



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda Policies and Procedures Committee

Lane Chesley, Chair
Mike Tupper, Vice Chair
Jesse Bjorkman, Member

Tuesday, August 9, 2022

3:45 PM

Betty J. Glick Assembly Chambers

Meeting ID: 884 7373 9641 Passcode: 671108

ITEMS NOT APPEARING ON THE REGULAR MEETING AGENDA

1. [KPB-4492](#) Resilience and Security Advisory Commission Update, Cindy Ecklund, Assembly Liaison (10 minutes)

PUBLIC HEARINGS ON ORDINANCES

9. [2022-28](#) An Ordinance Providing for Necessary Code Updates Relating to Declaration of Disaster Emergency and the Administration of the Borough's Emergency Powers and Duties (Mayor) (Hearing on 08/09/22)

Attachments: [Ordinance 2022-28](#)
[Memo](#)
[KPB Code Revision Report](#)

UNFINISHED BUSINESS

NEW BUSINESS

1. Resolutions

- *c. [2022-048](#) A Resolution Authorizing One Full-Time Business Solutions Development Manager Administrative Service Position (Mayor)

Attachments: [Resolution 2022-048](#)
[Memo](#)

2. Ordinances for Introduction

- *i. [2022-32](#) An Ordinance Amending Borough Code to Remove Requirements for Newspaper Publication of Delinquent Sales Tax Lists and Public Posting of Certificates of Registration Lists and Providing Instead for Publication of Such Information on the Borough Website (Mayor, Cox,

Hibbert) (Hearing on 09/06/22)

Attachments:

[Ordinance 2022-32](#)

[Memo](#)

- *j. [2022-35](#) An Ordinance Amending KPB 14.31, Special Assessments – Road Improvements, to Adjust Applicable Deadlines Regarding Application and Review of a Road Improvement Assessment District (Mayor) (Hearing on 09/06/22)

Attachments:

[Ordinance 2022-35](#)

[Memo](#)

3. Other

- *a. [KPB-4404](#) Approval of Proposition Summary to be Included in the Voter Pamphlet for Proposition No. 1: Reapportionment of Assembly and Board of Education Districts (Borough Clerk)

Attachments:

[Memo to Assembly regarding Proposition Summaries](#)

[Proposition No. 1 - Reapportionment](#)

- *b. [KPB-4405](#) Approval of Proposition Summary to be included in the Voter Pamphlet for Proposition No. 2: Educational Capital Improvement General Obligation Bonds (Borough Clerk)

Attachments:

[Memo to Assembly regarding Proposition Summaries](#)

[Proposition No. 2 - School Rehabilitation Bonds](#)

- *c. [KPB-4431](#) Approving the Proposition Summary to be included in the Voter Pamphlet for Proposition No. 3: Central Emergency Service Area Station Bonds and Approval of Project (Borough Clerk)

Attachments:

[Memo to Assembly regarding Proposition Summaries](#)

[Proposition No. 3 - CES Station 1 Bonds](#)

- *e. [KPB-4432](#) Approving an Amendment to the 2022 Assembly Meeting Schedule (Johnson)

Attachments:

[2022 Meeting Schedule_Johnson Amendment](#)

- *f. [KPB-4436](#) Confirming Appointments to the Emergency Services Communications Center Advisory Board (Mayor)

9-1-1 Dispatch Center - Tammy Goggia-Cockrell

Central Emergency Service Area - Chief Roy Browning, Deputy Chief Dan Grimes, Alternate

Nikiski Fire Service Area - Vlad Glushkov

Attachments: [Mayor's Appointment Memo to Assembly](#)

- *g. [KPB-4437](#) Confirming an Appointment to the Funny River Advisory Planning Commission (Mayor)
Glenda Radvansky, Seat F, Term Expires 9/30/22

Attachments: [Funny River APC Appointment](#)

- *h. [KPB-4438](#) Confirming an Appointment to the Road Service Area Board (Mayor)

M. Kathryn Thomas, West Region, Seat Term Expires 9/30/2023

Attachments: [Road Service Area Appointment](#)

