

# Kenai Peninsula Borough

## Finance Department

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### MEMORANDUM

**TO:** Kelly Cooper, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** Charlie Pierce, Mayor *CP*

**FROM:** Brandi Harbaugh, Finance Director *BH*

**DATE:** April 3, 2020

**RE:** Emergency Ordinance 2020-12, Extending the Annual Payment Deadline of March 31, 2020 until June 30, 2020 for All Outstanding Special Assessment Districts with Outstanding Balances as of March 2020 (Mayor)

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Currently, the annual 2020 payments for Special Assessments are due March 31, 2020. Special Assessments are billed out annually on March 1<sup>st</sup>, with an annual payment deadline of March 31<sup>st</sup> of each year; 466 Special Assessment bills were mailed out for 2020.

Given the current Covid-19 pandemic, emergency disaster declarations, and the numerous difficulties many of our citizens are experiencing, the Borough is committed to providing relief where we can through these economic hard times.

The administration proposes that the payment deadline for all Special Assessment Districts with outstanding balances as of March 2020 be extended from the current payment deadline of March 31, 2020 to June 30, 2020. On July 1, 2020 interest will start accruing again and if payment is not made by the payment deadline of June 30, 2020, penalty would commence on July 1, 2020 based on the notice of final assessment for each district.