



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda Finance Committee

Tyson Cox, Chair
Kenn Carpenter, Vice Chair
Richard Derkevorkian, Member

Tuesday, August 17, 2021

3:00 PM

Betty J. Glick Assembly Chambers

Zoom ID: 938 6524 5999 Passcode: 886199

Zoom ID: 938 6524 5999 Passcode: 886199

PUBLIC HEARINGS ON ORDINANCES

1. [2020-19-37](#) An Ordinance to Record FY2021 Expenditures Paid by the State of Alaska Department of Administration, Division of Retirement & Benefits on Behalf of the Kenai Peninsula Borough toward the Borough's Unfunded PERS Liability (Mayor)

Attachments:

[Ordinance 2020-19-37](#)

[Amendment Memo 081721](#)

[Final PERS Statement](#)

[Memo](#)

[State of Alaska Letter](#)

2. [2021-19-06](#) An Ordinance Appropriating Funds to the Legal Department for the Costs and Fees Associated with Hiring Outside Counsel to Represent the Kenai Peninsula Borough in an Appeal from an Administrative Agency (Mayor)

Attachments:

[Ordinance 2021-19-06](#)

[Memo](#)

3. [2021-19-07](#) An Ordinance Appropriating \$330,000 from the Insurance and Litigation Unrestricted Net Position for Additional Cost of Insurance Premium for FY2022 (Mayor)

Attachments:

[Ordinance 2021-19-07](#)

[Memo](#)

[HR Insurance Rates Response](#)

4. [2021-19-08](#) An Ordinance Approving and Accepting \$11,403,341 from the U.S. Department of Treasury, Coronavirus State and Local Fiscal Recovery Funds Established by the American Rescue Plan Act of 2021 (Mayor)

Attachments: [Ordinance 2021-19-08](#)
[Memo](#)
[Quick Reference Guide](#)

5. [2021-19-09](#) An Ordinance Appropriating Funds for the Construction of the Western Emergency Service Area Emergency Fire Water Fill Site Project (Mayor)

Attachments: [Ordinance 2021-19-09](#)
[Memo](#)

6. [2021-29](#) An Ordinance Authorizing the Assessor to Accept One Late-Filed Senior Exemption Application for 2021 Filed After March 31 and Providing an Exception to KPB 5.12.040(B) (Mayor)

Attachments: [Ordinance 2021-29](#)
[Memo](#)
[Reid Late Filed Application](#)

7. [2021-30](#) An Ordinance Authorizing the Assessor to Accept One Late-Filed Religious Exemption Application for 2021 and Providing an Exception to KPB 5.12.040(B) (Mayor)

Attachments: [Ordinance 2021-30](#)
[Memo](#)

NEW BUSINESS

1. Resolutions

- *a. [2021-060](#) A Resolution Supporting the Alaska Remote Sellers Sales Tax Commission's Proposed Interpretation of the Definition of Point of Delivery as it Relates to Sourcing for Sales Levied on Services (Mayor)

Attachments: [Resolution 2021-060](#)
[Memo](#)
[Reference Copy 2019-056](#)

- *b. [2021-061](#) A Resolution Authorizing the Kenai Peninsula Borough Mayor to Enter into a Sole Source Contract with Laerdal Medical Corporation for the Purchase of EMS Training Simulator Mannequins (Mayor)

Attachments: [Resolution 2021-061](#)
[Memo](#)

2. Ordinances for Introduction

- *a. [2021-19-10](#) An Ordinance Accepting and Appropriating an Additional \$18,000 from the State of Alaska Department of Military and Veterans Affairs, Division of Homeland Security and Emergency Management for Incident Management Training (Mayor) (Hearing on 09/07/21)

Attachments: [Ordinance 2021-19-10](#)
[Memo](#)
[Grant Award Amendment Letter](#)

- *b. [2021-33](#) An Ordinance Authorizing the Assessor to Accept One Late Filed Farm Use Deferment Application for 2021 and Providing an Exception to KPB 5.12.040(B) (Mayor) (Hearing on 09/07/21)

Attachments: [Ordinance 2021-33](#)
[Memo](#)
[Applicaiton](#)

3. Other

- *a. [KPB-3423](#) Approving a Letter of Non-Objection to the Issuance of the New Liquor License as Requested by Bird Homestead Golf Course, License No. 5976

Attachments: [5976 - Complete Application](#)
[5976 - Memo to Assembly](#)
[5976 - Planning Memo to Assembly](#)
[5976 - Aerial Map](#)

Introduced by:	Mayor
Date:	08/03/21
Hearing:	08/17/21
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2020-19-37**

**AN ORDINANCE TO RECORD FY2021 EXPENDITURES PAID BY THE STATE OF
ALASKA DEPARTMENT OF ADMINISTRATION, DIVISION OF RETIREMENT &
BENEFITS ON BEHALF OF THE KENAI PENINSULA BOROUGH TOWARD THE
BOROUGH'S UNFUNDED PERS LIABILITY**

WHEREAS, the 2020 Alaska Legislature enacted HB205 which appropriated funds to the Department of Administration, Division of Retirement & Benefits on behalf of the Kenai Peninsula Borough, to reduce the liability of political subdivisions to the Public Employees Retirement System (PERS) for FY2021; and

WHEREAS, the borough was notified in June 2021, that the amount received by the Department of Administration, Division of Retirement & Benefits on behalf of the borough would be released early August 2021, an amount estimated to be equal to the difference between the borough's budgeted PERS rate of 22 percent and a total contribution rate of 30.85 percent; and

WHEREAS, Generally Accepted Accounting Principles (GAAP) require the borough to record expenditures paid on its behalf; and

WHEREAS, FY2021 expenditure budgets should be increased (for which there will be a corresponding revenue adjustment) to reflect the receipt of these funds by the Department of Administration, Division of Retirement & Benefits on behalf of the borough;

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

SECTION 1. That FY2021 revenue budgets are increased by the following amounts to reflect funds the Department of Administration, Division of Retirement & Benefits received on behalf of the Kenai Peninsula Borough:

Fund	Amount
General fund	0.00
Nikiski Fire Service Area	0.00
Bear Creek Fire Service Area	0.00
Western Emergency Service Area	0.00
Central Emergency Services	0.00
Kachemak Emergency Service Area	0.00
North Peninsula Recreation Service Area	0.00
Eastern Peninsula Highway Emergency Service Area	0.00
Road Service Area	0.00
School Maintenance	0.00
Land Trust	0.00
Seward Bear Creek Flood Service Area	0.00
911 Emergency Communications	0.00
Solid Waste	0.00
Risk Management	0.00
	0.00

SECTION 2. That \$_____ is appropriated to the following accounts:

Fund	Department	Project	Object	Amount
100	11100	00000	40221	0.00
100	11120	00000	40221	0.00
100	11130	00000	40221	0.00
100	11140	00000	40221	0.00
100	11210	00000	40221	0.00
100	11227	00000	40221	0.00
100	11230	00000	40221	0.00
100	11231	00000	40221	0.00
100	11232	00000	40221	0.00
100	11233	00000	40221	0.00
100	11235	00000	40221	0.00
100	11250	00000	40221	0.00

100	11310	00000	40221	0.00
100	11410	00000	40221	0.00
100	11430	00000	40221	0.00
100	11440	00000	40221	0.00
100	11441	00000	40221	0.00
100	11510	00000	40221	0.00
100	11520	00000	40221	0.00
100	21110	00000	40221	0.00
100	21135	00000	40221	0.00
206	51110	00000	40221	0.00
207	51210	00000	40221	0.00
209	51410	00000	40221	0.00
211	51610	00000	40221	0.00
212	51810	00000	40221	0.00
225	61110	00000	40221	0.00
235	51710	00000	40221	0.00
236	33950	00000	40221	0.00
241	11235	00000	40221	0.00
241	41010	00000	40221	0.00
250	21210	00000	40221	0.00
259	21212	00000	40221	0.00
264	11255	00000	40221	0.00
290	32010	00000	40221	0.00
290	32122	00000	40221	0.00
700	11234	00000	40221	0.00
				<hr/>
				0.00
				<hr/>

SECTION 3. That upon enactment this ordinance shall be effective retroactively on June 30, 2021.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY
OF *, 2021.**

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Finance

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*

FROM: Brandi Harbaugh, Finance Director *BH*

DATE: August 5, 2021

SUBJECT: Amendment to Ordinance 2020-19-37, to Record FY2021 Expenditures Paid by the State of Alaska Department of Administration, Division of Retirement & Benefits on Behalf of the Kenai Peninsula Borough towards the Borough's Unfunded PERS Liability (Mayor)

In July 2021, we received notice that the Kenai Peninsula Borough will be receiving the FY2021 on-behalf PERS amount in early August 2021. In order to expedite the appropriation process to complete the FY2021 year-end closing in a timely manner, the amounts were left blank for introduction. As the on-behalf amount was received on August 06, 2021, this amendment is requested to complete the ordinance:

[Please note, the bold underline text is new and the bold strikeout language in brackets is to be deleted.]

➤ Amend Section 1, as follows:

SECTION 1. That FY2021 revenue budgets are increased by the following amounts to reflect funds the Department of Administration, Division of Retirement & Benefits received on behalf of the Kenai Peninsula Borough:

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 August 5, 2021
 RE: Ordinance 2020-19-37

Fund	Amount
General fund	<u>651,920.00</u>
Nikiski Fire Service Area	<u>187,347.00</u>
Bear Creek Fire Service Area	<u>11,143.00</u>
Anchor Point Fire Service Area	<u>41,213.00</u>
Central Emergency Services	<u>320,279.00</u>
Kachemak Emergency Service Area	<u>25,545.00</u>
North Peninsula Recreation Service Area	<u>48,430.00</u>
Road Service Area	<u>48,541.00</u>
School Maintenance	<u>271,341.00</u>
Land Trust	<u>24,734.00</u>
Seward Bear Creek Flood Service Area	<u>8,441.00</u>
911 Emergency Communications	<u>106,985.00</u>
Solid Waste	<u>90,803.00</u>
Risk Management	<u>27,590.00</u>
	<u><u>1,864,312.00</u></u>

➤ Amend Section 2, as follows:

SECTION 2. That \$1,864,312.00 is appropriated to the following accounts:

Fund	Department	Project	Object	Amount
100	11120	00000	40221	<u>25,182.00</u>
100	11140	00000	40221	<u>11,240.00</u>
100	11210	00000	40221	<u>33,911.00</u>
100	11227	00000	40221	<u>58,364.00</u>
100	11230	00000	40221	<u>31,419.00</u>
100	11231	00000	40221	<u>78,878.00</u>
100	11232	00000	40221	<u>19,978.00</u>
100	11233	00000	40221	<u>4,735.00</u>

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 August 5, 2021
 RE: Ordinance 2020-19-37

100	11235	00000	40221	<u>6,583.00</u>
100	11250	00000	40221	<u>30,946.00</u>
100	11310	00000	40221	<u>41,655.00</u>
100	11410	00000	40221	<u>22,721.00</u>
100	11430	00000	40221	<u>44,941.00</u>
100	11440	00000	40221	<u>34,465.00</u>
100	11441	00000	40221	<u>21,402.00</u>
100	11510	00000	40221	<u>49,688.00</u>
100	11520	00000	40221	<u>73,832.00</u>
100	21110	00000	40221	<u>41,048.00</u>
100	21135	00000	40221	<u>20,932.00</u>
206	51110	00000	40221	<u>187,347.00</u>
207	51210	00000	40221	<u>11,143.00</u>
209	51410	00000	40221	<u>41,213.00</u>
211	51610	00000	40221	<u>320,279.00</u>
212	51810	00000	40221	<u>25,545.00</u>
225	61110	00000	40221	<u>48,430.00</u>
236	33950	00000	40221	<u>48,541.00</u>
241	11235	00000	40221	<u>5,616.00</u>
241	41010	00000	40221	<u>265,725.00</u>
250	21210	00000	40221	<u>24,734.00</u>
259	21212	00000	40221	<u>8,441.00</u>
264	11255	00000	40221	<u>106,985.00</u>
290	32010	00000	40221	<u>30,286.00</u>
290	32122	00000	40221	<u>60,517.00</u>
700	11234	00000	40221	<u>27,590.00</u>
				<u><u>1,864,312.00</u></u>

Your consideration of this ordinance is appreciated.



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Administration

DIVISION OF RETIREMENT AND BENEFITS

6th Floor State Office Building
333 Willoughby Avenue
P.O. Box 110203
Juneau, AK 99811-0203
Phone: (907) 465-4460
Toll-Free: (800) 821-2251
FAX: (907) 465-3086
Alaska.gov/drb

August 06, 2021

Brandi R Harbaugh, Finance Director
Kenai Peninsula Borough
144 N Binkley St
Soldotna AK 99669-7520

Sent via email to: shostetter@kpb.us

RE: FY2021 FINAL Employer On-Behalf Funding Statement - PERS ER 180

During the 2020 legislative session, House Bill HB205 (CCS HB205) passed providing on-behalf funding for PERS employer contributions for Fiscal Year 2021 (FY2021). HB205, Section 41 reads as follows:

(a) The sum of **\$203,585,000** is appropriated to the Department of Administration for deposit in the defined benefit plan account in the **public employees' retirement system** as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2021.

HB205 at <http://www.akleg.gov/PDF/31/Bills/HB0205Z.PDF> (Section 41, page 107).

The Alaska Retirement Management Board approved the actuarially determined rate of 30.85% for FY2021, with HB205 providing an on-behalf rate of 8.85% for each FY2021 employer payroll. On-behalf funding is applied with the processing of each employer payroll with payroll end dates between July 1, 2020 and June 30, 2021 and fully received by the Division by July 15, 2021. A fully received and processable payroll must include payment, an employer summary, and any other required documentation (WIRE and ACH payments must have a corresponding Memo). All such payrolls have been processed, thus we have trued-up your account and made an adjusting entry.

Included is a report detailing the Employer On-Behalf Funding allocated for fiscal year 2021 payrolls. **This is your final adjusted statement for FY2021.** Please work with your accountant or auditor to determine where to show this funding on your financial statements. Feel free to contact me at tamara.criddle@alaska.gov if you have questions or need additional information regarding HB205.

