

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Mayor *PM*

FROM: Adeena Wilcox, Borough Assessor *aw*

DATE: September 7, 2023

RE: Ordinance 2023-22, Authorizing the Assessor to Accept One Late-Filed Community Purpose Exemption Application for 2023 and Providing an Exception to KPB 5.12.040(B) (Mayor)

One Community Purpose exemption applicant, Funny River Community Association, has requested the assembly allow the assessor to accept a late-filed Community Purpose Exemption Application received after March 31, 2023. KPB 5.12.100(A) provides that a property of an organization not organized for business or profit-making purposes and used exclusively for community purposes is exempt from taxation.

Funny River Community Association took ownership from Funny River Chamber of Commerce on January 6, 2022. The community purpose exemption was properly ended during the title transfer. The Funny River Community Association, being housed in the same location which previously had been approved for a community purpose exemption, did not apply for an additional exemption for the newly transferred ownership until August 28, 2023.

The failure to apply for a community purpose exemption was a result of several unforeseen circumstances. All staff are volunteers, the community was involved in the Funny River Community Association Festival, many staff are seniors who are retired, and they held elections and seated new board members. These events resulted in the failure to notice that no exemption was in place for the Funny River Community Association.

This ordinance seeks assembly approval to allow the mayor to grant an extension of time and accept the late-filed community purpose exemption application of Funny River Community Association pursuant to KPB 5.12.119(A).

This ordinance also seeks approval for the assessor to adjust the assessment roll to make changes in the taxable status of the property on the roll after June 1, 2023 pursuant to KPB 5.12.040(B). Any late fees will be waived and if there is a tax refund it will include zero percent interest.

Your consideration is appreciated.