MAYOR'S REPORT

Mayor's Report Cover Memo

[KPB-4454](#) Mayor's Report Cover Memo

Attachments: [Mayor's Report Cover Memo](#)

1. Assembly Requests/Responses- None.

2. Agreements and Contracts

- a. [KPB-4455](#) Authorization to Award a Contract for ITB22-055 Homer High School Roof Phase 2 Partial Roof Replacement

Attachments: [Auth to Award ITB22-055](#)

- b. [KPB-4456](#) Authorization to Award a Contract for ITB22-053 CPL Leachate Infrastructure Improvements Phase 1

Attachments: [Auth to Award ITB22-053](#)

- c. [KPB-4457](#) Authorization to Award a Contract for ITB22-046 Summer & Winter Road Maintenance - North Region Unit 1

Attachments: [Auth to Award ITB22-046](#)

- d. [KPB-4458](#) Authorization to Award a Contract for ITB22-056 Summer and Winter Road Maintenance - Central Region Unit 5

Attachments: [Auth to Award ITB22-056](#)

3. Other

- a. [KPB-4459](#) Transfer Remaining Road Funds to Current Projects

Attachments: [Transfer Remaining Road Funds](#)

- b. [KPB-4460](#) Tax Adjustment Request Approval
Attachments: [Tax Adjustment Request Approval](#)
- c. [KPB-4461](#) Investment Report Quarter Ended 06/30/22
Attachments: [Investment Report](#)
- d. [KPB-4462](#) Litigation Status Report - Quarter Ended 06/30/22
Attachments: [Litigation Status Report](#)
- e. [KPB-4463](#) Revenue-Expenditure Report - June 2022
Attachments: [Revenue-Expenditure Report](#)
- f. [KPB-4464](#) Budget Revisions - June 2022
Attachments: [Budget Revisions](#)

Introduced by:	Mayor
Date:	07/05/22
Hearing:	08/09/22
Action:	Enacted
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2022-28**

**AN ORDINANCE PROVIDING FOR NECESSARY CODE UPDATES RELATING TO
DECLARATION OF DISASTER EMERGENCY AND THE ADMINISTRATION AND
SCOPE OF THE BOROUGH'S EMERGENCY POWERS AND DUTIES**

WHEREAS, the COVID-19 pandemic raised new issues related to the scope of the Kenai Peninsula Borough's (Borough) powers and the administration of its responsibilities during a disaster emergency; and

WHEREAS, an update to Borough code related to disaster emergencies will avoid unnecessary legal exposure, clarify the scope of the Borough's powers during a disaster emergency, and ensure effective administration of such powers during a disaster emergency;

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

SECTION 1. That the Kenai Peninsula Borough Code of Ordinances is hereby amended by adding a new section, KPB 1.12.080, which shall read as follows:

1.12.080. - Emergency Actions of the Assembly.

- A. In the event of a disaster as defined by AS 26.23.900 or other emergency, the assembly may adopt emergency ordinances effective upon adoption. Each emergency ordinance must contain a finding by the assembly that an emergency exists and a statement of the facts upon which the finding is based. An emergency ordinance may be adopted, amended and adopted, or rejected at the meeting at which it is introduced. The governing body will print and make available copies of adopted emergency ordinances.
- B. An emergency ordinance may not be used to levy taxes, to grant, renew, or extend a franchise, or to regulate the rate charged by a public utility for its services.
- C. The affirmative vote of all members present, or the affirmative vote of three-fourths of the total membership, whichever is less, is required for adoption of an emergency ordinance, the confirmation or extension of a local disaster declaration or the ratification of emergency actions taken by the executive.

- D. An emergency ordinance, or any other action taken under this section, is effective for 60 days.

SECTION 2. That KPB 2.04.040 is hereby amended as follows:

2.04.040. – Powers and duties - Involuntary Succession – Procedure Resumption.