Sincerely,

Tamara Criddle, Accountant III

State of Alaska, Division of Retirement and Benefits
FY2021 - HB205 Employer On-Behalf Detail as of 8/5/2021
Kenai Peninsula Borough - ER 180

Payroll Ending Date	On-Behalf		Total
	Pension	Other Post-employment Healthcare	
07/03/2020 B	69,024.36	0.00	69,024.36
07/17/2020 B	74,425.77	0.00	74,425.77
07/31/2020 B	72,347.88	0.00	72,347.88
08/14/2020 B	72,083.73	0.00	72,083.73
08/28/2020 B	71,003.89	0.00	71,003.89
09/11/2020 B	72,773.05	0.00	72,773.05
09/25/2020 B	71,083.61	0.00	71,083.61
10/09/2020 B	73,404.91	0.00	73,404.91
10/23/2020 B	71,088.11	0.00	71,088.11
11/06/2020 B	70,783.85	0.00	70,783.85
11/20/2020 B	75,665.72	0.00	75,665.72
12/04/2020 B	73,447.88	0.00	73,447.88
12/18/2020 B	72,544.18	0.00	72,544.18
01/01/2021 B	74,197.06	0.00	74,197.06
01/15/2021 B	71,230.08	0.00	71,230.08
01/29/2021 B	72,714.63	0.00	72,714.63
02/12/2021 B	71,538.15	0.00	71,538.15
02/26/2021 B	71,741.02	0.00	71,741.02
03/12/2021 B	71,605.90	0.00	71,605.90
03/26/2021 B	72,882.21	0.00	72,882.21
04/09/2021 B	72,843.27	0.00	72,843.27
04/23/2021 B	75,513.54	0.00	75,513.54
05/07/2021 B	75,877.87	0.00	75,877.87
05/21/2021 B	74,852.63	0.00	74,852.63
06/04/2021 B	74,167.42	0.00	74,167.42
06/18/2021 B	74,113.16	0.00	74,113.16
Year-end Adjustment	(28,641.88)	0.00	(28,641.88)
Kenai Peninsula Borough			
Totals	\$1,864,312.00	\$0.00	\$1,864,312.00

DISCLAIMER: The information contained in this letter is based on the specific facts and circumstances presented and cannot be applied to other facts and circumstances. This letter may contain a summary description of benefits, costs, rates, valuations, other calculations, policies or procedures for one or more pension or benefit plans administered by the Division of Retirement and Benefits, including but not limited to, the Public Employees' Retirement System, the Teachers' Retirement System, the Judicial Retirement System, the Supplemental Annuity Plan, the Deferred Compensation Plan, the AlaskaCare Employee Health Plan, or the AlaskaCare Retiree Benefit Plan. The Division of Retirement and Benefits has made every effort to ensure, but does not guarantee, that the information provided is accurate and up to date. Where this letter conflicts with the relevant Plan Document, the Plan Document controls.

Kenai Peninsula Borough

Finance

MEMORANDUM

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

THRU: Charlie Pierce, Mayor CP

FROM: Brandi Harbaugh, Finance Director Bkt

DATE: July 22, 2021

SUBJECT: Ordinance 2020-19-37, An Ordinance to Record FY2021 Expenditures Paid by the State of Alaska Department of Administration, Division of Retirement & Benefits on Behalf of the Kenai Peninsula Borough toward the Borough's Unfunded PERS Liability (Mayor)

As part of the 2020 legislative session, the Alaska legislators passed HB205 which appropriated funds to help defray the cost of increased employer contributions to the Public Employees' Retirement System (PERS) for fiscal year 2021. The purpose of this legislation was to contribute to the PERS system an amount estimated to be equal to the difference between the borough's budgeted PERS rate of 22 percent and the actuarially determined rate of 30.85 percent. Pursuant to the attached letter from the Division of Retirement and Benefits, the amount contributed on the borough's behalf for FY2021 will be provided in early-August 2021.

Generally, Accepted Accounting Principles require that the borough record expenditures paid on its behalf. This ordinance also amends the budget to reflect these expenditures; there will be no impact to fund balances of any fund as revenues equal to the expenditures will also be recorded.

In June 2021, we received notice that the Kenai Peninsula Borough will be receiving the FY2020 on-behalf PERS amount in early-August 2021. In order to expedite the appropriation process to complete the FY2021 year-end closing in a timely manner, the amounts have been left blank for introduction. We anticipate receiving the on-behalf amount by August 17, 2021.



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Administration

DIVISION OF RETIREMENT AND BENEFITS

6th Floor State Office Building
333 Willoughby Avenue
P.O. Box 110203
Juneau, AK 99811-0203
Phone: (907) 465-4460
Toll-Free: (800) 821-2251
FAX: (907) 465-3086
Alaska.gov/drb

June 01, 2021

BRANDI R HARBAUGH, FINANCE DIRECTOR
KENAI PENINSULA BOROUGH
144 N BINKLEY ST
SOLDOTNA AK 99669-7520

Sent via email to: BHARBAUGH@BOROUGH.KENAI.AK.US

RE: FY2021 Employer On-Behalf Funding - PERS ER 180

During the 2020 legislative session, House Bill HB205 (CCS HB205) passed providing on-behalf funding for PERS employer contributions for Fiscal Year 2021 (FY2021). HB205, Section 41 reads as follows:

*(a) The sum of **\$203,585,000** is appropriated to the Department of Administration for deposit in the defined benefit plan account in the **public employees' retirement system** as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2021.*

HB205 at <http://www.akleg.gov/PDF/31/Bills/HB0205Z.PDF> (Section 41, page 107).

The Alaska Retirement Management Board approved the actuarially determined rate of 30.85% for FY2021, with HB205 providing an on-behalf rate of 8.85% for each FY2021 employer payroll. On-behalf funding is applied with the processing of each employer payroll with payroll end dates between July 1, 2020 and June 30, 2021 and fully received by the Division by July 15, 2021. A fully received and processable payroll must include payment, an employer summary, and any other required documentation (WIRE and ACH payments must have a corresponding Memo). Once all such payrolls have been processed we will true-up your account and make an adjusting entry, then send a final statement via email in early August 2021.

Included is a report detailing the Employer On-Behalf Funding allocated for fiscal year 2021 payrolls. Please work with your accountant or auditor to determine where to show this funding on your financial statements. Feel free to contact me via telephone at (907) 465-2279 or email at tamara.criddle@alaska.gov if you have questions or need additional information regarding HB205.

Sincerely,

Tamara Criddle, Accountant III

State of Alaska, Division of Retirement and Benefits
FY2021 - HB205 Employer On-Behalf Detail as of 5/31/2021
KENAI PENINSULA BOROUGH - ER 180

Payroll Ending Date	On-Behalf		Total
	Pension	Other Post-employment Healthcare	
07/03/2020 B	69,024.36	0.00	69,024.36
07/17/2020 B	74,425.77	0.00	74,425.77
07/31/2020 B	72,347.88	0.00	72,347.88
08/14/2020 B	72,083.73	0.00	72,083.73
08/28/2020 B	71,003.89	0.00	71,003.89
09/11/2020 B	72,773.05	0.00	72,773.05
09/25/2020 B	71,083.61	0.00	71,083.61
10/09/2020 B	73,404.91	0.00	73,404.91
10/23/2020 B	71,088.11	0.00	71,088.11
11/06/2020 B	70,783.85	0.00	70,783.85
11/20/2020 B	75,665.72	0.00	75,665.72
12/04/2020 B	73,447.88	0.00	73,447.88
12/18/2020 B	72,544.18	0.00	72,544.18
01/01/2021 B	74,197.06	0.00	74,197.06
01/15/2021 B	71,230.08	0.00	71,230.08
01/29/2021 B	72,714.63	0.00	72,714.63
02/12/2021 B	71,538.15	0.00	71,538.15
02/26/2021 B	71,741.02	0.00	71,741.02
03/12/2021 B	71,605.90	0.00	71,605.90
03/26/2021 B	72,882.21	0.00	72,882.21
04/09/2021 B	72,843.27	0.00	72,843.27
04/23/2021 B	75,513.54	0.00	75,513.54
05/07/2021 B	75,877.87	0.00	75,877.87
TOTALS FOR KENAI PENINSULA BOROUGH	\$1,669,820.67	\$0.00	\$1,669,820.67

DISCLAIMER: The information contained in this letter is based on the specific facts and circumstances presented and cannot be applied to other facts and circumstances. This letter may contain a summary description of benefits, costs, rates, valuations, other calculations, policies or procedures for one or more pension or benefit plans administered by the Division of Retirement and Benefits, including but not limited to, the Public Employees' Retirement System, the Teachers' Retirement System, the Judicial Retirement System, the Supplemental Annuity Plan, the Deferred Compensation Plan, the AlaskaCare Employee Health Plan, or the AlaskaCare Retiree Benefit Plan. The Division of Retirement and Benefits has made every effort to ensure, but does not guarantee, that the information provided is accurate and up to date. Where this letter conflicts with the relevant Plan Document, the Plan Document controls.

Introduced by:	Mayor
Date:	08/03/21
Hearing:	08/17/21
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-19-06**

**APPROPRIATING FUNDS TO THE LEGAL DEPARTMENT FOR THE COSTS AND
FEES ASSOCIATED WITH HIRING OUTSIDE COUNSEL TO REPRESENT THE
KENAI PENINSULA BOROUGH IN AN APPEAL FROM AN ADMINISTRATIVE
AGENCY**

WHEREAS, on June 23, 2021, Furie Operating Alaska, LLC (“Furie”) filed an appeal in the Anchorage Superior Court of the State Assessment Review Board’s Certificate of Determination dated May 24, 2021, regarding Furie’s appeal of the assessed value of Oil and Gas Production property within the borough for the 2021 assessment year (“Furie Appeal”);

WHEREAS, the borough has contacted the law firm of Dillon & Findley, PC to represent it in the Furie Appeal;

WHEREAS, it is anticipated that the borough will continue to participate in the appeal to protect its interest and support its position that the 2021 assessment should be upheld; and

WHEREAS, this is a specialized area of law and the continuing services and expertise of Dillon & Findley will be needed to adequately represent the borough’s interest in this matter; and

WHEREAS, it is estimated that at this time funds of at least \$150,000 will be needed to pay legal services and costs incurred by outside counsel on behalf of the borough;

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

SECTION 1. The sum of \$150,000 is hereby appropriated from the General Fund’s fund balance to account number 100.11310.22FUR.49999 for expenses associated with hiring outside counsel and necessary experts for the Furie Appeal.

SECTION 2. The assembly approves retention of the law firm of Dillon & Findley to represent its interests in the Furie Appeal.

SECTION 3. Upon enactment this ordinance shall become effective retroactively on July 1, 2021.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY
OF *, 2021.**

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Legal Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*
Colette Thompson, Borough Attorney *CT*

FROM: Sean Kelley, Deputy Borough Attorney *SK*

DATE: July 22, 2021

RE: Ordinance 2021-19-06, Appropriating Funds to the Legal Department for the Costs and Fees Associated with Hiring Outside Counsel to Represent the Kenai Peninsula Borough in an Appeal from an Administrative Agency (Mayor)

On June 23, 2021, Furie Operating Alaska, LLC (Furie) filed an appeal, in the Anchorage Superior Court, of the State Assessment Review Board's (SARB) Certificate of Determination dated May 24, 2021. The SARB decision upheld the State of Alaska's assessment of the oil and gas production property under appeal

It is difficult to accurately predict the extent the borough will continue to be involved going forward but we estimate that up to \$150,000 in legal fees and costs may be required to protect the borough's interests. This appropriation would include fees associated with hiring potential expert witnesses in this matter. If additional funds are required the continued participation of the borough may be re-evaluated at that time.

The property subject of this appeal was assessed, pursuant to AS 43.56, by the assessor for the State of Alaska. The borough participated at the SARB hearing, and the borough's position before SARB was that the assessment performed by the State of Alaska was in-line with statutory and regulatory requirements and therefor should be upheld.

Your consideration of this ordinance is appreciated.

FINANCE DEPARTMENT ACCOUNT / FUNDS VERIFIED	
Acct. No.	<u>100.27910</u>
Amount:	<u>\$150,000.00</u>
By: <i>PP</i>	Date: <u>7/20/2021</u>
By: <i>BA</i>	

Introduced by: Mayor
Date: 08/03/21
Hearing: 08/17/21
Action:
Vote:

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-19-07**

**AN ORDINANCE APPROPRIATING \$330,000 FROM THE INSURANCE AND
LITIGATION UNRESTRICTED NET POSITION FOR ADDITIONAL COST OF
INSURANCE PREMIUMS FOR FY2022**

WHEREAS, the Kenai Peninsula Borough, including service areas, and the Kenai Peninsula Borough School District are self-insured for insurance including, but not limited to, property, liability, workers compensation and travel; and

WHEREAS, on June 28, 2021 the Risk Fund's Third Party Administrator (TPA), provided FY2022 insurance premium rates above the original estimated amount by approximately \$330,000; and,

WHEREAS, the unanticipated increases primarily occurred in the property insurance premium as a result of added and updated property values over the past year as well as an overall hardening of the insurance market, especially in the excess market;

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

SECTION 1. That \$330,000 is appropriated from the Insurance and Litigation Fund unrestricted net position to the following accounts as shown:

700.11237.00000.43511 Fire and Extended Property Coverage	\$315,000.00
700.11238.00000.43515 Liability Coverage	\$ 15,000.00

SECTION 2. That this ordinance shall become effective retroactively to July 1, 2021.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY
OF *, 2021.**

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

MEMORANDUM

TO: Brent Hibbert, Assembly President
Members of the Kenai Peninsula Assembly

THRU: Charlie Pierce, Mayor *CP*

FROM: Sovala Kisenia, Claims Manager *SK*
Brandi Harbaugh, Finance Director *BH*

DATE: July 22, 2021

SUBJECT: Ordinance 2021-19-07, Appropriating \$330,000 from the Insurance and Litigation Unrestricted Net Position for Additional Cost of Insurance Premium for FY2022 (Mayor)

The Kenai Peninsula Borough, including service areas, and the Kenai Peninsula School District, are self-insured for insurance including, but not limited to, property, liability, workers compensation and travel.

On June 28, 2021, the Risk Fund's Third Party Administrator (TPA) provided FY2022 insurance premium rates above the original estimated amount by approximately \$330,000.

The unanticipated increases primarily occurred in the property insurance premium as a result of adding and updating property values over the past year as well as an overall hardening of the insurance market, especially in the excess market.

This ordinance would appropriate \$330,000 from the Insurance and Litigation unrestricted net position to provide the additional funds needed to cover the increased premiums.

**FINANCE DEPARTMENT
ACCOUNT / FUNDS VERIFIED**

Acct. No. 700.27910 (net position)

Amount: \$ 330,000

By: *PP* Date: 7/19/2021

From: Blankenship, Johni
Sent: Tuesday, August 3, 2021 4:36 PM
To: Broyles, Randi
Subject: FW: FY 22 Insurance rates response

I forwarded this to the Assembly, please add to file in iLegislate for the record.

Thank you, Johni

From: Saner, Kim <ksaner@kpb.us>
Sent: Tuesday, August 3, 2021 4:35 PM
To: Blankenship, Johni <JBlankenship@kpb.us>
Subject: FY 22 Insurance rates response

Johni, Please share with the Assembly.

Assembly

In regard Mr. Cox's question as to the cause for the increase in insurance premium costs. The largest factor was the unilateral increase across the industry where outside factors influence costs, such as hurricanes and other natural disasters nationwide.

Specific to our own situation we picked up the properties formerly owned by the Ninilchik Fire department including the related Chattels (Trucks, etc.). These amounted to approximately \$3M.

In addition, all properties were re-assessed for the Borough by a third party resulting in an increase of their values. This occurred after the budget had been established during our normal budget process. During the budget process we anticipated the rates for the upcoming year based on the information we had at the time. The positive is that our properties are more valuable (\$1.4B) but a negative in that our insurance increased to cover potential losses.

