIDIAN, Kenai Recording District, Third Judicial District, State of Alaska, being more particularly as: BEGINNING at the extreme Northeast Corner of Government Lot 3, Section 6, Township 7 North, Range 11 West, SEWARD MERIDIAN, and referred to as Corner No. 1; thence West a distance of approximately 485 feet to Corner No.2; thence South a distance of approximately 150 feet to the road right of way, Corner No. 3; thence East along the road right of way a distance of 485 feet to Corner No. 4, thence North a distance of approximately 150 feet to Corner No. 1 and the point of beginning. (KPB PIN 01320010)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 01321437

**General Location:** Nikiski

**Acres:** .92

**Legal Description:**

Lot One (1), Block Five (5), DON'S PLACE SUBDIVISION AMENDED, according to Plat No. 83-44, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 01321437)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 01328064

**General Location:** Nikiski

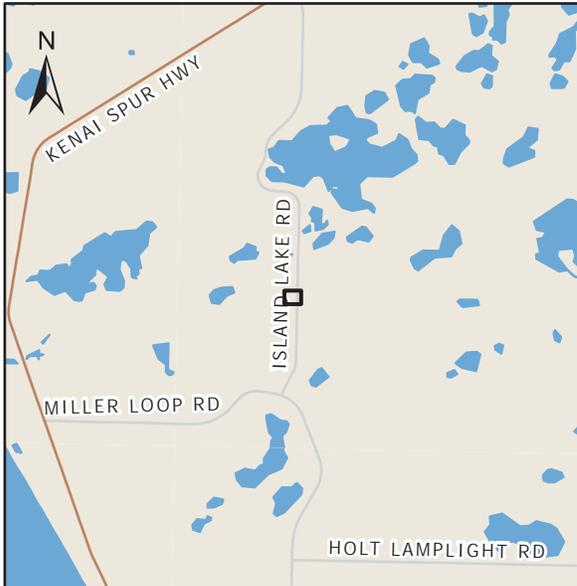
**Acres:** 1.21

**Legal Description:**

Lot Eighteen (18), Block Two (2), SEA-SCAPE SUBDIVISION, according to Plat No. 77-104, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 01328064)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 01419001

**General Location:** Nikiski

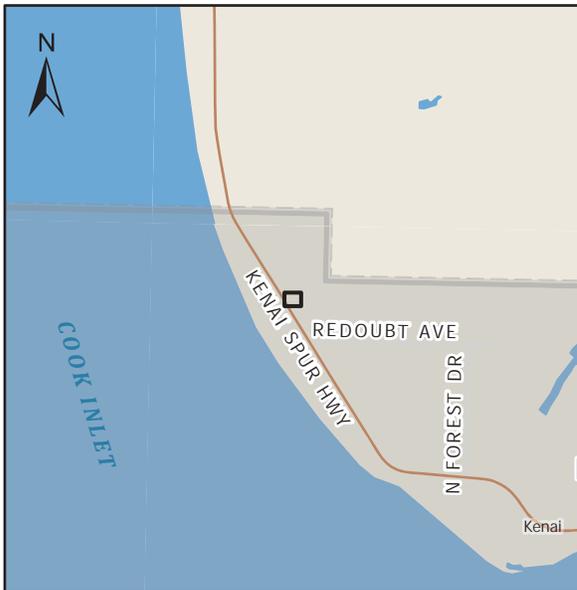
**Acres:** 1.92

**Legal Description:**

Tract One (1), Block One (1), WELAKA LAKE ACRES SUBDIVISION, according to Plat No. K-1707, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 01419001)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 03904016

**General Location:** City of Kenai

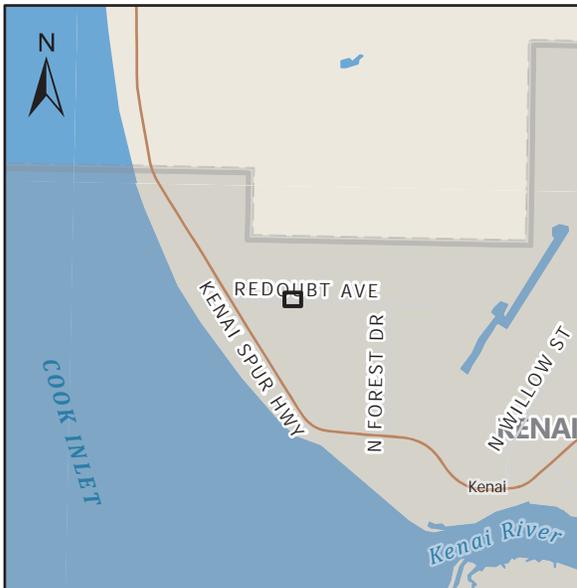
**Acres:** .21

**Legal Description:**

Lot Twenty-one (21), Block Eight (8), BLACK GOLD ESTATES SUBDIVISION, AMENDED, according to Plat No. K-1399, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 03904016)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 03913001

**General Location:** City of Kenai

**Acres:** .23

**Legal Description:**

Lot One (1), Block One (1), MOMMSENS SUBDIVISION, 1988 ADDITION, according to Plat No. 91-12, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 03913001)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 03913003

**General Location:** City of Kenai

**Acres:** .29

**Legal Description:**

Lot Three (3), Block One (1), MOMMSENS SUBDIVISION, 1988 ADDITION, according to Plat No. 91-12, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 03913003)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 04508023

**General Location:** City of Kenai

**Acres:** 1.71

**Legal Description:**

Lot Two (2), JUSTA SUBDIVISION, according to Plat No. 2010-93, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 04508023)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 04915002

**General Location:** City of Kenai

**Acres:** .23

**Legal Description:**

Lot Two (2), Block Two (2), INLET VIEW SUBDIVISION FIRST REVISION, according to Plat No. K-1515, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 04915002)



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**MINIMUM BID: \$TBD**

**Parcel No.:** 06306312

**General Location:** Sterling

**Acres:** .87

**Legal Description:**

Lot Seven (7), Block Two (2), SUMPTER SUBDIVISION, according to Plat No. K-525, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06306312)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 06319004

**General Location:** Sterling

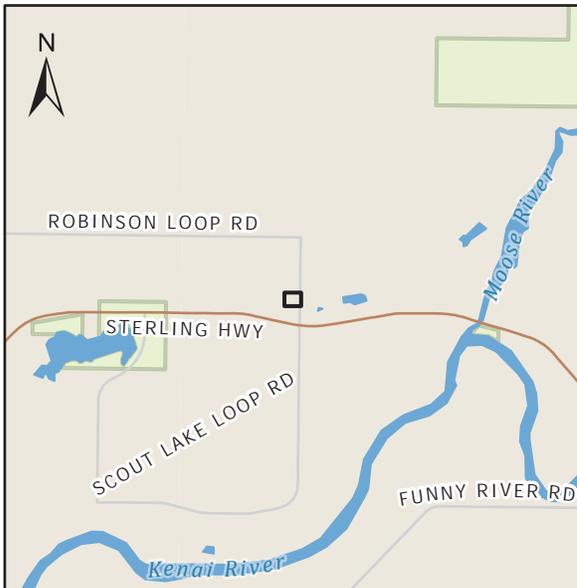
**Acres:** .49

**Legal Description:**

Lot Four (4), SMITH-SLATER SUBDIVISION, NO. 1, according to Plat No. K-1352, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06319004)