Whenever the assembly president and two thirds of the members of the assembly file a written document with the borough clerk, or in the case of a disaster as defined in AS 26.23.900, if the assembly president issues a good faith declaration, showing good and sufficient cause that the borough mayor is [UNABLE TO DISCHARGE THE POWERS AND DUTIES OF HIS OFFICE DUE TO SOME DISABILITY] temporarily absent or disabled, then the administrative officer designated by the mayor under KPB 2.04.030 will exercise the powers and duties of borough mayor until such time as the borough mayor is able to resume [HIS] office. The administrative officer acting for the mayor shall have the qualifications for the position of mayor, but shall not have veto power. The actions of the administrative officer in exercising the powers and duties of the borough mayor shall be subject to the review of the assembly president. No administrative staff shall be dismissed or replaced during the mayor's absence except with the concurrence of a majority of the assembly. If the determination of the mayor's absence or disability is made by the assembly president alone, then the authority of the designated administrative officer will expire after seven (7) days unless ratified by the assembly.

SECTION 3. That the Kenai Peninsula Borough Code of Ordinances is hereby amended by adding a new section, KPB 2.04.090, which shall read as follows:

2.04.090. – Declaration of Disaster Emergency.

- A. If the borough mayor finds that a disaster as defined by AS 26.23.900 has occurred or that a disaster is imminent or threatened within the borough, the borough mayor may declare a condition of local disaster emergency for the Kenai Peninsula Borough. The borough mayor may make a declaration of disaster emergency when a disaster has occurred within the borough, regardless of any declaration in another municipality or the state.
- B. If the mayor is temporarily absent or disabled, the mayor's designee pursuant to KPB 2.04.030 may declare a disaster emergency and take such actions as are authorized in this section without action of the assembly.

C. The declaration must include:

1. A statement indicating the nature of the disaster or emergency, the area threatened or affected and the conditions that have brought it about or that make possible the termination of the disaster emergency;
2. An initial statement of available resources to address the disaster emergency;
3. An initial statement identifying any borough funds to be expended to respond to the disaster or emergency and any State or other third party funds which may be requested;
4. A statement confirming whether an emergency affecting life, health or safety exists for purposes of KPB 5.28.280.

D. The declaration of local disaster emergency activates the disaster response and recovery aspects of all relevant borough emergency operations plans applicable to the area in question and constitutes authority for the borough to spend emergency or other borough funds as authorized by the assembly, and to receive and administer state, federal or other funding within the bounds of the borough's legal authority.

E. The mayor or designee's declaration of local disaster emergency shall remain in effect for seven (7) days unless extended by the assembly.

SECTION 4. That the Kenai Peninsula Borough Code of Ordinances is hereby amended by adding a new section, KPB 2.04.100, which shall read as follows:

2.04.100. - Borough authority.

During the pendency of a disaster emergency declared by the mayor, and if sufficient resources (including personnel, facilities, equipment or any other resource necessary for the adequate exercise of the delegated authority) are determined to be available, the borough may accept and exercise authority expressly delegated by the State to the borough, as its agent, pursuant to AS 26.20.020.

SECTION 5. That the Kenai Peninsula Borough Code of Ordinances is hereby amended by adding a new section, KPB 2.04.110, which shall read as follows:

2.04.110. – Emergency Agreements.

- A. Following the declaration of a disaster emergency by the governor pursuant to 26.23.020(c) or by the borough mayor pursuant to AS 26.23.140, the mayor may execute an emergency mutual aid agreement or other cooperative agreement with the state, the federal government, or with any other municipality in the state pursuant to AS 29.35.010(13) for the exchange of aid upon request, including the loan of personnel, equipment and materials and the administration of funds or other resources, all as permitted by law.

- B. The borough will be obligated under such mutual aid agreements to perform duties (i) which are within its legal power and (ii) subject to the availability of sufficient resources.
- C. Any mutual aid agreement promulgated hereunder shall remain in effect until the earlier of (i) the rescission of the relevant local or state emergency disaster declaration or (ii) express rescission of the mutual aid agreement by the assembly.

SECTION 6. That KPB 2.45.010 is hereby amended as follows:

2.45.010. – Established.