One final factor is the increase in excess liability costs. The borough carries \$15M as a part of our standard insurance. The Risk Committee has determined that additional insurance is prudent. This cost has risen annually and the additional insurance cost increased by about \$25K for two \$5M policies this year. While not a substantial amount, it is indicative of the hardening market.

For more detailed information we are happy to speak to anyone individually.

Regards

Kim

Kim K. Saner, Esq. SPHR
Human Resources Director
(work) 907-714-2131
ksaner@kpb.us

Introduced by:	Mayor
Date:	08/03/21
Hearing:	08/17/21
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-19-08**

**AN ORDINANCE APPROVING AND ACCEPTING \$11,403,341 FROM THE U.S.
DEPARTMENT OF TREASURY, CORONAVIRUS STATE AND LOCAL FISCAL
RECOVERY FUNDS ESTABLISHED BY THE AMERICAN
RESCUE PLAN ACT OF 2021**

- WHEREAS,** on May 10, 2021 U.S. Department of the Treasury (“Treasury”) announced the launch of the Coronavirus State and Local Fiscal Recovery Funds (“Funds”), established by the American Rescue Plan Act of 2021; and
- WHEREAS,** the Funds are governed by Sections 602 and 603 of the Social Security Act as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2; and
- WHEREAS,** the borough meets the qualifications to be a direct recipient of the Funds in the amount of \$11,403,341 of which the first 50 percent has been received, followed by the second deposit to be received in May 2022; and
- WHEREAS,** the Funds must be used to respond to the COVID-19 public health emergency or its negative economic impacts, including lost revenue as well as necessary investments in water, sewer and broadband infrastructure projects; and
- WHEREAS,** it is in the borough’s best interest to utilize the Funds for projects that may provide the greatest public benefit on an areawide basis; and
- WHEREAS,** the Treasury released the Interim Final Rule which provides guidance to determine eligibility for recouping lost revenue using a prescribed calculation to convert actual revenue to a counterfactual trend representing what could have plausibly been expected to occur in the absence of the pandemic; and
- WHEREAS,** \$2,000,000 of the Funds are allocated to educational services be transferred to the Kenai Peninsula Borough School District for education; and
- WHEREAS,** the \$2,000,000 educational allocation may provide additional funding to the School District making the total local education contribution for FY2022 \$50,000,000, unless this amount exceeds the maximum allowable local contribution per AS 14.17.410(b)(2); and

WHEREAS, if \$50,000,000 exceeds the maximum allowable local contribution per AS 14.17.410(b)(2), the amount in excess will reduce the general fund contribution to the extent that the total general fund contribution and the \$2,000,000 will equal the lesser of \$50,000,000 or the maximum allowable contribution for FY2022; and

WHEREAS, the Central Peninsula Landfill wastewater leachate system rehabilitation project (“Leachate Project”) is an eligible project under the water and sewer infrastructure program, which serves all borough communities on the road system and commercial waste; and

WHEREAS, \$6,000,000 of the Funds are allocated to the solid waste Leachate Project; and

WHEREAS, the Funds may be used to address “pay-go” new infrastructure projects such as roads; and

WHEREAS, \$3,403,341 of the Funds are allocated to “pay-go” infrastructure projects to be approved by the assembly; and

WHEREAS, it is in the best interest of the borough to utilize the Funds for projects that may provide the greatest public benefit on an areawide basis;

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

SECTION 1. That the mayor is authorized to accept grant funds totaling \$11,403,341 from the U.S. Department of the U.S. Treasury.

SECTION 2. That \$2,000,000 is appropriated to account 271.94910.SLF01.49999 to be transferred to account number 241.94910.SLF01.50241 the Kenai Peninsula School District for education by way of Memorandum of Agreement.

SECTION 3. That \$6,000,000 is appropriated to account 271.94910.SLF02.49999 to be transferred to account 411.32122.SLF02.49999 for the Central Peninsula Landfill wastewater leachate system rehabilitation project.

SECTION 4. That \$3,403,341 is appropriated to account 271.94910.SLF03.49999 to be transferred to 400.78050.SLF03.49999 for pay-go infrastructure projects to be approved by the assembly.

SECTION 5. That the mayor is authorized to negotiate, execute, and administer any other documents, agreements, and contracts required under or related to the grant agreement and any subsequent grant amendments.

SECTION 6. That this ordinance shall be effective upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY
OF *, 2021.**

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Community & Fiscal Projects

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*

FROM: Brenda Ahlberg, Community & Fiscal Projects Manager *BA*

DATE: July 22, 2021

RE: Ordinance 2021-19- 08, Approving and Accepting \$11,403,341 from the U.S. Department of Treasury, Coronavirus State and Local Fiscal Recovery Funds Established by the American Rescue Plan Act of 2021 (Mayor)

The Coronavirus State and Local Fiscal Recovery Funds ("funds"), established by the American Rescue Plan Act of 2021, provides \$350 billion in emergency funding for eligible state, local, territorial, and tribal governments. The borough is a direct grant recipient of \$11,403,341. This amount is based upon the 2019 census and the Community Development Block Grant population determinations. The granting agency is the U.S. Treasury, which will release the funds in two deposits; there is no match requirement. The borough received the first deposit of \$5,701,670.50 on May 25, 2021. The second deposit will be released May 2022.

There are six categories whereby the borough may elect to use the funds, including: (1) Support for public health response; (2) replace public sector revenue loss; (3) water and sewer infrastructure; (4) address negative economic impacts; (5) premium pay for essential workers; (6) broadband infrastructure (see attached factsheet).

The recommended projects below emphasize the importance of achieving outcomes that may provide the greatest public benefit on an areawide basis. Said projects are eligible as defined by the U.S. Treasury Interim Final Rule.

1. \$2 million in revenue replacement to be allocated to educational services.
2. \$3.4 million in lost revenue to be invested in "pay-go" critical infrastructure projects. Pay-go infrastructure funding also refers to the practice of funding capital projects with cash-on-hand from

Page -2-

July 22, 2021

RE: Ordinance 2021-19- 08

taxes, fees, grants, and other sources, rather than with borrowed sums.

3. \$6 million to be allocated toward the solid waste leachate system rehabilitation project.

Attachment: U.S. Treasury Fact Sheet

**FINANCE DEPARTMENT
MATCH & ADMIN FEE FUNDS/ACCOUNT
VERIFIED**

Account: 271.00000.SLFRF.33115

Amount: \$11,403,341.00

By: PP Date: 7/22/2021

By: BA



Coronavirus State and Local Fiscal Recovery Funds

The American Rescue Plan will deliver \$350 billion for state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs.

The Coronavirus State and Local Fiscal Recovery Funds provide a substantial infusion of resources to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery.

Funding Objectives

- **Support urgent COVID-19 response efforts** to continue to decrease spread of the virus and bring the pandemic under control
- **Replace lost public sector revenue** to strengthen support for vital public services and help retain jobs
- **Support immediate economic stabilization** for households and businesses
- **Address systemic public health and economic challenges** that have contributed to the inequal impact of the pandemic

Eligible Jurisdictions & Allocations

Direct Recipients

- States and District of Columbia (\$195.3 billion)
- Counties (\$65.1 billion)
- Metropolitan cities (\$45.6 billion)
- Tribal governments (\$20.0 billion)
- Territories (\$4.5 billion)

Indirect Recipients

- Non-entitlement units (\$19.5 billion)



Support Public Health Response

Fund COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff



Address Negative Economic Impacts

Respond to economic harms to workers, families, small businesses, impacted industries, and the public sector



Replace Public Sector Revenue Loss

Use funds to provide government services to the extent of the reduction in revenue experienced due to the pandemic



Premium Pay for Essential Workers

Offer additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors



Water and Sewer Infrastructure

Make necessary investments to improve access to clean drinking water and invest in wastewater and stormwater infrastructure



Broadband Infrastructure

Make necessary investments to provide unserved or underserved locations with new or expanded broadband access



For More Information: Please visit www.treasury.gov/SLFRP

For Media Inquiries: Please contact the U.S. Treasury Press Office at (202) 622-2960

For General Inquiries: Please email SLFRP@treasury.gov for additional information



Example Uses of Funds



Support Public Health Response

- **Services to contain and mitigate the spread of COVID-19**, including vaccination, medical expenses, testing, contact tracing, quarantine costs, capacity enhancements, and many related activities
- **Behavioral healthcare services**, including mental health or substance misuse treatment, crisis intervention, and related services
- **Payroll and covered benefits** for public health, healthcare, human services, and public safety staff to the extent that they work on the COVID-19 response



Replace Public Sector Revenue Loss

- **Ensure continuity of vital government services** by filling budget shortfalls
- **Revenue loss is calculated** relative to the expected trend, beginning with the last full fiscal year pre-pandemic and adjusted annually for growth
- **Recipients may re-calculate revenue loss** at multiple points during the program, supporting those entities that experience revenue loss with a lag



Water & Sewer Infrastructure

- **Includes improvements to infrastructure**, such as building or upgrading facilities and transmission, distribution, and storage systems
- **Eligible uses aligned to Environmental Protection Agency project categories** for the Clean Water State Revolving Fund and Drinking Water State Revolving Fund



Equity-Focused Services

- **Additional flexibility for the hardest-hit communities and families** to address health disparities, invest in housing, address educational disparities, and promote healthy childhood environments
- **Broadly applicable** to Qualified Census Tracts, other disproportionately impacted areas, and when provided by Tribal governments



Address Negative Economic Impacts

- **Deliver assistance to workers and families**, including support for unemployed workers, aid to households, and survivor's benefits for families of COVID-19 victims
- **Support small businesses** with loans, grants, in-kind assistance, and counseling programs
- **Speed the recovery of impacted industries**, including the tourism, travel, and hospitality sectors
- **Rebuild public sector capacity** by rehiring staff, replenishing state unemployment insurance funds, and implementing economic relief programs



Premium Pay for Essential Workers

- **Provide premium pay to essential workers**, both directly and through grants to third-party employers
- **Prioritize low- and moderate-income workers**, who face the greatest mismatch between employment-related health risks and compensation
- **Key sectors include** healthcare, grocery and food services, education, childcare, sanitation, and transit
- **Must be fully additive** to a worker's wages



Broadband Infrastructure

- **Focus on households and businesses** without access to broadband and those with connections that do not provide minimally acceptable speeds
- **Fund projects that deliver reliable service** with minimum 100 Mbps download / 100 Mbps upload speeds unless impracticable
- **Complement broadband investments** made through the Capital Projects Fund



Ineligible Uses

- **Changes that reduce net tax revenue** must not be offset with American Rescue Plan funds
- **Extraordinary payments into a pension fund** are a prohibited use of this funding
- **Other restrictions apply** to eligible uses

The examples listed in this document are non-exhaustive, do not describe all terms and conditions associated with the use of this funding, and do not describe all the restrictions on use that may apply. The U.S. Department of the Treasury provides this document, the State and Local contact channels, and other resources for informational purposes. Although efforts have been made to ensure the accuracy of the information provided, the information is subject to change or correction. Any Coronavirus State and Local Fiscal Recovery Funds received will be subject to the terms and conditions of the agreement entered into by Treasury and the respective jurisdiction, which shall incorporate the provisions of the Interim Final Rule and/or Final Rule that implements this program.

Introduced by:	Mayor
Date:	08/03/21
Hearing:	08/17/21
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-19-09**

**AN ORDINANCE APPROPRIATING FUNDS FOR THE CONSTRUCTION OF THE
WESTERN EMERGENCY SERVICE AREA EMERGENCY FIRE WATER FILL SITE
PROJECT**

- WHEREAS,** Western Emergency Service Area (“WESA”) has a need for an emergency fire water fill site at Resch Road and the Sterling Highway; and
- WHEREAS,** through several fiscal year budget cycles \$375,000 has been appropriated to work on site improvements, a tank and design; and
- WHEREAS,** a completed design has been done to provide a fully functional facility; and
- WHEREAS,** a low bid for construction of the completed emergency fire water fill site was received by Eberline Building Inc. in the amount of \$202,488.00; and
- WHEREAS,** the low bid amount exceeds the budget required to complete the project by \$34,981.00; and
- WHEREAS,** WESA has funds available in its operating fund for completion of this project;

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

- SECTION 1.** That \$34,981 is appropriated from the Western Emergency Service Area Operating Fund fund balance to be transferred to account 444.51410.22FIL.49999 for costs related to the construction of the fill site at Resch Road and the Sterling Highway.
- SECTION 2.** That appropriations made in this ordinance are of a project length nature and as such do not lapse at the end of any particular fiscal year
- SECTION 3.** This ordinance takes effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY
OF *, 2021.**

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Purchasing & Contracting Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*

FROM: John Hedges, Purchasing & Contracting Director *JH*
Brandi Harbaugh, Finance Director *BH*
Jon Marsh, Chief - Western Emergency Service Area *JM*

DATE: July 22, 2021

RE: Ordinance 2021-19-09, Appropriating Funding for the Construction of the Western Emergency Service Area Emergency Fire Water Fill Site Project (Mayor)

The Western Emergency Service Area (WESA) is in need of a remote emergency fire water fill site at Resch Road and the Sterling Highway. The funding was appropriated for the project through multiple fiscal year budgets. To date, some improvements to the site have been completed including a storage tank, well, and access pad. The total expenditures to date are approximately \$170,657.56.

In 2020, an engineering contract was awarded to Larsen Engineering to complete the design and bidding documents for a functional emergency fire water fill site at the Resch Road location. On July 15, 2021, two bids for the construction of the completed fill site were received by Purchasing and Contracting. Eberline Building Inc. provided the low bid in the amount of \$202,488.00 for the total base bid and deductive alternate. This bid amount exceeds the available budget for the project by \$34,981.00.

WESA has funds available in their operating fund to award the total project scope and has requested that the funds be appropriated to award the entire scope.

FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED	
Account:	<u>209,27910</u>
Amount:	<u>\$34,981.00</u>
By: <i>PP</i>	Date: <u>7/22/2021</u>

Introduced by:	Mayor
Date:	08/03/21
Hearing:	08/17/21
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-29**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED
SENIOR EXEMPTION APPLICATION FOR 2021 FILED AFTER MARCH 31 AND
PROVIDING AN EXCEPTION TO KPB 5.12.040(B)**

WHEREAS, KPB 5.12.105(E) provides that an application for a senior citizen exemption must be filed by March 31 of the year for which the exemption is sought; and

WHEREAS, in accordance with AS 29.45.030(f) and KPB 5.12.105(E) the assembly may, for good cause shown, waive the claimant's failure to make timely application and authorize the assessor to accept the application as if timely filed; and

WHEREAS, in accordance with KPB 5.12.105(E)(4) if an otherwise qualified claimant is unable to comply with the March 31 deadline for filing an application, and the inability to comply is caused by a serious condition or extraordinary event beyond the taxpayer's control, the assembly may, by resolution, waive the claimant's failure to file the application by such date, and authorize the assessor to accept the application as if timely filed; and

WHEREAS, the applicant has submitted an affidavit stating extraordinary circumstances which prevented her from timely filing a 2021 senior citizen exemption application; and

WHEREAS, in accordance with KPB 5.12.040(B) the assessor shall not make changes to the assessment roll after June 1 except for the reasons provided therein, which do not include adjustments for late-filed senior exemption applications; and

WHEREAS, an exception to KPB 5.12.040(B) is required because even when the assembly has approved a late-filed senior exemption application after June 1, code does not allow the assessor to make a change to the assessment roll after June 1 due to a tax exemption status change;

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

SECTION 1. Upon reviewing the senior citizen exemption application and affidavit submitted, the assembly hereby waives the March 31 deadline for filing an application for the 2021 senior citizen exemption based upon a finding that the applicant was unable

to comply with that deadline due to a serious condition or extraordinary event beyond her control.