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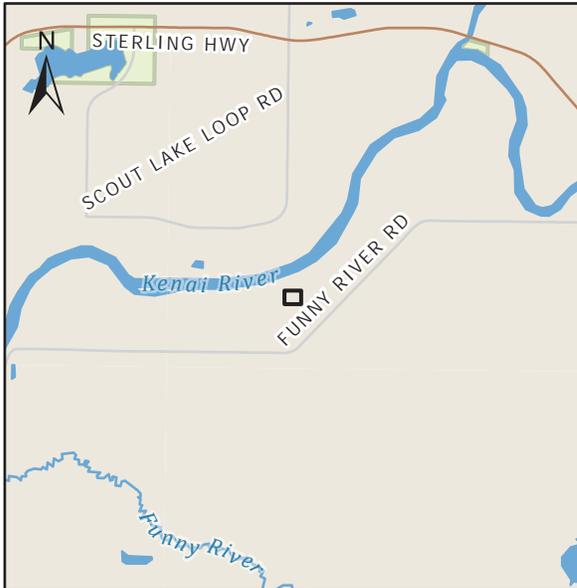
**MINIMUM BID: \$TBD**

**Parcel No.:** 06349048  
**General Location:** Sterling  
**Acres:** 1.03

**Legal Description:**  
Lot Ten "A" (10-A), Block Three (3), STERLING HEIGHTS SUBDIVISION, ADDITION NO. 2 PART 4 (Amended), according to Plat No. 86-94, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06349048)



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**MINIMUM BID: \$TBD**

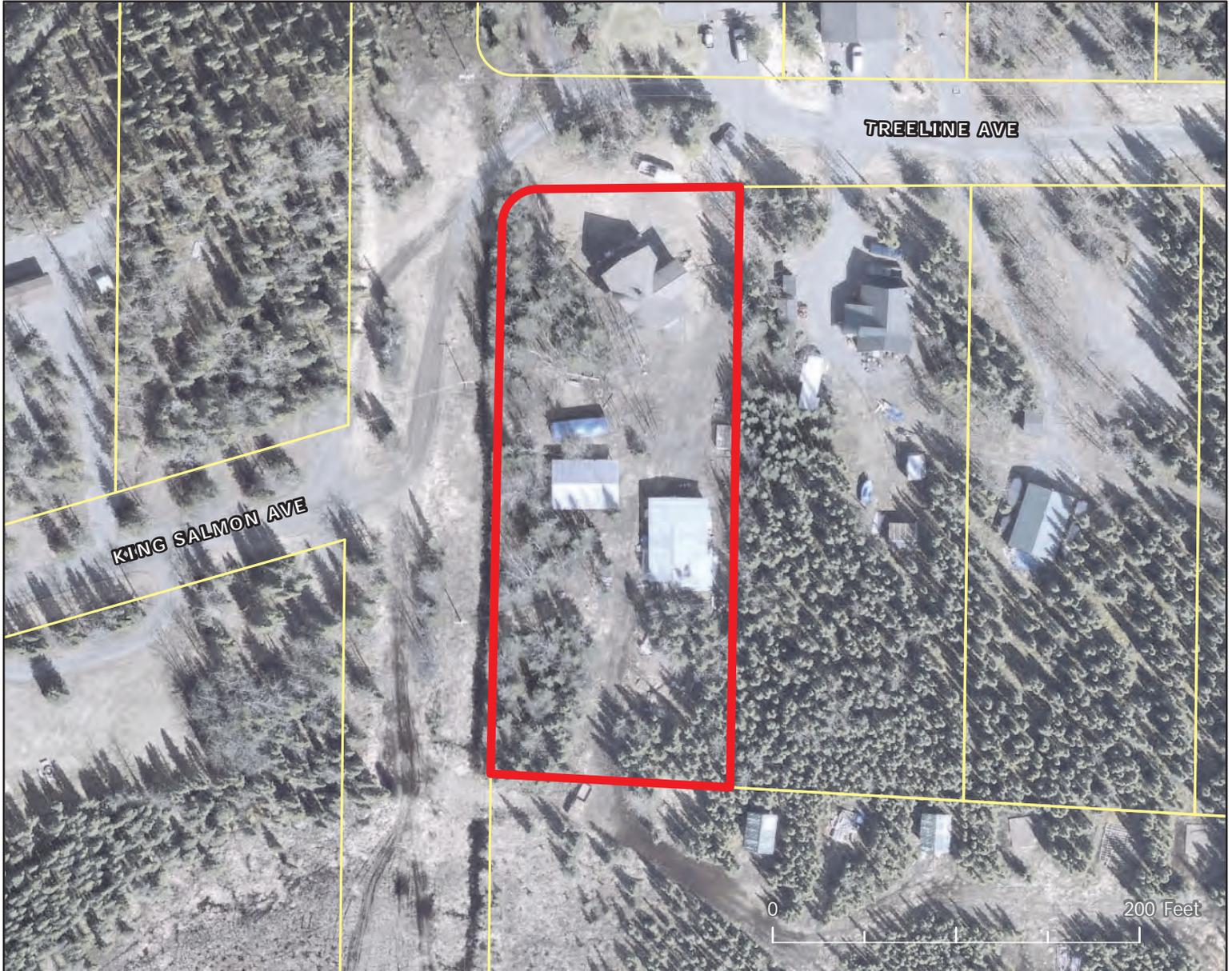
**Parcel No.:** 06648016

**General Location:** Funny River

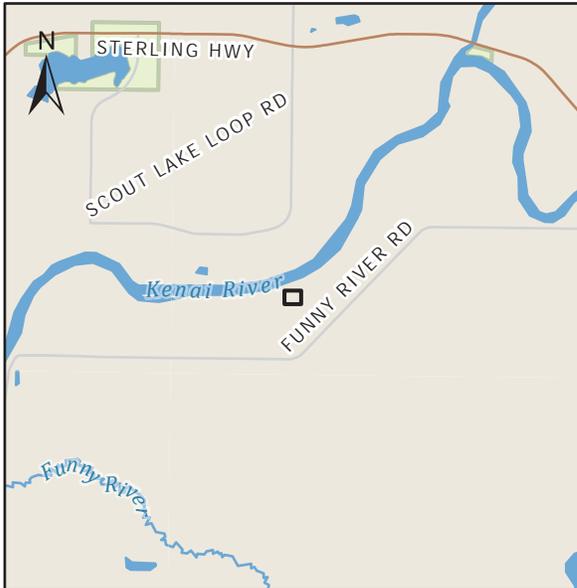
**Acres:** 1.78

**Legal Description:**

Lot Sixteen (16), Block One (1), RIVER BRIDGE ESTATES SUBDIVISION, according to Plat No. 83-239, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06648016)