There is established an office of emergency management as a department in the Kenai Peninsula Borough. The Senior Manager of the Office of Emergency Management shall administer the department, shall assume primary responsibility for managing and coordinating department responsibilities during a declared disaster emergency, and shall report to the mayor or designee. The department shall be responsible for response to, and recovery from, a declared disaster emergency, for development of borough and inter-jurisdictional disaster response and recovery plans, and for coordination of disaster management between the borough, the State of Alaska, and other municipalities and response and recovery organizations.

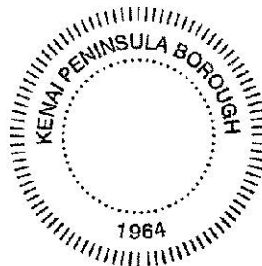
SECTION 7. That this ordinance shall be effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 9TH DAY OF AUGUST 2022.


Brent Johnson, Assembly President

ATTEST:


John Blankenship, MMC, Borough Clerk



Yes: Bjorkman, Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Tupper, Johnson
No: None
Absent: None

Kenai Peninsula Borough

Office of Emergency Management

MEMORANDUM

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

THRU: Charlie Pierce, Mayor *CP*

FROM: Brenda Ahlberg, Emergency Manager *Ba*
A. Walker Steinhage, Deputy Borough Attorney *AWS*

DATE: June 23, 2022

RE: Ordinance 2022-28, Providing for Necessary Code Updates Relating to Declaration of Disaster Emergency and the Administration of the Borough's Emergency Powers and Duties (Mayor)

The COVID-19 pandemic raised new issues related to the scope of the Borough's powers and administration of its responsibilities during a disaster emergency. Ordinance 2020-19-25 approved federal pass-through grant funding for a project to review and update the KPB's disaster emergency code provisions. The project objective was to review and recommend potential updates to Borough code in attempt to clarify the scope of Borough powers during a disaster emergency in order to ensure efficient and effective administration of the Borough's disaster emergency powers. Following a competitive request for proposal process, the Borough contracted with the law firm of Holmes Weddle and Barcott (HWB) to complete the project.¹

The project contractor, HWB, worked with the Borough's Office of Emergency Management and Legal Department during its review, research, and recommendation process. HWB's executive summary, which accompanies the legislation, provides additional details and background related to this project.

Your consideration of the ordinance is appreciated.

¹ Funding Source: Alaska Department of Health and Social Services grant #C0621-570-H, a federal pass-thru grant. Federal funds for this project are identified by the Catalog of Federal Domestic Assistance (CFDA) #93.323, U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, "Epidemiology and Laboratory Capacity for Infectious Diseases."



Borough Code Revision Project

RFP22-003

Spring 2022

HOLMES WEDDLE & BARCOTT
A PROFESSIONAL CORPORATION

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KPB Report Executive Summary

Introduction

Like many public institutions, the Kenai Peninsula Borough (“KPB”) faced an array of challenges presented by the COVID-19 pandemic. Those challenges revealed strengths and demonstrated that when pressed, the people of the Kenai Peninsula are resourceful and committed to their neighbors. However, they also revealed areas where KPB can re-examine its processes and legal code to become better prepared for the next major disaster.

Many of the challenges faced by KPB during the pandemic resulted from the unusual “top-down” implementation of disaster response mechanisms. Instead of developing from a local (and localized) disaster such as fire or flood, the pandemic was immediately national in scope, spreading quickly and unpredictably across the U.S. The typical process of local government seeking the assistance of “upstream” entities with more resources and authority was turned on its head. Instead, national and state governments declared emergencies first, leaving local governments in the awkward position of responding to an emergency which, in many cases, had not yet reached the local level. As the pandemic progressed, boroughs were pressed by the state to provide services and perform activities that were outside their statutory powers. This resulted in a blurring of the boundaries between state and borough powers.