SECTION 2. That the assessor shall process the application in accordance with standard assessing department procedures for processing such applications.

SECTION 3. Notwithstanding KPB 5.12.040(B), in the event the assessor finds that the late-filed senior exemption application should be otherwise approved, the assessor is hereby authorized to make a change to the assessment roll after June 1, 2021 to reflect the approved exemption.

SECTION 4. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2021.

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Kenai Peninsula Borough Mayor *CP*

FROM: Adeena Wilcox, Borough Assessor *aw*

DATE: July 22, 2021

SUBJECT: Ordinance 2021- 29, Authorizing the Assessor to Accept One Late -Filed Senior Citizen Exemption (Mayor)

Linda Reid, a Homer resident, has submitted a late-filed application for the Senior Citizen Real Property Tax Exemption and is requesting the assembly to allow the assessor to accept her application filed after March 31, 2021.

KPB 5.12.105 and AS 29.45.030(f) allow for late-filed exemptions to be granted by the assembly. For an applications filed after March 31, the applicant must file an affidavit stating good cause for failure to comply with the deadline. Good cause is defined by KPB 5.12.105(E)(4) as:

... an inability to comply with the March 31 deadline that was caused by a serious condition or extraordinary event beyond the taxpayer's control. A serious condition or extraordinary event may include a serious medical condition or other similar serious condition or extraordinary event.

Mrs. Reid failed to apply timely as she was providing extensive in-home care for Mr. Reid after he suffered serious injuries resulting in multiple surgeries and extensive physical therapy.

Based upon a review of Mrs. Reid's exemption application, affidavit and backup documentation regarding Mr. Reid's injuries, she would qualify for exemption if the assembly authorizes her late-filed request.

Your consideration of this ordinance is appreciated.

AFFIDAVIT OF Linda L. Reid
(Senior Citizen or Disabled Veteran Applicant Name)
AND APPLICATION FOR APPROVAL OF LATE FILING
FOR SENIOR CITIZEN OR DISABLED VETERAN EXEMPTION

RECEIVED
JUN 23 2021
KPB ASSESSING DEPT.

This application is made pursuant to A.S. 29.45.030 Required Exemptions and KPB Code 5.12.105. Real Property Tax - Exemptions - Senior Citizens, Disabled Veterans and surviving spouses thereof.

Good cause means an inability to comply with the March 31 deadline that was caused by a serious condition or extraordinary event beyond the taxpayer's control. A serious condition or extraordinary event may include a serious medical condition or other similar serious condition or extraordinary event. (Absent extraordinary circumstances, a mere failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up and read mail or a failure to provide a current address to the Department of Assessing will not be deemed good cause). Failure to meet the filing deadline is based upon the following good cause:

Please describe the serious condition or extraordinary event that caused your failure to meet the March 31st filing deadline. (Please attach any documentation you may have that supports your request).

I was care-taking my husband who had a life-altering fall which required numerous surgeries, follow up physical therapy and home care from myself. we will email the medical files.

FURTHER AFFIANT SAITH NAUGHT.

Dated at Homer, Alaska, this 21st day of June, 2021

Linda L. Reid
Applicant Signature

SUBSCRIBED AND SWORN to before me this 21 day of June, 2021

[Signature]
Notary Public
My Commission Expires: 9-12-2024

Exemption applications submitted for consideration for late-file acceptance will be forwarded to the Assembly by the Mayor's Office.

Assembly Action: APPROVED _____ DENIED _____

2021

SENIOR CITIZEN EXEMPTION

DUE ON OR BEFORE MARCH 31 OF THE EXEMPTION YEAR
 APPLICANTS MUST BE AGE 65 ON OR BEFORE DECEMBER 31
 OF THE PRECEDING YEAR.

Proof of age is required prior to application approval.

PIN: 17508154

RECEIVED
 JUN 23 2021



Physical Address: 4049 WEST HILL RD

IAN S & LINDA L REID

HOMER AK 99603-0786

Legal Description: T 6S R 14W SEC 24 Seward Meridian HM
 2002084 HILLSIDE ACRES SUB REPLAT TRACT 4A & 4B TRACT 4-A-1

Home Phone: _____

Spouse's Name _____

Spouse's Date _____

Spouse's SSN: _____

Cell Phone: 907 _____

Applicant's Date _____

Applicant's SSN: _____

I am applying as a:

☒ Senior age 65 and spouse☒ Individual age 65 or older☐ Surviving spouse age 60 or older

Dwelling Type:

☒ Single Family ☐ Multi-Family Dwelling☐ Mobile Home ☐ Other☐ Condominium

Is any portion of this property used for:

Commercial Use? ☐ YES ☒ NORental Purposes? ☐ YES ☒ NO

Explain: _____

Is occupancy shared with someone other than your spouse and/or minor children?

☐ YES ☒ NO

If yes, when did shared occupancy begin? _____

What portion of the home do they occupy? _____

If live-in care is medically necessary, attach a letter from a physician recommending need for live-in care.

Do you or your spouse own property in another Borough or State?

☐ YES ☒ NOIf YES, does the property receive an exemption? ☐ YES ☐ NO

Please list your other property address, city & state:

Alaska Permanent Fund Eligibility

When was the last year you applied for the Alaska Permanent Fund Dividend? 2021

Will you apply for the next Permanent Fund Dividend? ☒ YES ☐ NO

What year will that be? 2022

Applicants who do not receive an Alaska Permanent Fund Dividend must complete KPB Supplemental Form #1 or the application will be denied. (Supplemental forms are available at the Assessing Department or on-line.)

I CERTIFY: This property is my primary residence and permanent place of abode. I occupied it as my primary residence for a minimum of 185 days in the year prior to the year of this application. (If you do not meet this requirement, you must provide satisfactory evidence that you meet the statutory criteria for an allowable absence under AS 43.23.008.) I hereby attest that the information above is true and correct to the best of my knowledge, and I will notify the borough assessing department if I do not meet this requirement in any future year for the duration of this exemption.

Linda L. Reid
 PRINT OWNER NAME

Linda L. Reid
 SIGNATURE

June 21, 2021
 DATE

1954 *** ASSESSOR'S USE ONLY ***

NEW FILING	OCCUPANCY	AGE	FULL	VARIABLE	APPROVED	ENTERED BY
PRIOR FILING	OWNERSHIP	PERM FUND	CONTIG	DENIED		
	6-3-05	2021 yes				

Introduced by:	Mayor
Date:	08/03/21
Hearing:	08/17/21
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-30**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED
RELIGIOUS EXEMPTION APPLICATION FOR 2021 AND PROVIDING AN
EXCEPTION TO KPB 5.12.040(B)**

WHEREAS, AS 29.45.030(a)(3) provides that an exemption be granted for property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes; and

WHEREAS, in accordance with KPB 5.12.119(A), the mayor has the authority to grant extensions of time to file for property tax exemptions; and

WHEREAS, title to the property in question transferred on October 2, 2020, resulting in the removal of the previous religious non-profit exemption; and

WHEREAS, the new owner had previously applied and was approved for a religious non-profit exemption on a different parcel; and

WHEREAS, the assembly finds there was a good cause basis that resulted in the failure to apply timely for the non-profit religious exemption; and

WHEREAS, this ordinance authorizes an exception to KPB 5.12.040(B) to allow the assessor to make a change to the assessment roll after June 1 due to a tax exemption status change should the assessor otherwise find that the application meets the exemption requirements;

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

SECTION 1. Upon reviewing the non-profit exemption application, the assembly hereby waives the March 31 deadline for filing an application for the 2021 religious non-profit exemption based upon a finding that the applicant was unable to comply with that deadline due to a serious condition or extraordinary event beyond their control.

SECTION 2. That the assessor shall process the application in accordance with standard assessing department procedures for processing such applications.

SECTION 3. Notwithstanding KPB 5.12.040(B), in the event the assessor finds that the late-filed non-profit exemption application should be otherwise approved, the assessor is hereby authorized to make a change to the assessment roll after June 1, 2021 to reflect the approved exemption.

SECTION 4. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2021.

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Kenai Peninsula Borough Mayor *CP*

FROM: Adeena Wilcox, Director of Assessing *aw*

DATE: July 22, 2021

RE: Ordinance 2021- 30, Authorizing the Assessor to Accept One Late Filed Non-Profit Exemption Application and Providing an Exception to KPB 5.12.040(B) (Mayor)

One non-profit exemption applicant, Faith Lutheran Church, has requested the assembly allow the assessor to accept a late-filed Non-Profit Religious Exemption Application received after March 31, 2021. Pursuant to AS 29.45.030(a)(3), property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes is exempt from general taxation.

Faith Lutheran Church took ownership from Alaska Mission for Christ Lutheran Church Missouri Synod on October 2, 2020. The religious exemption was properly ended during the title transfer. The Faith Lutheran Church, having previously been approved for a non-profit religious exemption on another parcel, did not apply for an additional exemption for the newly transferred parcel until July 16, 2021.

The failure to apply for the nonprofit religious exemption was a result of several unforeseen circumstances. The President in-charge resigned and two board members had significant medical issues. These events resulted in the failure to notice that there was no exemption in place for the Prince of Peace Lutheran Church, located in Seldovia and gifted to the Faith Lutheran Church.

This ordinance seeks assembly approval to allow the mayor to grant an extension of time and accept the late-filed non-profit exemption application of Faith Lutheran Church 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 property on the roll after June 1, 2021 pursuant to KPB 5.12.040(B).

Your consideration of this ordinance is appreciated.

Introduced by:
Date:
Action:
Vote:

Mayor
08/17/21

**KENAI PENINSULA BOROUGH
RESOLUTION 2021-060**

**A RESOLUTION SUPPORTING THE ALASKA REMOTE SELLERS SALES TAX
COMMISSION’S PROPOSED INTERPRETATION OF THE DEFINITION OF POINT
OF DELIVERY AS IT RELATES TO SOURCING FOR SALES TAX LEVIED ON
SERVICES**

- WHEREAS,** in 2019 and 2020 numerous local taxing jurisdictions within Alaska worked together to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the “Commission”) in order to implement a single-level statewide sales tax administration; and
- WHEREAS,** the function and powers of the Commission are set forth in the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the “Agreement”), a cooperative agreement between the Commission members; and
- WHEREAS,** as part of the process to implement a remote seller sales tax code and pursuant to Resolution 2019-056, the borough signed the Agreement and is currently a full member of the Commission; and
- WHEREAS,** five of the incorporated cities within the borough are members of the Commission; and
- WHEREAS,** representatives from the borough, the City of Soldotna, and the City of Kenai also currently hold three of the seven Board of Director seats on the Commission; and
- WHEREAS,** the contractor for the Commission, Alaska Municipal League “AML”, has proposed that the definition of “Point of Delivery” be interpreted to mean the location at which the goods or service is delivered or otherwise received by the purchaser; and
- WHEREAS,** if the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service; and
- WHEREAS,** products or services transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer; and

WHEREAS, receive or receipt for purposes of the definition of “point of delivery” means taking possession of property or product or making first use of services;

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

SECTION 1. That the Borough Assembly supports the Alaska Remote Sellers Sales Tax Commission’s proposed interpretation of the definition of “point of delivery” in determining the point of taxation for sales tax to mean the location at which property or a product is delivered or service is rendered and receipt means taking possession of property or product or making first use of services.

SECTION 2. That this resolution takes effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 17TH DAY OF AUGUST, 2021.

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*

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

DATE: August 5, 2021

SUBJECT: Resolution 2021-060 Supporting the Alaska Remote Sellers Sales Tax Commission's Proposed Interpretation of the Definition of Point of Delivery as it Relates to Sourcing for Sales Levied on Services (Mayor)

In 2019 and 2020 numerous local taxing jurisdictions within Alaska worked together to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the "Commission") in order to implement a single-level statewide sales tax administration. The borough and five of the incorporated cities within the borough are members of the Commission. Representatives from the borough, the City of Soldotna, and the City of Kenai currently hold three of the seven Board of Director seats on the Commission.

The contractor for the Commission, Alaska Municipal League "AML", has proposed that the definition of "Point of Delivery" be interpreted to mean the location at which the goods or service is delivered or otherwise received by the purchaser. This interpretation further interprets the phrase "where the services are rendered" to mean that the point of taxation is the location where the service is delivered to or otherwise received by the purchaser; rather than the location where the service is performed. If this resolution is adopted, the assembly should expect to see an ordinance that will amend the borough's local sales tax code, KPB Chapter 5.18, to better align with this interpretation. The City and Borough of Juneau and the City of Wasilla, both Commission members, have already enacted code to align with AML's proposed interpretation of "Point of Delivery" and where a "service is rendered".

Your consideration of this resolution is appreciated.