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**MINIMUM BID: \$TBD**

**Parcel No.:** 06648050

**General Location:** Funny River

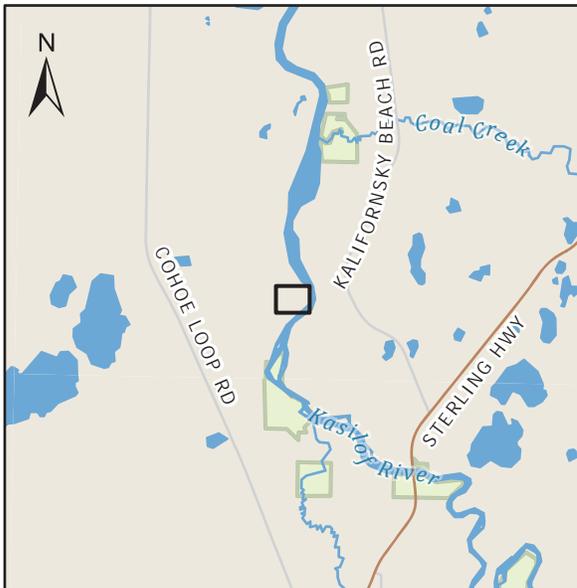
**Acres:** .94

**Legal Description:**

Lot One (1), Block One (1), RIVER BRIDGE ESTATES SUBDIVISION, according to Plat No. 83-239, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 06648050)



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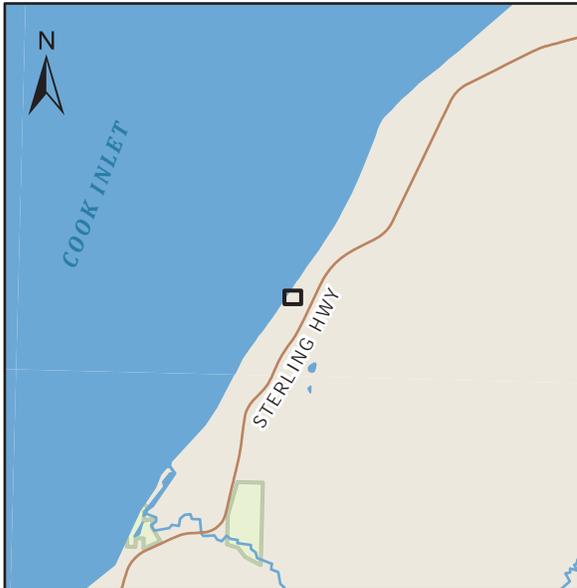
**MINIMUM BID: \$TBD**

**Parcel No.:** 13307202  
**General Location:** Coho  
**Acres:** 3.45

**Legal Description:**  
Lot Two (2), SNYDER SUBDIVISION, 1982 ADDITION OF LOTS 2 and 3, according to Plat No. 84-263, Kenai Recording District, Third Judicial District, State of Alaska. (KPB PIN 13307202)



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**MINIMUM BID: \$TBD**

**Parcel No.:** 15719003

**General Location:** Ninilchik

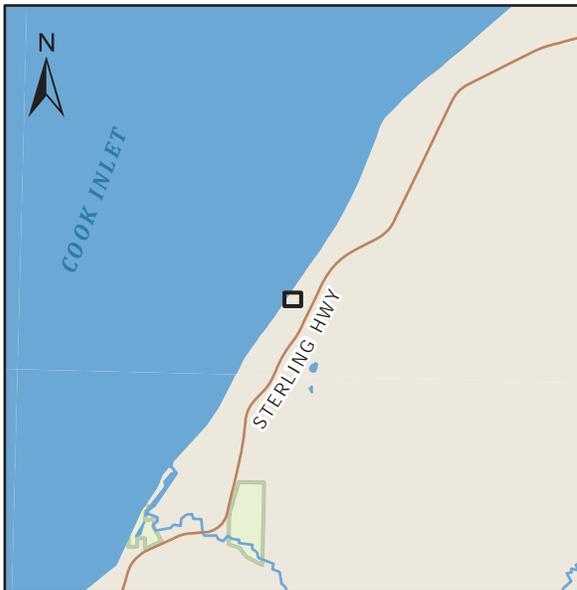
**Acres:** 1.18

**Legal Description:**

Lot Twenty (20), Block One (1), MY VIEW SUBDIVISION, according to Plat No. 73-857, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15719003)