KPB and other boroughs in the state are now re-examining the scope of their own powers, the limit of state powers exercised during the pandemic and what the last two years has to offer in terms of lessons for local government. Other second class boroughs participated with KPB in sending a letter to the Alaska Attorney General in November 2020 addressing the breadth of state and borough powers and their interaction during a disaster emergency. The response received is the genesis of the analysis, proposed ordinances and recommendations included in this report. These recommendations create a platform for KPB to lead in the area of municipal emergency management.

The citizens of KPB count on the borough to plan well and provide the tools for its citizens to protect themselves against a variety of threats. The COVID-19 pandemic presented a unique opportunity to stress test existing systems. Thanks to the ingenuity and professionalism of the borough staff, KPB’s systems largely held up. But in an era where even disasters are subject to politicization, those vested with representative power in local government owe it to their constituents to enact and refine laws that empower its people to protect life and limb, and to press against the overreach of the state, however well intentioned. With these tools in hand, KPB is far better prepared to do just that.

Background

All emergency response tools and powers are governed by statute and subject to legislative oversight. The federal government, as well as all state and local governments, have codes on their books defining their authority, including in an emergency. Just as in other organizations, emergency response policies are adopted to direct employees and the public to uniform methods and practices that facilitate efficiency and safety. Government entities (as well as private companies) also have emergency operations plans (each an “EOP”) which function as on-the-ground guides to carrying out an emergency response. EOPs implement the government’s statutory emergency powers. They include individualized responsibilities and roles, locations and maps, and policies and priorities for local government employees

carrying out the response. EOPs require regular updates to incorporate advances in emergency response techniques and technology, sensitivity to public priorities, and experience gleaned from recent disaster responses. KPB's Emergency Operations Plan has been in place for well over a decade and was most recently updated on July 1, 2020. As with most EOPs, it is formulated in compliance with guidance in the National Incident Management System. Federal law requires local jurisdictions to have such EOPs in place in order to receive certain federal funding, training, emergency response resources, and more. The relative uniformity of local, state and federal EOPs facilitates cooperation at both the operational and administrative levels.

To be more than simply a how-to emergency response guide, however, an EOP must be well supported by state and local code and statutory authority. The depth and breadth of a municipality's ability to meet the needs of its citizens may be as broad and comprehensive as the plans that have been developed, but if the code does not support the strategy and resources, the municipality can be exposed to a variety of risks. Emergency response involves inherently greater risks of death, disability, unequal treatment, impingement on property rights, and more. In order to provide emergency response services without exposing itself and its employees to excessive risk, the borough must work within its authority. The rapidly unfolding nature of an emergency may leave little time for ponderous government processes, but principles of fairness and due process are not suspended. Legislative approval must be obtained in advance to authorize emergency response actions that are yet to be determined. Assembly delegations of power to the executive (including sub-functions such as emergency management) must be limited in scope and/or time to ensure that the executive is not usurping legislative authority but broad enough to allow necessary emergency action.

EOPs provide structure and flexibility in rolling out disaster responses both when a declaration starts at a statewide level, and when it begins at a local level. Most plans are designed to handle more regularly occurring incidents like forest fires, oil spills, earthquakes, and localized flooding. All of these emergencies generally fall into a bottom-up emergency response, where a local government declares a disaster emergency, and turns to the next government entity up the food chain for assistance. This is particularly visible to local communities in the context of forest fires, where a city or borough will declare a disaster because of a fire outbreak and facilitate the presence of state emergency response teams or federal incident management teams. The borough may contribute, for example by coordinating evacuation and re-entry, but it relies upon state and federal firefighting assistance.

The COVID-19 pandemic presented a whole host of new issues for local governments because the typical fire- or flood- response tools simply weren't applicable or up to the task. Not only was the risk itself invisible, but the logistical challenges of implementing the various attempts to minimize spread of the disease while providing everyday essential services was outside the contemplated scope of codes and EOPs already in place.