Introduced by:	Mayor
Date:	11/05/19
Action:	Adopted
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2019-056**

**A RESOLUTION AUTHORIZING THE KENAI PENINSULA BOROUGH TO JOIN
THE ALASKA REMOTE SELLER SALES TAX COMMISSION FOR THE PURPOSE
OF DEVELOPING, IMPLEMENTING, AND ENFORCING A REMOTE SELLER
SALES TAX CODE AND DESIGNATING THE COMMISSION REPRESENTATIVE**

- WHEREAS,** the inability to effectively collect sales tax on sales of personal property, products or services transferred or delivered into Alaska by a remote seller in response to orders placed electronically by local consumers is eroding the sales tax base of Alaska communities and resulting in revenue losses that are causing imminent harm to residents through the loss of critical funding for local education; and
- WHEREAS,** the harm from the loss of revenue is especially problematic in Alaska because the state has no broad-based sales tax, and sales tax revenues are essential in funding the provision of services by local governments; and
- WHEREAS,** the failure to collect tax on remote sales creates artificial market distortions and competitive advantages for remote sellers by perpetuating tax shelters for businesses that limit their physical presence in the state or its municipalities but still sell goods and services to local consumers without collecting sales tax, something that becomes easier and more prevalent as technology continues to advance; and
- WHEREAS,** the structural advantages for remote sellers, including the absence of point-of-sale tax collection, combined with the general growth of online retail, means that the erosion of the sales tax base is a growing problem that will only worsen in the near future if the borough is not able to legally collect remote seller sales tax within the framework of current United States Supreme Court case law; and
- WHEREAS,** the recent decision by the United States Supreme Court in *South Dakota v. Wayfair* allows for the amendment of the sales tax code to account for remote sellers who do not have a physical presence in either the State of Alaska or within the Kenai Peninsula Borough, but do have a taxable connection with those jurisdictions; and
- WHEREAS,** the decision in *South Dakota v. Wayfair* provided guidance that included the defensibility of a single-level statewide administration of remote sales tax collection and remittance; and

WHEREAS, remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy generally, as well as local infrastructure; and

WHEREAS, modern computing and software options ensure that it is neither unusually difficult nor a substantial burden for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions; and

WHEREAS, in order to implement a single-level statewide sales tax administration, it is the intent of numerous local taxing jurisdictions within Alaska to establish an intergovernmental entity known as the Alaska Remote Seller Sales Tax Commission (the “Commission”); and

WHEREAS, the function and powers of the Commission will be set forth in the Alaska Intergovernmental Remote Seller Sales Tax Agreement (the “Agreement”), a cooperative agreement between Commission members; and

WHEREAS, under the terms of the Agreement, in order to maintain membership in the Commission, the borough will be required to adopt certain uniform code provisions for the collection and remittance of municipal sales tax applicable to sales made by remote sellers; and

WHEREAS, the uniform remote sales tax code will be presented to the assembly for consideration once adopted by the Commission to comply with guidance found in the *Wayfair* decision; and

WHEREAS, if adopted, the administration of remote sales tax collection and remittance will be delegated to the Commission; and

WHEREAS, the intent of the Agreement is to enable Alaska’s taxing jurisdictions to levy their municipal sales tax as now allowed by federal constitutional doctrines; and

WHEREAS, Article X, Section 13 of the Alaska Constitution authorizes local government to enter into agreements for the cooperative or joint administration of any function or power, unless otherwise prohibited by law or charter;

WHEREAS, in addition AS 29.35.010(13) provides authority for the borough to enter into intergovernmental cooperative agreements for the joint administration of a borough function or power;

WHEREAS, a purpose of being an early member of the Commission is to have a voice during the formation process while not committing to any future obligation or action; and

WHEREAS, a member will be able to withdraw from the Commission if the adopted bylaws, uniform code, or fees are not acceptable to the member municipality;

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

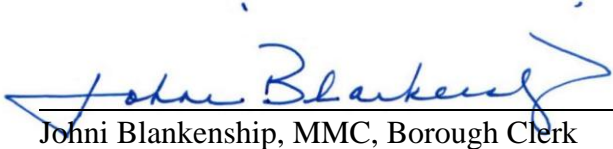
SECTION 1. The mayor is authorized to negotiate, execute, and submit all necessary documents to obtain and maintain membership in the Alaska Remote Seller Sales Tax Commission, including the Alaska Intergovernmental Remote Seller Sales Tax Agreement included as Attachment A.

SECTION 2. The borough finance director or designee is designated as the borough's representative on the Commission.

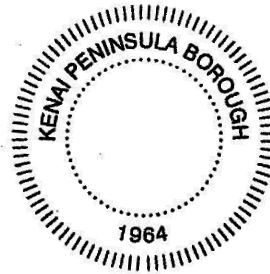
SECTION 3. That this resolution takes effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF NOVEMBER, 2019.

ATTEST:


Johni Blankenship, MMC, Borough Clerk


Kelly Cooper, Assembly President



Yes: Bjorkman, Blakeley, Carpenter, Cox, Dunne, Hibbert, Johnson, Smalley, Cooper
No: None
Absent: None

Alaska Intergovernmental Remote Seller Sales Tax Agreement

FINAL

October 11, 2019

Alaska Intergovernmental Remote Seller Sales Tax Agreement

This Agreement is made and entered into by the signatories representing Alaska's cities and boroughs to enable them to implement single-level, statewide administration of remote sales tax collection and remittance. The provisions of the Agreement do not apply to administration and collection of sales taxes for the sales of goods and services originating from within the boundaries of a member municipality nor does this Agreement restrict how a member municipality administers and collects sales tax on such sales, nor on sales made by those retailers with a physical presence in the municipality. The authority to set rates and exemptions is maintained by the member municipality.

Article I. Background Principles.

1. The signatories wish to enable local governments to benefit from opportunities for collection of existing sales tax on sales made by remote sellers. Remote sellers are sellers who sell, often through the internet, products or services in a taxing jurisdiction without having a physical presence in the taxing jurisdiction.
2. The collection of remote sales tax provides a level playing field for local businesses and strengthens the ability of local governments to provide public services and infrastructure.
3. The signatories are particularly mindful of the specific holding in, and implications of, the Supreme Court's *South Dakota v. Wayfair* decision, which provides guidance relative to nexus and the legal defensibility of a single-level statewide administration that reduces or removes potential burdens to interstate commerce.
4. Alaska's local governments have the authority to enter into intergovernmental agreements and applicable taxing authority has been delegated to organized boroughs and cities.
5. The signatories desire to establish an intergovernmental entity to enable cooperative centralized administration of sales tax collection, remittance, and enforcement on sales made by remote sellers.

Article II. Purpose.

The purpose of this Agreement is to:

1. Enable cooperative centralized administration of sales tax collection, remittance, and enforcement on sales made by remote sellers using a single statewide intergovernmental entity;
2. Provide for and promote reasonable uniformity and compatibility in significant components of local sales tax levy and collection on sales made by remote sellers and marketplace facilitators in order to facilitate streamlined joint administration; and
3. Facilitate taxpayer and tax collector convenience and compliance in the filing of tax returns, the payment of tax, and in other phases of tax administration of sales made and services provided by remote sellers and marketplace facilitators.

Article III. Definitions.

As used in this Agreement:

1. “Commission” means the Alaska Remote Seller Sales Tax Commission established pursuant to this Agreement.
2. “Local Government” means any home rule, first class, or second class borough, or any home rule, first class, or second class city, or unified municipality in Alaska.
3. “Member” means a Local Government signatory to this Agreement.
4. “Remote seller” means any corporation, partnership, firm, association, governmental unit or agency, or person acting as a business entity that sells property or products or performs services in the State of Alaska or a taxing municipality in the state, using the internet, mail order, or telephone, without having a physical presence in the state or taxing municipality.
5. “Sales tax” means a tax imposed with respect to the transfer for a consideration of ownership, possession, or custody of property or the rendering of services measured by the price of the property transferred or services provided.
6. “Marketplace facilitator” means a person that provides for sellers a platform to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the seller’s products or services (excluding lodging and rentals) through a physical or electronic marketplace operated by the person, and engages:
 - a. Directly or indirectly, through one or more affiliated persons in any of the following:
 - i. Transmitting or otherwise communicating the offer or acceptance between the buyer and seller;
 - ii. Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and sellers together;
 - iii. Providing a virtual currency that buyers are allowed or required to use to purchase products from the seller; or
 - iv. Software development or research and development activities related to any of the activities described in (b) of this subsection (3), if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person;
 - b. In any of the following activities with respect to the seller's products:
 - i. Payment processing services;

- ii. Fulfillment or storage services;
- iii. Listing products for sale;
- iv. Setting prices;
- v. Branding sales as those of the marketplace facilitator;
- vi. Order taking;
- vii. Advertising or promotion; or
- viii. Providing customer service or accepting or assisting with returns or exchanges.

Article IV. The Commission.

1. Organization and Management.

- a. The Alaska Remote Seller Sales Tax Commission (the “Commission”) is hereby established as an intergovernmental entity in the state of Alaska. It will be comprised of one designated representative from each Member, who shall have the authority to act on the Member’s behalf.
- b. Each Member will be entitled to one vote.
- c. To assist conducting business when the full Commission is not meeting, the Commission will annually elect a Board of Directors of seven members, including officers. The Board of Directors will act subject to the provisions of this Agreement and as provided in the bylaws of the Commission, as ratified by the members.
- d. No action will be binding unless approved by a majority of the Directors present at a meeting.
- e. The Commission will adopt an official logo.
- f. The Commission will hold an annual meeting rotating the location of the meeting each year, with telephonic participation provided for, in addition to scheduled regular meetings and special meetings as provided by its bylaws. Notices of special meetings must include the reasons for the meeting and the items to be considered.
- g. The Commission will elect annually, from among its members, a Chairman, a Vice Chairman, and a Secretary/Treasurer. The bylaws of the Commission shall provide for nomination and election of officers.
- h. The Commission will contract at formation for support and administrative

functions with the Alaska Municipal League (AML). The Executive Director of the AML will serve as a liaison between the Commission and AML and may appoint necessary staff support. This provision will be revisited within three years of legal formation of the Commission.

- i. The Commission may contract for supplies and professional services, and delegates to AML the same ability on its behalf.
- j. To carry out any purpose or function, the Commission may accept and utilize donations and grants of money, equipment, supplies, materials and services, conditional or otherwise, from any Member or governmental entity.
- k. The Commission may establish one or more offices for the transacting of its business. Upon formation, its registered office and place of business will be the Alaska Municipal League at One Sealaska Plaza, Suite 200, Juneau, AK 99801.
- l. The Members will adopt the initial bylaws of the Commission. The Commission will make its bylaws easily accessible for Members and prospective members. The power to adopt, alter, amend or repeal bylaws is vested in the Board of Directors unless it is reserved to the Members per the bylaws. The bylaws shall contain provisions for the regulation and management of the affairs of the Commission not inconsistent with this Agreement.
- m. The Commission will provide annual reports to its members covering its activities for the preceding fiscal year. The Commission may make additional reports.

2. Committees.

- a. In furtherance of its activities, the Commission may establish advisory and technical committees by a majority vote of the membership body. Membership on a technical committee, may include private persons and public officials. Committees may consider any matter of concern to the Commission, including issues of special interest to any member and issues pertaining to collection of sales tax on behalf of members.
- b. The Commission may establish additional committees by a majority vote of the membership or Board of Directors as its bylaws may provide.
- c. Committees may not take any action but may recommend action to the Board of Directors for consideration.

3. Powers.

In addition to powers conferred elsewhere in this Agreement and in the bylaws, the Commission may:

- a. Study federal, state and local sales tax systems, and particular types of state and local taxes.

- b. Develop and recommend proposals to promote uniformity and compatibility of local sales tax laws with a view toward encouraging the simplification and improvement of local tax law and administration.
 - c. Compile and publish information to support and assist members in implementing the Agreement or assist taxpayers in complying with local government sales tax laws.
 - d. Do all things necessary and incidental to the administration of its functions pursuant to this Agreement, including:
 - i. Sue and be sued.
 - ii. Administer provisions of uniform sales tax ordinances pursuant to authority delegated by Members
 - f. The Commission may create and adopt policies and procedures for any phase of the administration of sales tax collection and remittance in accordance with this Agreement and the Commission's bylaws, including delegated authority to administer taxation or prescribing uniform tax forms. Prior to the adoption of any policy, the Commission will:
 - 1. As provided in its bylaws, hold at least one meeting after due notice to all affected members and to all taxpayers and other persons who have made timely requests to the Commission for advance notice of its policy-making proceedings.
 - 2. Afford all affected members and interested persons an opportunity to submit relevant written comments, which will be considered fully by the Commission.
 - g. The Commission will submit any policy adopted by it to the designated representative of all Members to which they might apply. Each such Member will in turn consider any such policy for adoption in accordance with its own laws and procedures.
 - h. Amend this Agreement by majority vote of the Members.
4. Finance.
- a. At least 90 days prior to the start of a new fiscal year, the Board of Directors will adopt a budget of its estimated expenditures for the upcoming fiscal year and submit to Members.
 - b. The Commission will follow a July 1 to June 30 fiscal year.
 - c. The Commission's budgets must contain specific recommendations for service fees built into statewide administration. Service fees will account for direct staff and software costs, and indirect costs, as justifiable to the Board of Directors.

- d. The Commission will not pledge the credit of any member. The Commission may meet any of its obligations in whole or in part with funds available to it, provided that it takes specific action to set aside such funds prior to incurring any obligation to be met in whole or in part in such manner. Except where the Commission makes use of funds available to it, the Commission may not incur any obligation prior to the allocation and commitment of funds adequate to meet the same.
- e. The Commission must keep accurate accounts of all receipts and disbursements. The receipts and disbursements of the Commission will be subject to the audit and accounting procedures established under its bylaws. All receipts and disbursements of funds handled by the Commission will be audited annually by a certified public accountant and the report of the audit will be included in and become part of the annual report of the Commission to Members.
- f. The accounts of the Commission will be open at any reasonable time for inspection by duly constituted officers of the Members, the State of Alaska, and by any persons authorized by the Commission.
- g. Nothing contained in this Article may be construed to prevent Commission compliance with laws relating to audit or inspection of accounts by or on behalf of any government contributing to the support of the Commission.

Article V. Membership Requirements; Remote Seller Sales Tax Code.

1. To obtain and retain full membership, the Local Government must submit either an Ordinance or Resolution authorizing entry into the Agreement, including to:
 - a. Designate the individual at the municipality that may execute initial binding documents on behalf of the municipality and who will be the Member's representative on the Commission.
2. Once the Commission adopts its bylaws and adopts a uniform Remote Sellers Sales Tax Code, members must submit an Ordinance or Resolution that:
 - a. Delegates remote seller sales tax registration, exemption certification, collection, remittance, and audit authority to the Commission.
 - b. Within one hundred twenty (120) days, adopts, by reference or otherwise, the Remote Seller Sales Tax Code in its entirety as it pertains to collection of sales tax from remote sellers and marketplace facilitators. The Remote Seller Sales Tax Code is provided as "Addendum A".
3. To retain full membership status, changes made to the Agreement or Code should be ratified by the Member within one hundred twenty (120) days of the date the Commission adopts the change.
4. The Member must provide notice of tax or boundary changes to the Commission and must

assure the Commission of the accuracy of rates and exemptions. Rate and exemption changes will take effect within thirty (30) days of the date the Commission receives notice of the tax or boundary change.

Article VI. Sales Tax Collection and Administration.

1. Collection; Registration; Remittance.

- a. Every remote seller and marketplace facilitator meeting the Threshold Criteria of one hundred thousand (\$100,000) in annual sales or 100 annual transactions occurring in Alaska during the current or previous calendar year, shall collect sales taxes from the buyer at the time of sale or service and shall transmit the sales taxes collected to the Commission on a monthly or quarterly basis.
- b. The Commission will remit and report to Members by the last business day of the month.
- c. A remote seller or marketplace facilitator meeting the Threshold Criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the adoption of this Remote Seller Sales Tax Code and/or within thirty (30) calendar days of meeting the threshold, whichever occurs later. Registration shall be to the Commission on forms prescribed by the Commission as set out in the remote seller sales tax code.
- d. Upon receipt of a properly executed application, the Commission shall issue the applicant a certificate of registration, stating the legal name of the seller, the primary address, and the primary sales tax contact name and corresponding title. A list of registered sellers in good standing shall be distributed to Members, made public and available on the Commission's webpage.

2. Returns; Confidentiality.

- a. The Commission will provide all sales tax return information to the taxing jurisdiction, consistent with local tax codes.
- b. All returns, reports and information required to be filed with the Commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:
 - i. Employees and agents of the Commission and taxing jurisdiction whose job responsibilities are directly related to such returns, reports and information;
 - ii. The person supplying such returns, reports and information; or
 - iii. Persons authorized in writing by the person supplying such returns, reports and information.