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**MINIMUM BID: \$TBD**

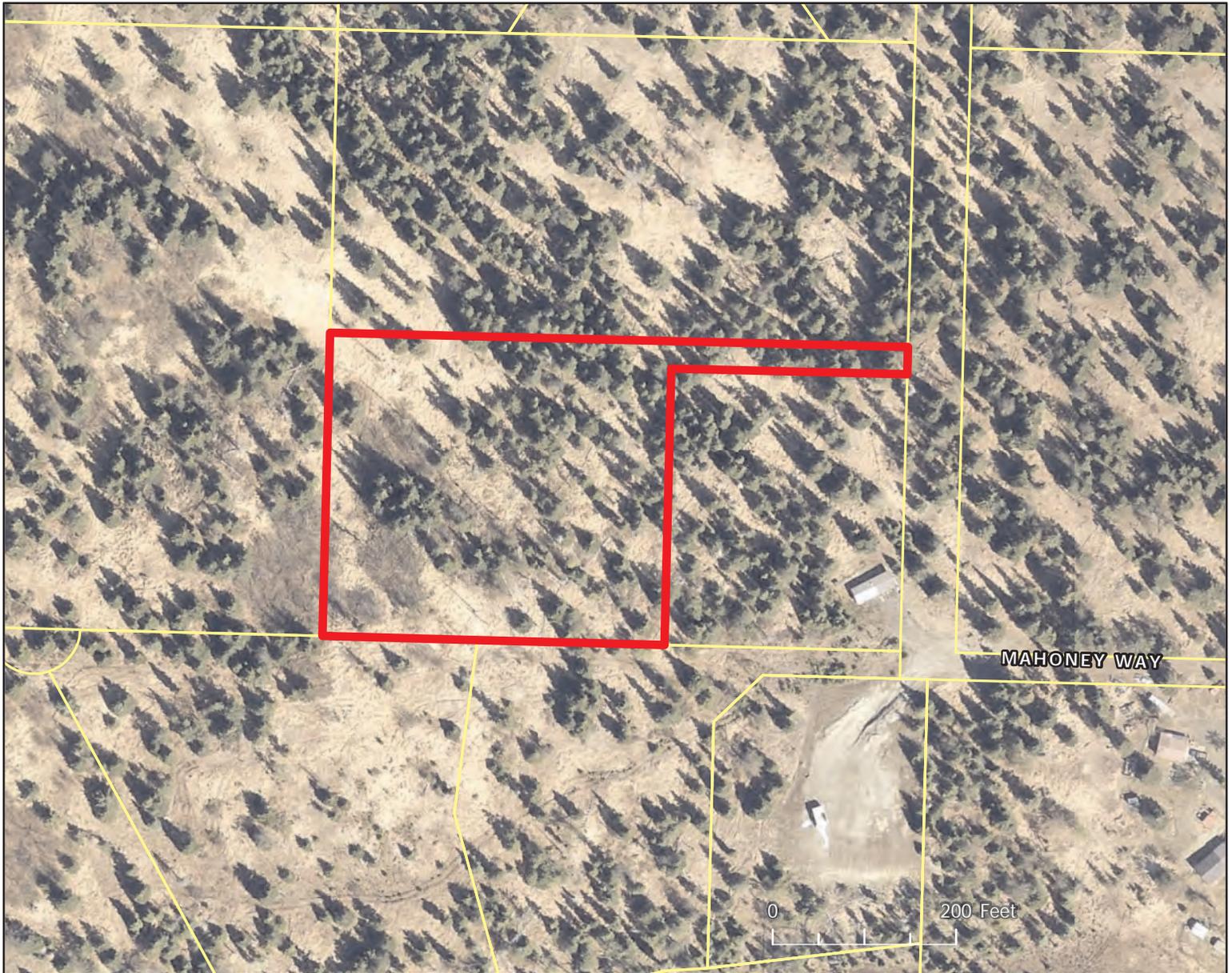
**Parcel No.:** 15719004

**General Location:** Ninilchik

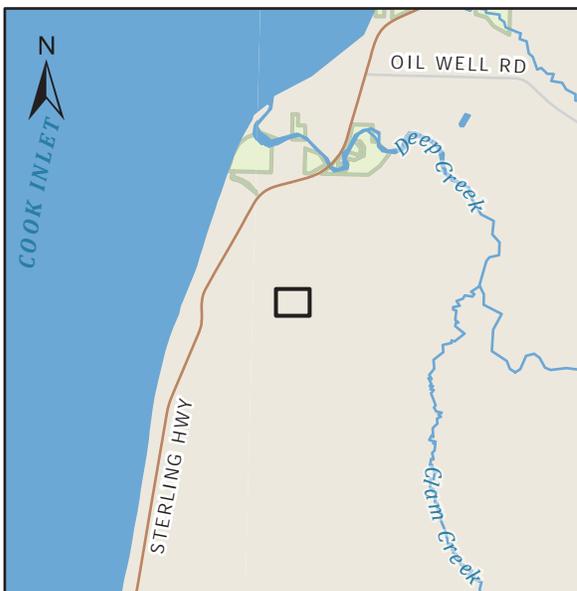
**Acres:** 1.18

**Legal Description:**

Lot Nineteen (19), Block One (1), MY VIEW SUBDIVISION, according to Plat No. 73-857, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15719004)



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**MINIMUM BID: \$TBD**

**Parcel No.:** 15901304

**General Location:** Happy Valley

**Acres:** 3.00

**Legal Description:**

Lot Two "B" (2B), FITZHUGH SUBDIVISION, TOMS' ADDITION, according to Plat No. 89-40, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15901304)



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**MINIMUM BID: \$TBD**

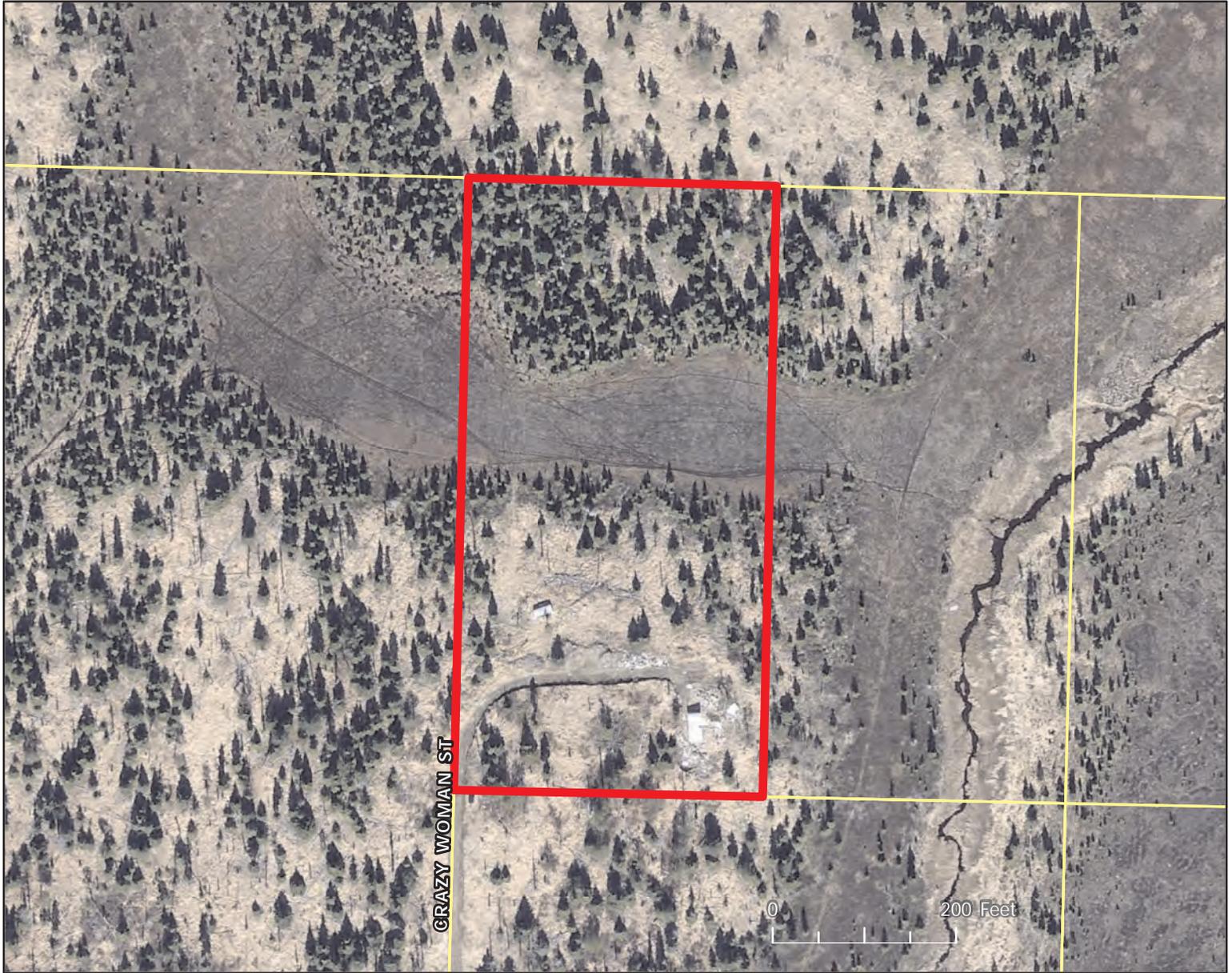
**Parcel No.:** 15901305

**General Location:** Happy Valley

**Acres:** 1.77

**Legal Description:**

Lot Two "A" (2A), FITZHUGH SUBDIVISION, TOMS' ADDITION, according to Plat No. 89-40, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15901305)