Particularly unprecedented was the fact that instead of a local, bottom-up declaration of emergency, the COVID-19 declaration started from the federal government and worked its way down. Some local jurisdictions in Alaska had not even had a COVID-19 case when disaster was declared at the national level. The fact that the disaster declaration had occurred on the federal level, and that state governments had been invited by the federal government to declare as well, meant that responsibilities for response began to be handed down to the local level instead of requested up. The fact of the federal

declaration and the scope of the federal declaration were unprecedented. The federal government offered resources to state governments that had declared disaster emergencies and the states, in turn, attempted to deploy those and other resources on a state-wide scale. By declaring a disaster emergency, Alaska's state government activated local EOPs in jurisdictions where no disaster declaration had yet been made.

Even after local declarations were in place, local governments were in the uncomfortable position of being limited by their own EOPs and codes, but being assigned tasks outside those boundaries by the state. In the Kenai Peninsula Borough, which does not have law enforcement powers or health and safety authority, state officials required the local emergency medical services employees to become the de facto vaccine distributors, making fire stations and their crews responsible for vaccine storage, distribution, and recordkeeping. This not only introduced a huge burden to emergency responders who were still responsible for responding to car accidents, overdoses, and other emergency situations, it introduced a sizeable liability risk to the Borough, whose employees were suddenly responsible for maintaining temperature-sensitive drugs and carrying out graduated distribution schemes.

Additionally, as the pandemic progressed, many aspects of the response became politically charged. Vaccination, mask mandates, and shutdowns were not only logistical challenges, they also became points of controversy requiring enforcement and response outside the borough's powers.

In November 2020, as the responsibilities and tasks handed downstream to local municipalities like KPB became increasingly broad and unwieldy, several municipal attorneys wrote a letter to the Alaska attorney general, Ed Sniffen. The municipal attorneys explained the authority available to the boroughs and their concern that the state was instructing the boroughs to do things outside their legal powers, even in an emergency. In a letter dated December 4, 2020, the attorney general's office responded. Under its interpretation, because the Alaska Disaster Act makes local governments responsible for "disaster preparedness and coordination of response" under AS 26.23.060(b), additional powers are liberally conferred to carry out any actions necessary to respond to a disaster emergency. The attorney general emphasized the Alaska Constitution's rule providing that local government powers are to be liberally construed but ignored more restrictive language in the statute. Essentially, the attorney general urged the second class boroughs to stretch responsibility for preparedness and response coordination into a license to take any action the borough deemed necessary to respond to the pandemic or any other disaster-emergency.

The attorney general's broad interpretation of Alaska law ignored significant risk to the boroughs, which could be responsible for damages if Alaska courts found them to be working outside of their statutory authority. It also failed to consider the ancillary question of risk and requirements in the event that the borough's view of necessary actions differed from the State's. As the emergency conditions dragged on, confusion regarding the consequences of the top-down, state-borough emergency response persisted. With calls for termination of state and local disaster declarations rising, the borough was forced to consider the legal consequences of one entity, like the state, extending a disaster declaration past the end of the borough's declaration. Even as the fog of the early pandemic cleared, it became apparent to the borough's Office of Emergency Management that the borough would need increased clarity for the next big disaster.

The Project

KPB elected in its initial formation process to keep its government small and legislate only as necessary. One result is that KPB emergency management-related code sections are relatively few in number and rely heavily on references to Alaska statutes, leaving operational and liability holes where KPB powers and Alaska emergency statutes meet. Municipalities like Kenai Peninsula Borough have unique perspectives on what their citizens need and want, and are closest to real issues as they arise. KPB now has the opportunity to exploit its COVID-19 lessons, fine tune its disaster response mechanisms and bolster the borough's authority during a disaster emergency.

Given the broad interpretation of the boroughs' disaster powers propounded in the Attorney General's letter, KPB OEM wanted outside eyes on the problems. While OEM had been able to strategize in the moment, it was important for the borough to investigate the questions articulated in the Sniffen letter, and to develop some ideas and strategies for how to fix the holes that presented themselves. To do this, KPB OEM requested bids for a review and analysis of emergency-related law and EOPs at the state and local level. Following the bid process, the KPB hired Holmes Weddle & Barcott, PC ("HWB"), whose team is uniquely equipped with legal and local emergency response perspectives, to perform the analysis.