3. Title; Penalty and Interest; Overpayment.

- a. Upon collection by the seller, title to the sales tax vests in the Commission and the member on whose behalf the original tax arose. The Commission shall act as a third-party trustee and remit taxes collected on behalf of the member no later than thirty (30) days after each filing deadline.
- b. The Remote Sellers Sales Tax Code shall establish the per annum interest rate and any applicable penalties for late or non-compliant remote sellers.
- c. Upon request from a buyer or remote seller the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller shall process the refund and amend any returns accordingly.

4. Audit; Compliance and Enforcement.

- a. The Commission shall have sole audit authority and will make final determinations regarding: (1) whether a remote seller or marketplace facilitator meets Threshold criteria; (2) the accuracy of returns filed by a remote seller or marketplace facilitator with the Commission; and (3) whether a remote seller or marketplace facilitator filing returns with the Commission is in compliance with collection and remittance obligations.
- b. The Commission shall have authority to enforce issues relating to the Remote Sellers Sales Tax Code including, but not limited to, the collection of late fees and penalties, and filing of civil suits and injunctions.

Article VII. Entry into Force and Withdrawal.

1. This Agreement will be in force and effective when formally approved by any seven signatories and will terminate if membership falls below seven.
2. Any Member may withdraw from this Agreement through ordinance or resolution rescinding signatory action and giving notice to the Commission of the effective date of the ordinance, with a minimum of 30 days' notice. Withdrawal will not affect any liability already incurred by or chargeable to a Member prior to the effective date of such withdrawal. The obligations of the Commission to remit and report remain until no longer necessary.

Article VIII. Effect on Other Laws and Jurisdiction.

Nothing in this Agreement may be construed to:

1. Affect the power of any local government to fix rates or tax exemptions, except that all members must adopt and implement the Commission's common definitions and tax code

changes or demonstrate parity or non-applicability.

2. Withdraw or limit the authority of local government with respect to any person, corporation, or other entity or subject matter, except to the extent that such authority is expressly conferred by or pursuant to this Agreement upon another agency or body.
3. Supersede or limit the jurisdiction of any court of the State of Alaska.

Article IX. Construction and Severability.

This Agreement shall be liberally construed so as to effectuate its purposes. The provisions of this Agreement shall be severable and if any phrase, clause, sentence, or provision is declared or held invalid by a court of competent jurisdiction, the validity of the remainder of this Agreement and its applicability to any government, agency, person or circumstance will not be affected. If any provision of this Agreement is held contrary to the charter of any member, the Agreement will remain in full force and effect as to the remaining members and in full force and effect as to the Member affected in all other provisions not contrary to charter.

Introduced by:
Date:
Action:
Vote:

Mayor
08/17/21

**KENAI PENINSULA BOROUGH
RESOLUTION 2021-061**

**A RESOLUTION AUTHORIZING THE KENAI PENINSULA BOROUGH MAYOR TO
ENTER INTO A SOLE SOURCE CONTRACT WITH LAERDAL MEDICAL
CORPORATION FOR THE PURCHASE OF EMS TRAINING
SIMULATOR MANNEQUINS**

WHEREAS, the Central Emergency Service Area (“CES”) requested the purchase of the EMS Training Simulator mannequins from Laerdal Medical Corporation; and

WHEREAS, Laerdal Medical Corporation is the sole manufacturer and distributor of the SimMan 3G and associated accessories and services; and

WHEREAS, the training equipment is the same brand and models that are being used by the University of Alaska, Kenai Peninsula College and the Nikiski Fire Department; and

WHEREAS, the equipment would be utilized in the day-to-day department training as well as in conjunction with the medical director for learning new medical techniques and evaluating personnel in the proficiency of skills; and

WHEREAS, the use of this equipment would provide more effective training, efficiencies in time management and an overall positive training delivery; and

WHEREAS, funding for this equipment has been approved by the assembly through the FY22 budgetary process in CES’s capital project funds;

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

SECTION 1. The mayor is authorized to enter into a sole source contract with Laerdal Medical Corporation for the purchase of the EMS Training Simulator Mannequins.

SECTION 2. Funds in the amount of \$126,559.66 are available in account 443.51610.22462.48515 for the purpose of purchasing EMS training simulator mannequins.

SECTION 3. That this resolution takes effect immediately upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 17TH DAY AUGUST, 2021.

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Central Emergency Services

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*
Brandi Harbaugh, Finance Director *BH*
John Hedges, Purchasing and Contracting Director *JH*

FROM: Roy Browning, CES Fire Chief *RB*

DATE: August 5, 2021

RE: Resolution 2021-061 Authorizing the Kenai Peninsula Borough Mayor to Enter into a Sole Source Contract with Laerdal Medical Corporation for the Purchase of EMS Training Simulator Mannequins (Mayor)

CES is requesting a sole source purchase request from Laerdal Medical Corporation for EMS Training Simulator mannequins. Laerdal is the sole manufacturer and distributor of the SimMan 3G and associated accessories and services. This training equipment is the same brand and models that are being used by the University of Alaska, Kenai Peninsula College (KPC) and Nikiski Fire Department (Nikiski).

This training equipment would be utilized in day-to-day department training, as well as in conjunction with the medical director, for learning new medical techniques and evaluating personnel in the proficiency of skills. Having equipment that is compatible to equipment used by Nikiski and KPC will allow the medical director and training staff from all organizations to share training simulations and classes. This provides more effective training, efficiencies in time management and an overall positive training delivery.

Your consideration and support of this request for the reasons outlined above would be appreciated.

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>443.51610.22462.48515</u>	
Amount \$ <u>126,559.66</u>	
By: <u><i>PP</i></u>	Date: <u>8/4/2021</u>

Introduced by:	Mayor
Date:	08/17/21
Hearing:	09/07/21
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-19-10**

**AN ORDINANCE ACCEPTING AND APPROPRIATING AN ADDITIONAL \$18,000
FROM THE STATE OF ALASKA DEPARTMENT OF MILITARY AND VETERANS
AFFAIRS, DIVISION OF HOMELAND SECURITY AND EMERGENCY
MANAGEMENT FOR INCIDENT MANAGEMENT TRAINING**

WHEREAS, the State of Alaska Department of Military and Veterans Affairs, Division of Homeland Security & Emergency Management (DHS&EM) provides funds to enhance the capability of local governments to prevent, deter, respond to and recover from all-hazard incidents and to enhance regional preparedness efforts; and

WHEREAS, the DHS&EM State Homeland Security Program is a federal grant pass through program with the Federal Emergency Management Agency which provides funding for planning, equipment, training and exercises; and

WHEREAS, DHS&EM approved the borough's request for funding to provide incident management training through an amendment increase of \$18,000 totaling \$82,794 under the 2019 State Homeland Security Grant Program award; and

WHEREAS, it is in the best interest of the borough to accept the grant funds;

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

SECTION 1. That the mayor is authorized to accept \$18,000 from the State of Alaska Department of Military and Veteran Affairs, Division of Homeland Security and Emergency Management and to execute a grant agreement and any other documents deemed necessary to accept and to expend the grant funds and to fulfill the intents and purposes of this ordinance.

SECTION 2. That grant funds in the amount of \$18,000 are appropriated to the account 271.94910.20HSP.49999.

SECTION 3. This ordinance shall become effective immediately upon enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS *
DAY OF *, 2021.**

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:

Absent:

Kenai Peninsula Borough Community & Fiscal Projects

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*
Brandi Harbaugh, Finance Director *BH*

FROM: Brenda Ahlberg, Community & Fiscal Projects Manager *BA*

DATE: August 5, 2021

RE: Ordinance 2021-19-10, Accepting and Appropriating an Additional \$18,000 from the State of Alaska Department of Military and Veteran Affairs, Division of Homeland Security and Emergency Management for Incident Management Training (Mayor) (Hearing on 09/07/21)

The Alaska Division of Homeland Security and Emergency Management (DHS&EM) approved an amendment increase to the 2019 State Homeland Security Program (SHSP) award in the amount of \$18,000. The amendment increase will provide Incident Management training to be completed before December 31, 2021.

Brenda Ahlberg, Acting Emergency Manager, will assist project managers to ensure completed reporting requirements. The grant performance period ends December 31, 2021.

Attachment: 20SHSP-GY19.A03 Amendment Increase Letter 07/28/21.

FINANCE DEPARTMENT FUNDS/ACCOUNT VERIFIED	
Account:	<u>271.94910.20HSP.49999</u>
Amount:	\$ <u>N/A</u>
By: <u><i>PP</i></u>	Date: <u>8/4/2021</u>



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Military and
Veterans Affairs**

Division of Homeland Security and
Emergency Management

P.O. Box 5750
JBER, AK 99505-0750
Main: 907.428.7000
Fax: 907.428.7009
ready.alaska.gov

July 28, 2021

The Honorable Charlie Pierce, Mayor
Kenai Peninsula Borough
144 N. Binkley Street
Soldotna, AK 99669

RE: 2019 State Homeland Security Grant, EMW-2019-SS-00031-S01
State Program No.: 20SHSP-GY19
Amendment 3, Effective July 15, 2021

Mayor Pierce:

Enclosed is the Award Amendment for the Kenai Peninsula Borough's 2019 State Homeland Security Grant. This amendment allocates \$18,000.00 to the Training Category for a new grant award total of \$82,794.00. This amendment also extends the performance period to December 31, 2021 and the Final report to February 15, 2022. All previous Grant Terms and Conditions, Grant Requirements, and Assurances and Agreements still apply.

A pre-signed Obligating Award Document (OAD) is attached. Please print the document, sign the OAD and send a scanned copy to mva.grants@alaska.gov within 30 days of subrecipient receipt. Keep the hard copy for your records.

If you have any questions, please contact the Division Project Manager for this grant, Tiffany Peltier at (907) 428-7026 or by email at tiffany.peltier@alaska.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "William A. Dennis".

William A. Dennis
Administrative Operations Manager

Enclosure(s): Obligating Award Document
Project Budget Details Report

cc: Dan Nelson, Jurisdiction Project Manager
Brandi Harbaugh, Jurisdiction Chief Financial Officer

Introduced by:	Mayor
Date:	08/17/21
Hearing:	09/07/21
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-33**

**AN ORDINANCE AUTHORIZING THE ASSESSOR TO ACCEPT ONE LATE-FILED
FARM USE DEFERMENT APPLICATION FOR 2021 AND PROVIDING AN
EXCEPTION TO KPB 5.12.040(B)**

WHEREAS, AS 29.45.060(a) provides farm use land included in a farm unit not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and not be assessed as if subdivided or used for some other nonfarm purpose; and

WHEREAS, the farm use deferment is a tax deferment not a tax exemption; and

WHEREAS, if the land is sold, leased or otherwise disposed of for uses incompatible with farm use or converted to a use incompatible with farm use by the owner, the owner is liable to pay an amount equal to the additional tax at the current mil levy together with eight percent interest for the preceding seven years; and

WHEREAS, per AS 29.45.060(d) the state shall, subject to legislative appropriation, reimburse a borough or city, as appropriate, for the loss of property tax revenues due to the statutory farm use value deferment, however the state has failed to appropriate funds for this purpose;

WHEREAS, the application, filed by property owner Mairiis Kilcher, was not filed on or before May 15 as required and this ordinance seeks assembly approval to accept the late-filed application and find that a good cause basis existed that resulted in the applicant's failure to apply timely for the farm use deferment; and

WHEREAS, this ordinance further seeks to authorize an exception to KPB 5.12.040(B) to allow the assessor to make a change to the assessment roll after June 1 due to a tax deferment valuation change should the assessor otherwise find that the application meets the farm use deferment requirements;

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

SECTION 1. Upon reviewing the farm use deferment application, the assembly hereby waives the May 15 deadline for filing an application for the 2021 farm use deferment based upon a finding that the applicant was unable to comply with that deadline due to a serious condition or extraordinary event beyond their control.

SECTION 2. That the assessor shall process the application in accordance with standard assessing department procedures for processing such applications.

SECTION 3. Notwithstanding KPB 5.12.040(B), in the event the assessor finds that the late-filed farm use deferment application should be otherwise approved, the assessor is hereby authorized to make a change to the assessment roll after June 1, 2021 to reflect the farm use value.

SECTION 4. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF *, 2021.

Brent Hibbert, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:


Absent:

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Kenai Peninsula Borough Mayor 

FROM: Adeena Wilcox, Director of Assessing *aw*

DATE: August 5, 2021

RE: Ordinance 2021-33, Authorizing the Assessor to Accept One Late Filed Farm Use Deferment Application for 2021 and Providing an Exception to KPB 5.12.040(B) (Mayor) (Hearing on 09/07/21)

One farm deferment applicant, Mairiis Kilcher Living Trust through trustee Mairiis Kilcher, has requested the assembly allow the assessor to accept a late-filed Farm Use Deferment Application received after May 15, 2021 for three parcels totaling approximately 83.9 acres (KPB Parcel ID #: 174-060-040, 185-212-48 & 185-210-07). Pursuant to AS 29.45.060(a) farm use land included in a farm unit not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and not be assessed as if subdivided or used for some other nonfarm purpose.

Per AS 29.45.060(d) the state, subject to legislative appropriation, shall reimburse a borough or city, as appropriate, for the loss of property tax revenues due to the statutory farm use value deferment. However, the state has failed to appropriate funds for this purpose therefore reimbursement from the state is unlikely at this time.

The applicant provides that the reason for missing the application filing deadline was due to a death in the family and that she has been using the property exclusively for farm purposes for 40 years. This ordinance seeks assembly approval to accept the late-filed application of Mairiis Kilcher Living Trust.

This ordinance also seeks approval for the assessor to adjust the assessment roll to make changes in the valuation or taxable status of property on the roll after June 1, 2021, pursuant to KPB 5.12.040(B).

Your consideration of this ordinance is appreciated.



Assessing Department

144 N. Binklev Street, Soldotna, Alaska 99669 • (907) 714-2230 • (907) 714-2393 Fax

Charlie Pierce
Borough Mayor

ORDINANCE SPONSORSHIP FOR LATE FILED EXEMPTION APPLICATION RECEIVED BETWEEN JUNE 1 – DECEMBER 31

NAME: Mairiis Kilcher DATE: 7/23/2021

REQUEST: Ordinance to accept late-filed exemption application/verification

☒ Farm Deferment

Date received: 7/22/2021 Date Due: 5/15/2021

Reason for late application verification: death in the family

185-210-07

Assessing opinion if late-file reason meets "good cause" criteria? ☒ Yes ☐ No

Is application verification eligible for approval? ☒ Yes ☐ No

Recommended by Adeena Wilcox, Director ☒ Yes ☐ No

I will sponsor an ordinance to the Kenai Peninsula Borough Assembly

☒ APPROVED ☐ DISAPPROVED

July 23, 2021
DATE

CP
Charlie Pierce, Borough Mayor

Farm Deferral Calculator

Name: Mairiis Kilcher

Multiple

Schedule F

Line E	Yes
Line 1C	\$0.00
Line 2	\$5,399.00
Sum	\$5,399.00

1040 Form

Line 9	\$5,031.00
Schedule F	
Line 34	(\$6,638.00)
Total	\$10,430.00

% of Income **51.76%**

Status **Approved**

July 20, 2021

Kenai Peninsula Borough
Finance Department
Soldotna , Ak.