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**MINIMUM BID: \$TBD**

**Parcel No.:** 15912015

**General Location:** Happy Valley

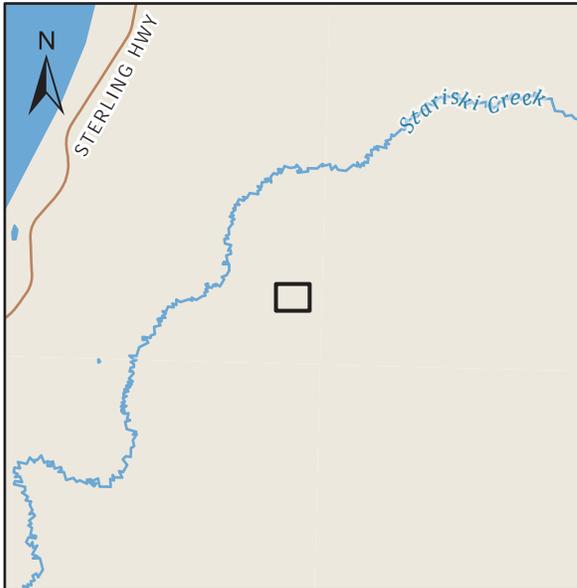
**Acres:** 5.00

**Legal Description:**

Tract One (1), HAPPY CREEK HOMESITES SUBDIVISION, according to Plat No. 62-711, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15912015)



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**MINIMUM BID: \$TBD**

**Parcel No.:** 15923017

**General Location:** Happy Valley

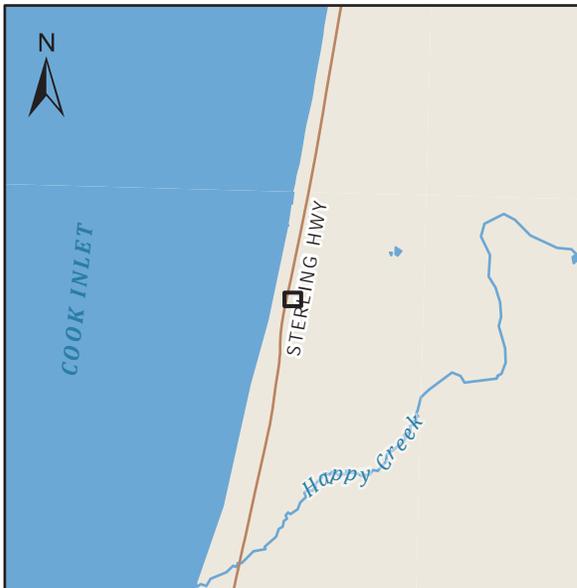
**Acres:** 5.00

**Legal Description:**

Tract Seventeen (17), HAPPY VALLEY 5 ACRE HOMESITES, according to Plat No. 62-629, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15923017)



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**MINIMUM BID: \$TBD**

**Parcel No.:** 15944019

**General Location:** Happy Valley

**Acres:** 2.61

**Legal Description:**

Lot Four (4), Block Two (2), SEACLIFF SUBDIVISION UNIT 2, according to Plat No. 76-107, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 15944019)



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**MINIMUM BID: \$TBD**

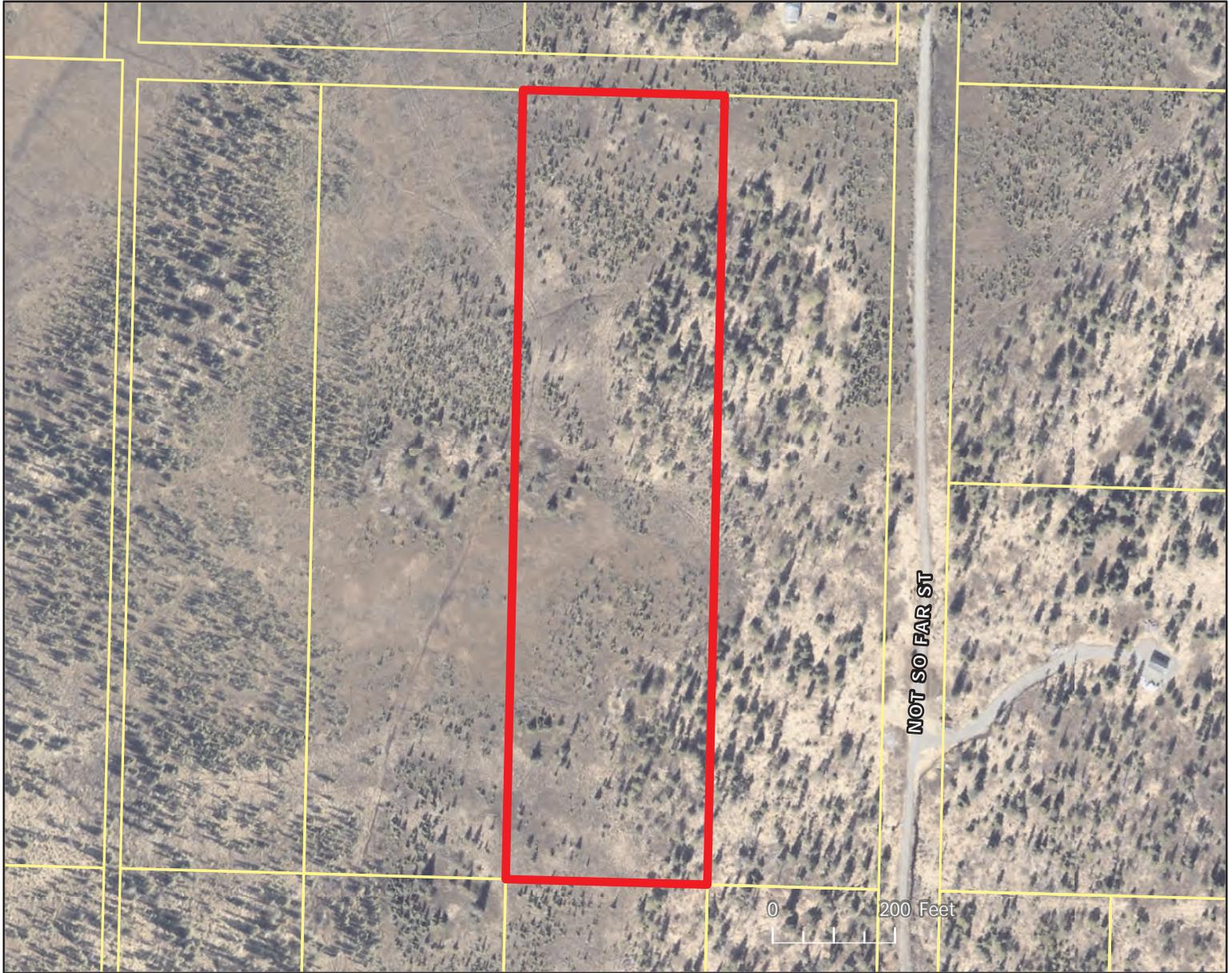
**Parcel No.:** 16525051

**General Location:** Anchor Point

**Acres:** 1.52

**Legal Description:**

Tract B-One (B-1), WILLIAMS NORTH FORK SUBDIVISION, CHESSER 1984 SUBDIVISION OF TRACT B AND TRACT C, according to Plat No. 84-60, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16525051)