To understand and address the borough's concerns, HWB reviewed Alaska, KPB, other municipalities and states' laws, federal law and emergency management guidance, and state and local EOPs, to gain a comprehensive understanding of the legal framework for emergency response in which Alaska and the borough operate. HWB also reviewed contract addendums and other policy-related documents the borough had engineered to address the problems and weaknesses it perceived in the borough's emergency toolkit.

After reviewing and analyzing the law and the borough's management of the pandemic, HWB developed this analysis of the state of emergency response law in Alaska and the borough. The team developed a toolbox to improve the borough's position in the event of a top-down or bottom-up disaster, including proposed ordinances for consideration by the Assembly, a model declaration of disaster to ensure legality and autonomy in KPB's disaster response, and recommended procedures for accepting top-down directives and funding from the state.

Passing the proposed ordinances in the toolkit attached as Exhibit E to this report, would lead to increased clarity for the borough, its employees and citizens, and provide a legal roadmap for KPB's emergency response. It would also ensure that those who come after the KPB policy makers and staff that navigated the COVID-19 disaster over the past two years are better equipped to address future disasters.

Full use of this toolkit will also make clearer, more defined boundaries between the role of KPB and its larger, more powerful counterpart, the state. Before bringing on HWB, KPB OEM perceived that the state was forcing the borough into performing tasks and taking on responsibilities beyond the borough's authority. This put the borough at risk of litigation from individuals and entities affected by the pandemic and raised the danger of federal or other penalties for mismanagement of funds or programs, particularly in light of the valuable resources and health and safety issues involved. With this toolkit in the closet, the Borough may plan for the next disaster knowing exactly what it is able and not able to do, and how to clearly articulate and defend its role in handling various aspects of an emergency response.

With the benefit of experience and hindsight, combined with additional expertise and perspective, KPB can put itself in a far stronger position not only to defend itself against litigious individuals or a well-intentioned but overweening state, but to preserve its authority and resources to do what it does best – keep things safe and functional for the citizens of the borough, even when things are not going right.

Kenai Peninsula Borough Legal Framework for Emergency Response

Borough Code Revision Project RFP22-003

Review and Recommendations

I. Emergency Response Law: Alaska Statutes

The Alaska State Constitution articulates baseline standards and operating procedures for how the state runs under normal circumstances and what authorities are available in times of disaster. The constitution also grants subsidiary governments their powers, and outlines how independent subsidiary governments like home rule cities obtain theirs.¹ The constitution states clearly that maintaining the public health is a state function.² The governor is the prime authority of the executive branch when it comes to administering disaster related authorities within the state; the constitution states that the governor is also responsible for ‘faithful execution of the laws.’

The State of Alaska’s authority regarding emergency management for most types of disasters is codified at Art. 2 Ch. Tit. 26 Ch. 23 in the Alaska Disaster Act. Management of oil and hazardous substance spills are covered by similarly-structured statutes at Art. 2 Ch. Tit. 26 Ch. 46.

Under AS 26.23.020(c) the Governor of Alaska may declare a condition of disaster emergency upon a finding “that a disaster has occurred or that a disaster is imminent or threatened.” After the governor declares a disaster emergency, the legislature must extend the declaration by a concurrent resolution within 30 days, or the declaration will end as a matter of law.³

The governor’s declaration allows the state to employ special powers during a declared disaster emergency and also adds flexibility in its ability to access to its existing powers.⁴ Among other things, the governor may suspend regulations, shuffle personnel and allocate specialized funds.⁵ A variety of additional powers come with a state disaster declaration, such as the designation of the governor as “commander in chief of the organized and unorganized militia and of all other forces available for emergency duty.”⁶ Additionally, the governor’s declaration of a disaster emergency automatically activates the state’s emergency plans, as well as local disaster emergency plans like those adopted by the Kenai Peninsula Borough.⁷ At the state level, this may implicate the broad disaster emergency plans administered by the Alaska Division of Homeland Security and Emergency Management and/or specific plans, such as the public health emergency response operations program administered by the Alaska

¹ See AK Const. Art X.