RECEIVED

JUL 22 2021

KPB ASSESSING DEP

To whom it may concern

I am submitting this belated Agricultural deferment application form with hopes that the borough might choose to give me a waiver for late submission. This spring (April) I had a death in the family [REDACTED] and this event has set me back considerably in my ability to take care of my farm, my business, and my personal life.

While I understand that this is a state statute and there are usually no exceptions made, I have been a consistent practicing farmer for over 40 years, have always filed on time and have paid my fair share of taxes every year. I was certain that I had filed by May 15 deadline and was shocked to discover I had not sent the forms in! It would help me out a lot financially to not have to pay the full taxes this year.

Please consider my request to allow me the ag deferment even though its late. I hope to continue farming on one of the last remaining parcels of farmland left in Homer for as long as I possibly can.

Thank you

Mossy Kilcher,
Seaside Farm
40904 Seaside Farm Rd.
Homer, Alaska 99603

Mairiis Kilcher
Seaside Farm
P.O.Box 1547,
Homer Ak 99603

To:
Kenai Peninsula Borough
Assessing Dept.
Soldotna, Alaska

To Whom It May Concern:

Here is a summary of my farm produce sales in 2020

Due to pandemic I was unable to earn a lot of money on farm products, beef, hay
berries, etc. and also again this year I anticipate less farm income
(reduced berry and beef and hay production and shortage of labor)

Total beef, \$1500 \$ r apples % \$3199
Hay ^ \$ 700

^! . \$\$5399

Si!4ely,

Mossy (NT)QU *
E@

2021 FARM USE ASSESSMENT APPLICATION - AS 29.45.060 - KPB



RECEIVED
JUL 22 2021
KPB ASSESSING DEPT

Applications must be received or postmarked by May 15th of the assessment year.	
Property ID (PIN): 185-210-07	Service Area: 81 - KACHEMAK EMERGENCY SERVICES
Legal Description: T 4S R 11W SEC 36 Seward Meridian HM 0003002 US SURVEY 3002	
Owner of Record	Lessee (If Applicable):
	Name: _____
KILCHER MAIRIS LIVING TRUST PO BOX 1547 HOMER AK 99603-1547	Mailing Address: _____
	City, State, Zip: _____
Telephone No. 907 235 7850	Telephone No. _____
Applicant is: Owner of Record <input checked="" type="checkbox"/> Lessee _____ (copy of lease attached)	Ownership Verified (Assessor or Clerk): _____
Describe the Farm Use of the Property (Dairy Farm, Corn, Row Crops, etc): HAY, grazing (33.5 AC)	
Total Acreage: 50	
<p>I hereby make application for Farm Use Assessment on the above described property for assessment year 2021. I also state that I am engaged in farming the above described parcel of land for profit and that my previous year's gross income from this land was _____% of my yearly adjusted gross income. I hereby submit information to document this income per 3 AAC 138.020 & 3 AAC 138.060. I have read the requirements for the application and understand that a willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210.</p> <p>Owner Signature: <u>Mairis Kilcher</u> Lessee Signature: _____</p>	
Gross Income from livestock raised and sold from this property in the previous year:	
Gross Income from crops grown and sold from this property in the previous year:	
Gross Income from dairy products produced and sold from this property in the previous year:	
<p align="center">INCOME VERIFICATION</p> <p><input checked="" type="checkbox"/> Last Year's Income _____ Past Three Years (in the event of a crop failure by an act of God the previous year) _____ Estimated income this year. Notarized statement will be filed with the local assessor prior to February 1, next year. (No history of farm related income).</p> <p>_____ Income verification documents submitted to local assessor</p> <p>Income Documentation (Must include one of the following tax returns):</p> <p>_____ Form 1040 & Schedule F _____ Form 1040NR & Schedule F _____ Form 1041 & Schedule F _____ Form 1065 & Schedule F</p> <p>_____ Form 1120 & 1120S (Corporations & Sub-Chapter S Corporations)</p> <p>I the undersigned, hereby certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that a willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210. In the event that the land is converted to a use incompatible with farm use, the owner shall be liable for the amount of tax deferred plus interest for the preceding seven years in accordance with AS 29.45.060(a). (Statutory citation on reverse side of form.)</p>	
Signature of Owner: <u>Mairis Kilcher</u>	Date: <u>7-21-21</u>
I, the undersigned, hereby certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210.	
Signature of Lessee: _____	Date: _____

2021 FARM USE ASSESSMENT APPLICATION - AS 29.45.060 - KPB



RECEIVED
JUL 22 2021
ASSESSING DEPT

Applications must be received or postmarked by May 15th of the assessment year.				
Property ID (PIN): 185-212-48	Service Area: 81 - KACHEMAK EMERGENCY SERVICES			
Legal Description: T 4S R 10W & 11W SEC 31' & 36 Seward Meridian HM 2002043 KACHEMAK SELO LOT 48				
Owner of Record	Lessee (If Applicable):			
KILCHER MAIRIS LIVING TRUST PO BOX 1547 HOMER AK 99603-1547	Name: _____ Mailing Address: _____ City, State, Zip: _____			
Telephone No. 907-235-7850	Telephone No. _____			
Applicant is: Owner of Record <input checked="" type="checkbox"/> Lessee _____ (copy of lease attached)	Ownership Verified (Assessor or Clerk): _____			
Describe the Farm Use of the Property (Dairy Farm, Corn, Row Crops, etc.): HAY 11.4	Total Acreage: 11.9			
<p>I hereby make application for Farm Use Assessment on the above described property for assessment year 2021. I also state that I am engaged in farming the above described parcel of land for profit and that my previous year's gross income from this land was _____% of my yearly adjusted gross income. I hereby submit information to document this income per 3 AAC 138.020 & 3 AAC 138.060. I have read the requirements for the application and understand that a willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210.</p> <p>Owner Signature: <u>M. Kilcher</u> Lessee Signature: _____</p>				
Gross Income from livestock raised and sold from this property in the previous year:				
Gross Income from crops grown and sold from this property in the previous year:				
Gross Income from dairy products produced and sold from this property in the previous year:				
<p align="center">INCOME VERIFICATION</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Last Year's Income</td> <td><input type="checkbox"/> Past Three Years (in the event of a crop failure by an act of God the previous year)</td> <td><input type="checkbox"/> Estimated income this year. Notarized statement will be filed with the local assessor prior to February 1, next year. (No history of farm related income).</td> </tr> </table>		<input checked="" type="checkbox"/> Last Year's Income	<input type="checkbox"/> Past Three Years (in the event of a crop failure by an act of God the previous year)	<input type="checkbox"/> Estimated income this year. Notarized statement will be filed with the local assessor prior to February 1, next year. (No history of farm related income).
<input checked="" type="checkbox"/> Last Year's Income	<input type="checkbox"/> Past Three Years (in the event of a crop failure by an act of God the previous year)	<input type="checkbox"/> Estimated income this year. Notarized statement will be filed with the local assessor prior to February 1, next year. (No history of farm related income).		
<p>____ Income verification documents submitted to local assessor</p> <p>Income Documentation (Must include one of the following tax returns):</p> <p>____ Form 1040 & Schedule F ____ Form 1040NR & Schedule F ____ Form 1041 & Schedule F ____ Form 1065 & Schedule F</p> <p>____ Form 1120 & 1120S (Corporations & Sub-Chapter S Corporations)</p>				
<p>I the undersigned, hereby certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that a willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210. In the event that the land is converted to a use incompatible with farm use, the owner shall be liable for the amount of tax deferred plus interest for the preceding seven years in accordance with AS 29.45.060(a). (Statutory citation on reverse side of form.)</p>				
Signature of Owner: <u>M. Kilcher</u>	Date: <u>7-21-21</u>			
<p>I, the undersigned, hereby certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210.</p>				
Signature of Lessee: _____	Date: _____			

<http://intranet.borough.kenai.ak.us/Assessing/Reports/Annual Renewal Letters/Annual - Farm Deferment Application PIN List.rtf>

2021 FARM USE ASSESSMENT APPLICATION - AS 29.45.060 - KPB



RECEIVED
JUL 22 2021
ASSESSING DEP

Applications must be received or postmarked by May 15th of the assessment year.	
Property ID (PIN): 174-060-40	Service Area: 80 - KACHEMAK
Legal Description: T 6S R 13W SEC 12 Seward Meridian HM GOVT LOT 2 EXCLUDING THAT PARCEL AS PER DEED 56 @ 106 & DEED 85 @ 847	
Owner of Record	Lessee (if Applicable):
MAIRIS KILCHER LIVING TRUST & CORNELIUS PO BOX 1547 HOMER AK 99603-1547	Name: _____ Mailing Address: _____ City, State, Zip: _____
Telephone No. 907-235-7850 / 907-399-7540	Telephone No. _____
Applicant is: Owner of Record <input checked="" type="checkbox"/> Lessee _____ (copy of lease attached)	Ownership Verified (Assessor or Clerk): _____
Describe the Farm Use of the Property (Dairy Farm, Corn, Row Crops, etc): Raspberry 1.5 ac Pasture 6 ac - Hayfields 10 ac	
Total Acreage: 22	
I hereby make application for Farm Use Assessment on the above described property for assessment year 2021. I also state that I am engaged in farming the above described parcel of land for profit and that my previous year's gross income from this land was _____% of my yearly adjusted gross income. I hereby submit information to document this income per 3 AAC 138.020 & 3 AAC 138.060. I have read the requirements for the application and understand that a willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210.	
Owner Signature: <u>Mairis Kilcher</u>	Lessee Signature: _____
Gross Income from livestock raised and sold from this property in the previous year:	_____
Gross Income from crops grown and sold from this property in the previous year:	_____
Gross Income from dairy products produced and sold from this property in the previous year:	_____
INCOME VERIFICATION	
____ Last Year's Income.	____ Past Three Years (in the event of a crop failure by an act of God the previous year)
____ Estimated income this year. Notarized statement will be filed with the local assessor prior to February 1, next year. (No history of farm related income).	
____ Income verification documents submitted to local assessor	
Income Documentation (Must include one of the following tax returns):	
____ Form 1040 & Schedule F ____ Form 1040NR & Schedule F ____ Form 1041 & Schedule F ____ Form 1065 & Schedule F	
____ Form 1120 & 1120S (Corporations & Sub-Chapter S Corporations)	
I, the undersigned, hereby certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that a willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210. In the event that the land is converted to a use incompatible with farm use, the owner shall be liable for the amount of tax deferred plus interest for the preceding seven years in accordance with AS 29.45.060(a). (Statutory citation on reverse side of form.)	
Signature of Owner: <u>Mairis Kilcher</u>	Date: <u>7-21-21</u>
I, the undersigned, hereby certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that willful misstatement is subject to punishment by fine or imprisonment under AS 11.56.210.	
Signature of Lessee: _____	Date: _____



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

June 30, 2021

Kenai Peninsula Borough

Attention: Borough Clerk

Via Email: MBerg@kpb.us ; MJenkins@kpb.us ; SNess@kpb.us ; BTaylor@kpb.us ; TShassetz@kpb.us ;
JBlankenship@kpb.us

License Type:	Golf Course- Seasonal	License Number:	5976
Licensee:	S3		
Doing Business As:	Bird Homestead Golf Course		
Premises Address:	37109 Funny River Road		

☒ **New Application**

☐ **Transfer of Ownership Application**

☐ **Transfer of Location Application**

☐ **Transfer of Controlling Interest Application**

We have received a completed application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable. To protest the application referenced above, please submit your protest within 60 days and show proof of service upon the applicant.

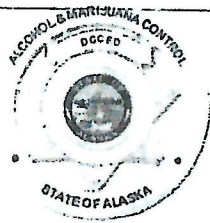
AS 04.11.491 – AS 04.11.509 provide that the board will deny a license application if the board finds that the license is prohibited under as a result of an election conducted under AS 04.11.507.

AS 04.11.420 provides that the board will not issue a license when a local governing body protests an application on the grounds that the applicant's proposed licensed premises are located in a place within the local government where a local zoning ordinance prohibits the alcohol establishment, unless the local government has approved a variance from the local ordinance.

Sincerely,

Glen Klinkhart, Interim Director
amco.localgovernmentonly@alaska.gov

Attached: AB-00, AB-02



Alcohol and Marijuana Control Office
 550-W 7th Avenue, Suite 1600
 Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
 Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

What is this form?

This new license application form is required for all individuals or entities seeking to apply for a new liquor license. Applicants should review Title 04 of Alaska Statutes and Chapter 304 of the Alaska Administrative Code. All fields of this form must be completed, per AS 04.11.260 and 3 AAC 304.105.

This form must be completed and submitted to AMCO's main office, along with all other required forms and documents, before any license application will be considered complete.

Section 1 - Establishment and Contact Information

Enter information for the business seeking to be licensed.

Licensee:	S3				
License Type:	Golf course Seasonal		Statutory Reference:	AS 04.11.115	
Doing Business As:	Bird Homestead Golf Course				
Premises Address:	37109 Funny River Road				
City:	Soldotna	State:	AK	ZIP:	99669
Local Governing Body:	Kenai Peninsula Bourough				
Community Council:	E				

Mailing Address:	37001 Fore Circle				
City:	Soldotna	State:	AK	ZIP:	99669

Designated Licensee:	Kelsey Slough				
Contact Phone:	(907) 394-7650	Business Phone:	(907) 260-4653		
Contact Email:	kslough12@gmail.com				

Seasonal License? ☒ Yes ☐ No If "Yes", write your six-month operating period: 4/15/2021-10/15/2021

OFFICE USE ONLY					
Complete Date:	6-30-2021	License Years:	21-22	License #:	5976
Board Meeting Date:	8-17-2021	Transaction #:	100059275		
Issue Date:		BRE:	KRS		



Alcohol and Marijuana Control Office

550 W 7th Avenue, Suite 1600

Anchorage, AK 99501

alcohol.licensing@alaska.gov<https://www.commerce.alaska.gov/web/amco>

Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

Section 2 – Premises Information

Premises to be licensed is:



an existing facility



a new building



a proposed building

The next two questions must be completed by beverage dispensary (including tourism) and package store applicants only:

What is the distance of the shortest pedestrian route from the public entrance of the building of your proposed premises to the outer boundaries of the nearest school grounds? Include the unit of measurement in your answer.

What is the distance of the shortest pedestrian route from the public entrance of the building of your proposed premises to the public entrance of the nearest church building? Include the unit of measurement in your answer.

Section 3 – Sole Proprietor Ownership Information

This section must be completed by any sole proprietor who is applying for a license. Entities should skip to Section 4.

If more space is needed, please attach a separate sheet with the required information.