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**MINIMUM BID: \$TBD**

**Parcel No.:** 16532007

**General Location:** Anchor Point

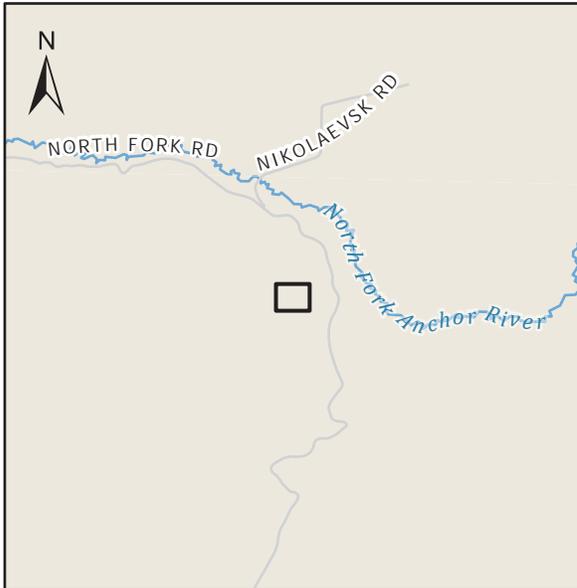
**Acres:** 9.77

**Legal Description:**

Tract Eighteen (18), HAATH ACRES SUBDIVISION, according to Plat No. 76-27, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16532007)



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**MINIMUM BID: \$TBD**

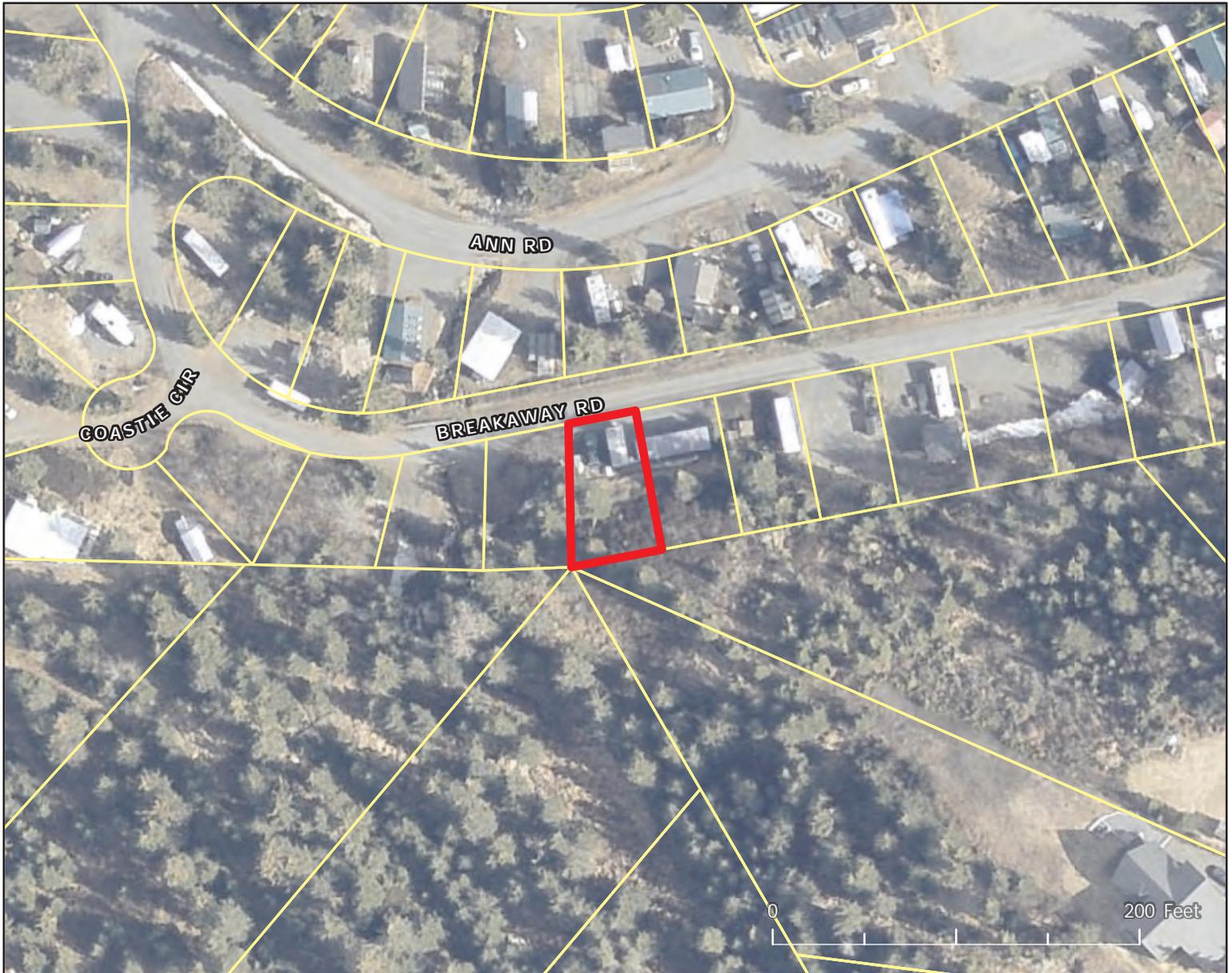
**Parcel No.:** 16559005

**General Location:** Anchor Point

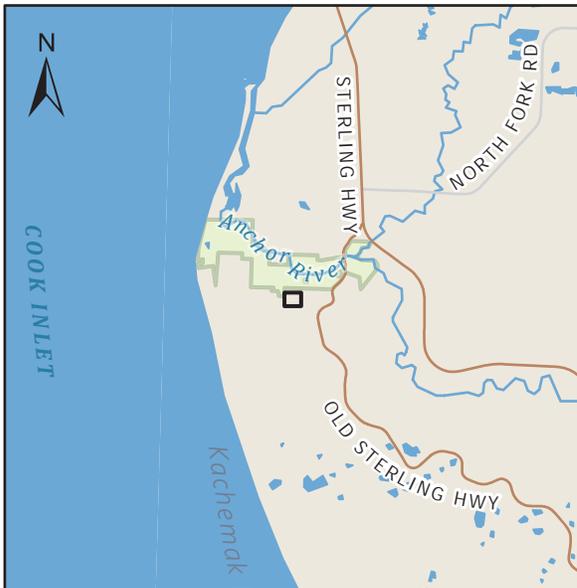
**Acres:** 9.13

**Legal Description:**

Lot Nine (9), OUTLOOK SUBDIVISION, ADDITION NO. 1 (Amended), according to Plat No. 83-123, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16559005)



