

# Kenai Peninsula Borough

## Finance Department

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### MEMORANDUM

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

**THRU:** Charlie Pierce, Mayor *JCB*

**FROM:** Sean Kelley, Deputy Borough Attorney *SK*  
Brandi Harbaugh, Finance Director *BH*

**DATE:** June 25, 2020

**SUBJECT:** Resolution 2020- 048, Supporting the One-Time Dismissal Without Prejudice of the 2020 Annual Borough Foreclosure Action for 2019 and Prior Years' Delinquent Taxes (Mayor)

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On February 19, 2020, the borough filed its annual tax foreclosure action in the Superior Court at Kenai, Alaska, assigned Case No. 3KN-20-00146 Cl. In consideration of and in recognition of financial impacts caused by COVID-19 in 2020, the administration believes it is in the best interest of the public and the borough to dismiss **without prejudice** the 2020 annual foreclosure action. This dismissal without prejudice will not forgive, waive, or forgo collection of any delinquent taxes for 2019 taxes or for prior years. The intended effect of this dismissal without prejudice is to allow delinquent property owners additional time to pay off 2019 taxes and any prior years' delinquencies, including interest and penalties.

Additionally, Section 13 of SB 241 waives deadlines established under Title 29 until the earlier of November 15, 2020, or the date the COVID 19 disaster no longer exists. Title 29 requires the borough to conduct an annual tax foreclosure. Dismissing this case without prejudice would ensure compliance with SB 241.

In early 2021 the borough will publish its annual foreclosure list and proceed with its annual foreclosure action which shall include 2020 tax delinquencies, 2019 tax delinquencies, and any prior years' delinquencies, including any interest and penalties. The proposed NOTICE OF DISMISSAL WITHOUT PREJUDICE is attached and will be filed with the superior court upon passage of this resolution.

Your consideration of this resolution is appreciated.