The following information must be completed for each licensee and each affiliate (spouse).

This individual is an: ☐ applicant ☐ affiliate

Name:					
Address:					
City:		State:		ZIP:	

This individual is an: ☐ applicant ☐ affiliate

Name:					
Address:					
City:		State:		ZIP:	





Alcohol and Marijuana Control Office

550 W 7th Avenue, Suite 1600

Anchorage, AK 99501

alcohol.licensing@alaska.gov<https://www.commerce.alaska.gov/web/amco>

Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

Section 4 – Entity Ownership Information

This section must be completed by any entity, including a corporation, limited liability company (LLC), partnership, or limited partnership, that is applying for a license. Sole proprietors should skip to Section 5.

If more space is needed, please attach a separate sheet with the required information.

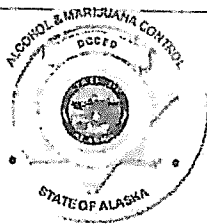
- If the applicant is a corporation, the following information must be completed for each *stockholder who owns 10% or more* of the stock in the corporation, and for each *president, vice-president, secretary, and managing officer*.
- If the applicant is a limited liability organization, the following information must be completed for each *member with an ownership interest of 10% or more*, and for each *manager*.
- If the applicant is a partnership, including a limited partnership, the following information must be completed for each *partner with an interest of 10% or more*, and for each *general partner*.

Entity Official:	Kelsey Slough				
Title(s):	Partner	Phone:	(907) 394-7650	% Owned:	55%
Address:	4154 Mclean Place				
City:	Anchorage	State:	Alaska	ZIP:	99504

Entity Official:	Zachary Sisson				
Title(s):	Partner	Phone:	(907) 602-0606	% Owned:	25%
Address:	300 E. Dimond Blvd Suite 100				
City:	Anchorage	State:	Alaska	ZIP:	99515

Entity Official:	Robert Smith Jr				
Title(s):	Partner	Phone:	(907) 310-0405	% Owned:	20%
Address:	300 E. Dimond Blvd Suite 100				
City:	Anchorage	State:	Alaska	ZIP:	99515

Entity Official:					
Title(s):		Phone:		% Owned:	
Address:					
City:		State:		ZIP:	



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Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

This subsection must be completed by any applicant that is a corporation or LLC. Corporations and LLCs are required to be in good standing with the Alaska Division of Corporations (DOC) and have a registered agent who is an individual resident of the state of Alaska.

DOC Entity #:		AK Formed Date:		Home State:	
Registered Agent:			Agent's Phone:		
Agent's Mailing Address:					
City:		State:		ZIP:	

Residency of Agent:

Yes No

Is your corporation or LLC's registered agent an individual resident of the state of Alaska?

☐ ☐

Section 5 – Other Licenses

Ownership and financial interest in other alcoholic beverage businesses:

Yes No

Does any representative or owner named in this application have any direct or indirect financial interest in any other alcoholic beverage business that does business in or is licensed in Alaska?

☐ ☒

If "Yes", disclose which individual(s) has the financial interest, what the type of business is, and if licensed in Alaska, which license number(s) and license type(s):

Section 6 – Authorization

Communication with AMCO staff:

Yes No

Does any person other than a licensee named in this application have authority to discuss this license with AMCO staff?

☐ ☒

If "Yes", disclose the name of the individual and the reason for this authorization:



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Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

Section 7 – Certifications

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that all proposed licensees (as defined in AS 04.11.260) and affiliates have been listed on this application.

MS

I certify that all proposed licensees have been listed with the Division of Corporations.

MS

I certify that I understand that providing a false statement on this form or any other form provided by AMCO is grounds for rejection or denial of this application or revocation of any license issued.

MS

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check the identification of a patron will complete an approved alcohol server education course, if required by AS 04.21.025, and, while selling or serving alcoholic beverages, will carry or have available to show a current course card or a photocopy of the card certifying completion of approved alcohol server education course, if required by 3 AAC 304.465.

MS

I agree to provide all information required by the Alcoholic Beverage Control Board in support of this application.

MS

As an applicant for a liquor license, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 304, and that this application, including all accompanying schedules and statements, is true, correct, and complete.

Kelsey Slough

Signature of licensee

Kelsey Slough

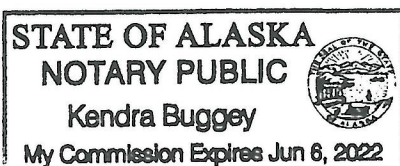
Printed name of licensee

Kendra Buggy

Signature of Notary Public

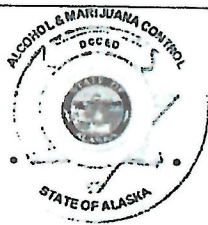
Notary Public in and for the State of Alaska

My commission expires: 06/06/2022



Subscribed and sworn to before me this 11th day of March, 2021.





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 Anchorage, AK 99501
alcohol.licensing@alaska.gov
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 Phone: 907.269.0350

Alaska Alcoholic Beverage Control Board Form AB-02: Premises Diagram

What is this form?

A detailed diagram of the proposed licensed premises is required for all liquor license applications, per AS 04.11.260 and 3 AAC 304.185. Your diagram must include dimensions and must show all entrances and boundaries of the premises, walls, bars, fixtures, and areas of storage, service, consumption, and manufacturing. If your proposed premises is located within a building or building complex that contains multiple businesses and/or tenants, please provide an additional page that clearly shows the location of your proposed premises within the building or building complex, along with the addresses and/or suite numbers of the other businesses and/or tenants within the building or building complex.

The second page of this form is not required. Blueprints, CAD drawings, or other clearly drawn and marked diagrams may be submitted in lieu of the second page of this form. The first page must still be completed, attached to, and submitted with any supplemental diagrams. An AMCO employee may require you to complete the second page of this form if additional documentation for your premises diagram is needed.

This form must be completed and submitted to AMCO's main office before any license application will be considered complete.

Yes No

I have attached blueprints, CAD drawings, or other supporting documents in addition to, or in lieu of, the second page of this form.

☒ ☐

Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	S3	License Number:	597.6
License Type:	Golf Course Seasonal		
Doing Business As:	Bird Homestead Golf Course		
Premises Address:	37109 Funny River Road		
City:	Soldotna	State:	AK
		ZIP:	99669



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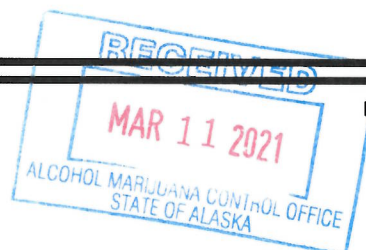
Phone: 907.269.0350

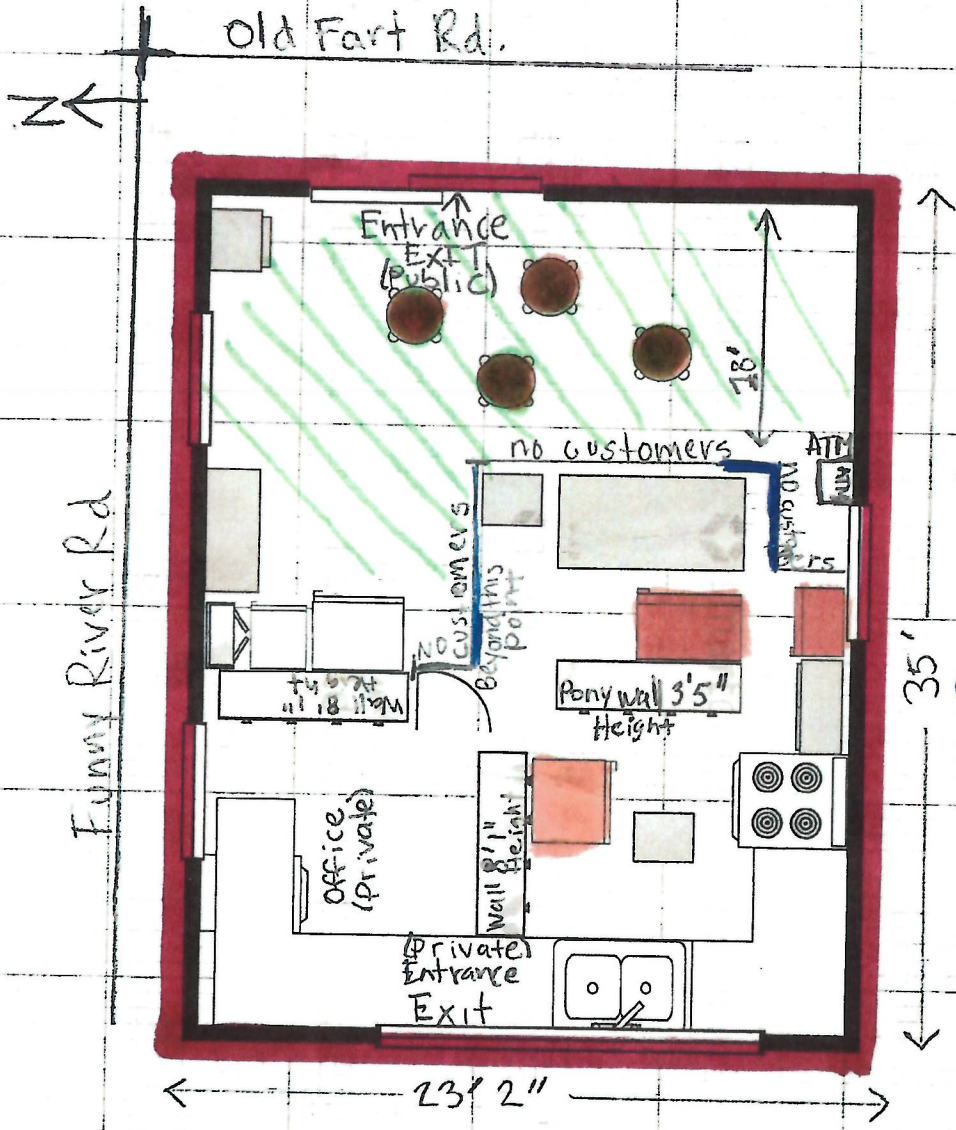
Alaska Alcoholic Beverage Control Board

Form AB-02: Premises Diagram**Section 2 – Detailed Premises Diagram**

Clearly indicate the boundaries of the premises and the proposed licensed area within that property. Clearly indicate the interior layout of any enclosed areas on the proposed premises. Clearly identify all entrances and exits, walls, bars, and fixtures, and outline in red the perimeter of the areas designated for alcohol storage, service, consumption, and manufacturing. Include dimensions, cross-streets, and points of reference in your drawing. You may attach blueprints or other detailed drawings that meet the requirements of this form.

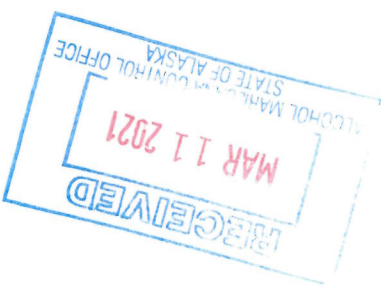
Please See other diagram





Orange Squares = Storage areas
Brown circles = tables
Green / including tables = consumption area
Purple line = bar service area





37109 Funny River Road
Soldotna, Alaska 99669
Owners: Elmer and Pat Bird
907-260-4653 • 907-252-9819

EMIER'S MEDICINE
Dr. DC, DACCME
907-492-0901
www.emiersmedicine.com

BRING BROWNS
907-262-6700
www.bringbrowns.com

Peninsula Internal Medicine P.C.
907-262-8597
www.peninsulaim.com

USGA Rules will govern all play.

- Men play white tees for front 9 and blue tees for back 9.
- Women play red tees for front 9 and yellow tees for back 9.
- White stakes are out of bounds (Please honor private property). • Red stakes are lateral hazard.
- 2 club length out of free drop from orange fence, flower beds, pine trees and shrubs.
- Carts are to remain on fairway do not drive in rough, stay 30 feet from greens and tee boxes.
- Remember this course is still under construction. • Please repair divots and ball marks.

36185 Kenai Spur Hwy, Soldotna, AK 99669

85

Bird Homestead Golf course

Outdoor/indoor security plan

1. All minors must be accompanied by an adult (age over 21) while in the restricted area when any alcohol is being served/sold/consumed
2. All new patrons are carded upon ordering alcohol
3. All staff is trained in the identification of fake ID's
4. Split rail 6ft fencing is around outdoor servicing area
5. Underage persons will be monitored closely by our professionally trained alcohol servers
6. Proper egress from the outdoor service area will remain unobstructed
7. ABC mandated posters as required by law are posted inside Bird Homestead Golf Course and at all entrances of the outdoor seating area
8. All entrances and exits will provide clear notice that NO ALCOHOL IS ALLOWED BEYOND THIS POINT
9. Keeping outdoor seating area viable without any increased risk to minors exposed to alcohol WILL continue to be part of our training for our staff
10. All safety related operations for our current liquor service will additionally be enforced in the new service area
11. Proper signage at points of entry indicating no minor without a parent or legal guardian will be posted.
12. All servers will closely monitor that only guests that have been carded will have alcoholic beverages
13. Our top priority continues in providing safety for all guests regarding the service of alcoholic beverages
14. Servers will be present in the outdoor area to monitor consumption
15. Alcohol brought into course must be delivered by a licensee or employee of the licensee.

Kenai Peninsula Borough Assembly

MEMORANDUM

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

THRU: Johni Blankenship, Borough Clerk (JB)

FROM: Tatyana Shassetz, Borough Clerk Administrative Assistant (AS)

DATE: August 5, 2021

RE: New Liquor License for Golf Course, Seasonal – Bird Homestead
Golf Course – License 5976

Kenai Peninsula Borough Code § 7.10.010 provides for mandatory Assembly review of all applications for new liquor licenses located within the Borough. Accordingly, the attached application filed by S3 dba Bird Homestead Golf Course located in the Kenai Peninsula Borough, Alaska, is being submitted to you for review and action.

The Borough Finance Department has reviewed the application and has no objection to the new license based on unpaid taxes. The Planning Department has reviewed the application for proximity to churches and/or schools and has no objection to the new license based on location.

RECOMMENDATION: That the Assembly approve the issuance of the New Liquor License – Golf Course, Seasonal, requested by S3 dba Bird Homestead Golf Course.

cc: S3

Kenai Peninsula Borough

Planning Department

MEMORANDUM

TO: Johni Blankenship, Borough Clerk
THRU: Melanie Aeschliman, Planning Director
FROM: Bryan Taylor, Planner
DATE: August 5, 2021
RE: Bird Homestead Golf Course Liquor License Application

As requested, the Planning Department reviewed the premise location for Bird Homestead Golf Course to determine if churches or schools are within 500 feet (KPB 7.10.020).

A 500-foot radius search was done for Kenai Peninsula Parcel 066-011-62, 37001 Fore Circle, Funny River.

Kenai Peninsula Borough records show no schools or churches within the 500-foot buffer.

Kenai Peninsula Borough Review of State Application for Liquor License

Parcel: 066-011-62
Applicant: Bird Homestead Golf Course
Property Owner: Elmer and Patsy Bird