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**MINIMUM BID: \$TBD**

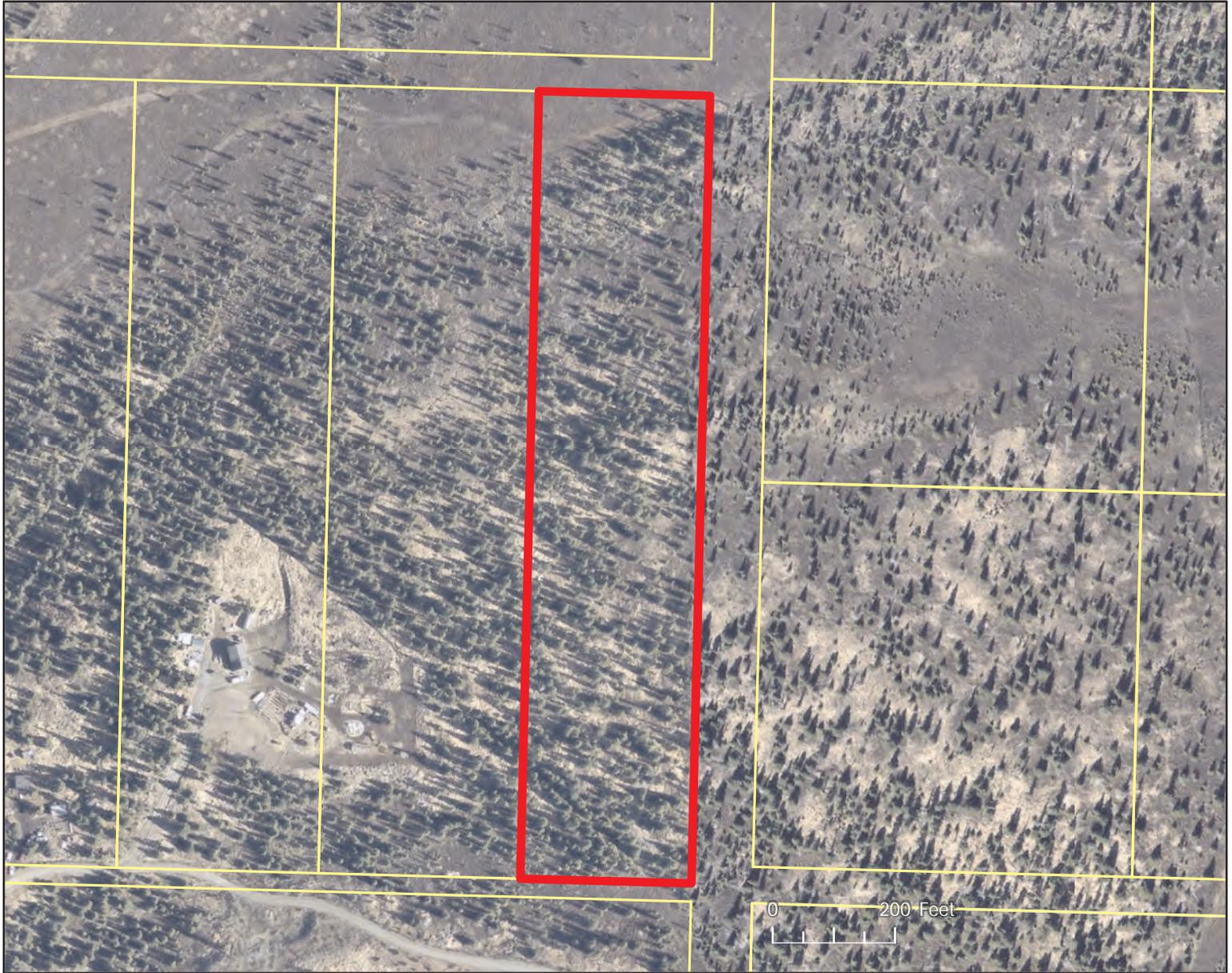
**Parcel No.:** 16929013

**General Location:** Anchor Point

**Acres:** 0.08

**Legal Description:**

Lot Thirty-One (31), SILVER KING CAMP, AMENDED, according to Plat No. 83-51, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 16929013)



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**MINIMUM BID: \$TBD**

**Parcel No.:** 17127008

**General Location:** Anchor Point

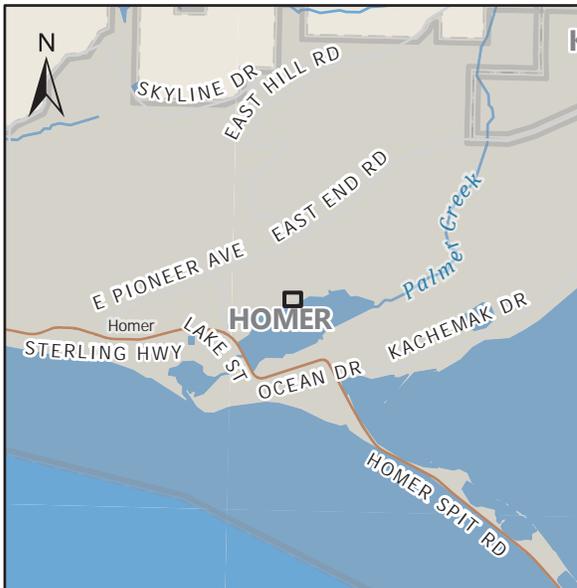
**Acres:** 7.74

**Legal Description:**

Tract Thirteen (13), INLET VIEW TRACTS SUBDIVISION, according to Plat No. 74-698, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 17127008)



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**MINIMUM BID: \$TBD**

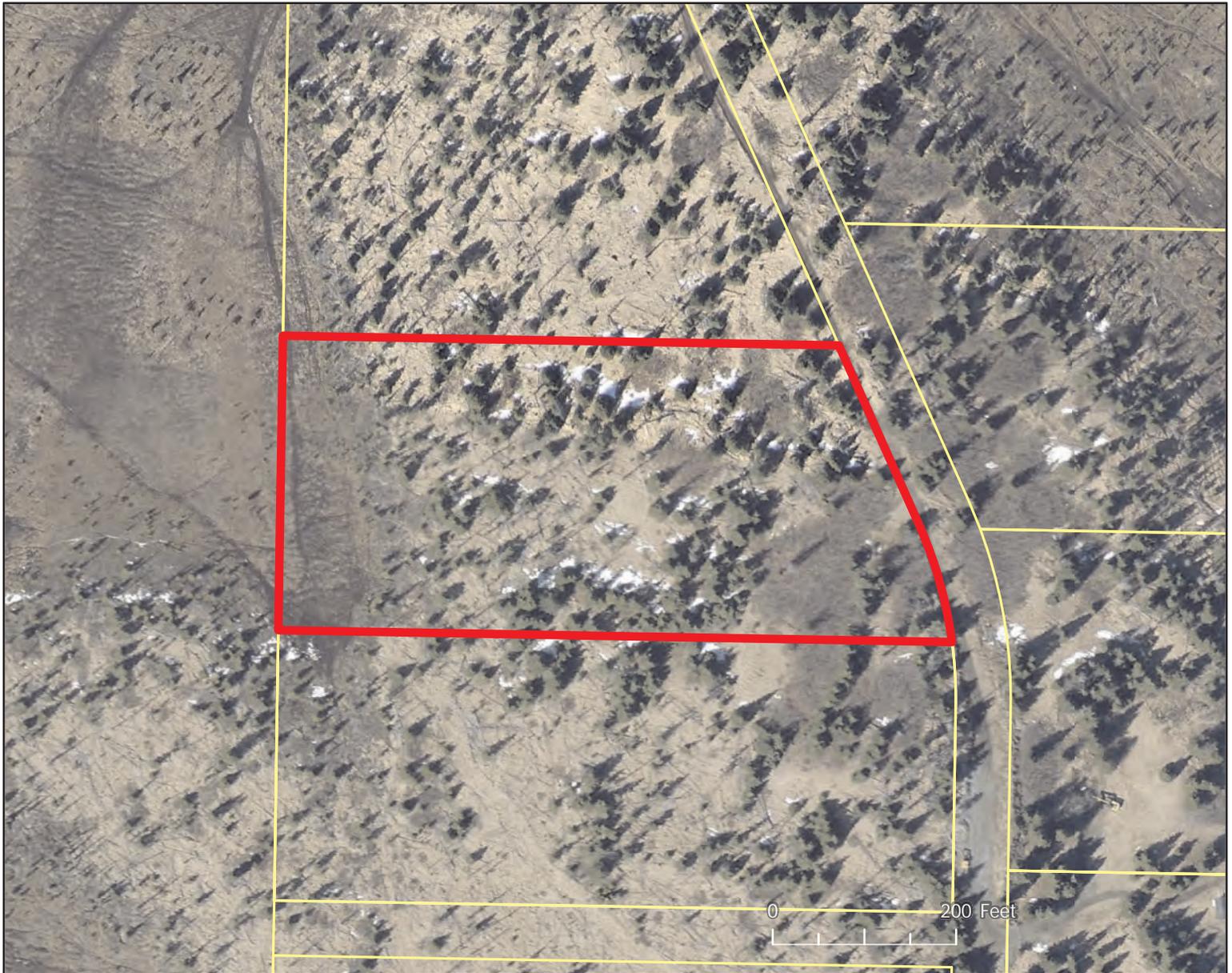
**Parcel No.:** 17913312

**General Location:** City of Homer

**Acres:** 1.12

**Legal Description:**

Lot Forty-Seven (47), VIRGINIA LYN SUBDIVISION, according to Plat No. 61-256, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 17913312)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 18541012

**General Location:** Fox River

**Acres:** 5.00

**Legal Description:**

Lot Two (2), Block Seventeen (17), ALASKA STATE LAND SURVEY NO. 80-155, SOUTH CARIBOU LAKE SUBDIVISION, according to Plat No. 81-26, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 18541012)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 19326412

**General Location:** Bear Cove

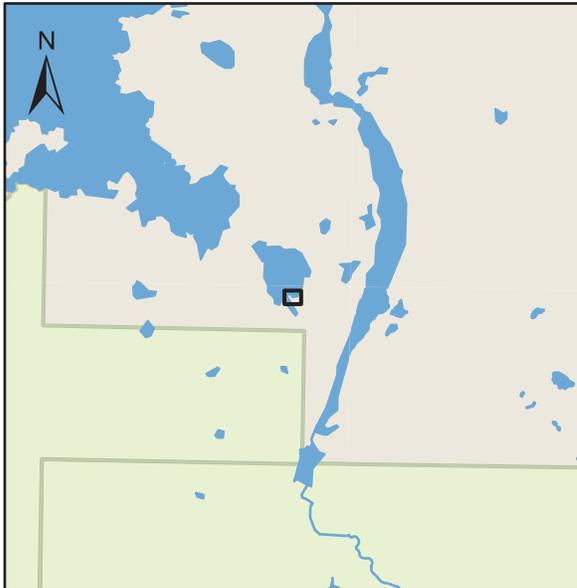
**Acres:** 0.76

**Legal Description:**

Tract "E", ALASKA STATE LAND SURVEY NO. 73-47, according to Plat No. 75-25, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 19326412)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 19326413

**General Location:** Bear Cove

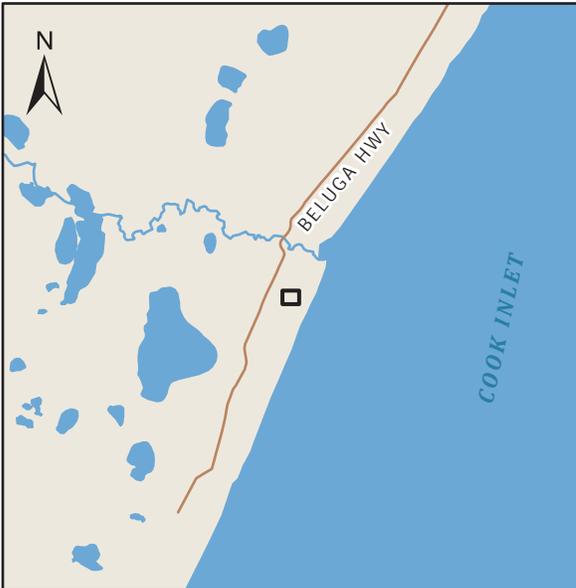
**Acres:** 1.53

**Legal Description:**

Tract "F", ALASKA STATE LAND SURVEY NO. 73-47, according to Plat No. 75-25, Homer Recording District, Third Judicial District, State of Alaska. (KPB PIN 19326413)



The information depicted here is for graphical representation only of the best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



**MINIMUM BID: \$TBD**

**Parcel No.:** 21128016

**General Location:** Beluga

**Acres:** 1.86

**Legal Description:**

Lot Three (3), Block Five (5), THREE MILE CREEK SUBDIVISION (Amended), according to Plat No. 72-7, Anchorage Recording District, Third Judicial District, State of Alaska. (KPB PIN 21128016)