² AK Const. Art VII, Sec. 4 “The legislature shall provide for the promotion and protection of public health.”

³ AS 26.23.020(c).

⁴ AS 26.23.020.

⁵ AS 26.23.020(g)(1), (g)(3), (h), (i).

⁶ AS 26.23.020(e).

⁷ AS 26.23.020(e).

Division of Public Health.⁸ Activation allows the State to have access to its own emergency resources, from stockpiled emergency supplies to funding.⁹

During a fiscal year the governor may expend up to \$500,000.00 in state funds for each disaster. Funds become available upon the governor's determination that a situation poses a direct and imminent threat of sufficient magnitude that the risk justifies state action.¹⁰ Once a disaster has been declared, the limit increases to \$1,000,000.00. Even higher limits are available on a statutory basis for certain types of disasters: if the disaster is a fire, there is no limit to the governor's spending authority to save lives, protect property, and protect public health and safety.¹¹ This broad power within the Alaska Disaster Act is tempered by the statutory requirement to convene the legislature and provide a financing plan for its approval within five days of declaring the disaster emergency.¹² Because of the need for legislative approval, the governor must make a case for the expenditures, typically in the reasoning attached to the declaration of disaster emergency and in the text of the financing plan sent to the legislature.

In addition to its own stockpiles of dedicated supplies, personnel and other resources, the state's disaster declaration and accompanying activation of local emergency plans gives it access to all reasonably available resources within downstream municipalities.¹³ The state has authority to access local resources whether or not there is a local declaration of disaster emergency. This authority can effectively limit the individual borough's ability to decide not to declare a local disaster emergency or elect to ignore the State's response measures completely. The implication is that for a local jurisdiction to have a say in the scope and usage of resources borrowed by the state, a local government has little choice but to declare a local disaster emergency and exercise its disaster authority once the state has declared.¹⁴

Although the Act grants far-reaching powers to the state during a disaster emergency, it also creates significant obligations to provide assistance to local governments to prepare for, respond to and recover from a disaster emergency.¹⁵ The state is tasked with helping local governments to develop effective emergency management plans, provide training to responders, identify local resources and expertise, and stockpile supplies.¹⁶ A declaration of local disaster emergency is typically a condition for submitting a request for a declaration from the governor and utilization of state resources, including money, and other assistance. The state maintains a disaster relief fund which may be used to assist local governments in the form of grants and loans.¹⁷ The governor may exercise the discretion to use a limited amount of state

⁸ See, e.g., <http://ak-prepared.com/Plans/Documents/2018-SOA-EOP.pdf> and <https://dhss.alaska.gov/dph/Emergency/Pages/prepared/default.aspx>

⁹ AS 26.23.040

¹⁰ AS 26.23.020(h).

¹¹ AS 26.23.020(j).

¹² AS 26.23.020(k).

¹³ AS 26.23.020(g)(2).

¹⁴ For a list of specific grants of power to the state to use local resources, see Exhibit B.

¹⁵ For a list of the statutory obligations of the state to local governments in the emergency context, see Exhibit B.

¹⁶ See generally, AS 26.23.040.

¹⁷ AS 26.23.300.

money for an immediate response, and to request legislative approval required for larger, ongoing expenditures or accessing special funds such as from the oil and hazardous substance response relief account.¹⁸ The state's public assistance programs are purposely designed to mirror similar FEMA programs for a seamless transition in case the state requests federal assistance and a federal disaster is later declared. Municipalities may apply to the state for assistance in connection with a variety of scenarios, from firefighting to hazardous spill clean up to natural disasters.¹⁹

It is the state's responsibility to coordinate federal aid from FEMA and other agencies, and to apply for federal funding at the request of the municipality or wherever other available assistance is appropriate.²⁰ When a president has declared a disaster at the request of the governor, the governor may also apply for a federal loan on behalf of a political subdivision that will suffer a substantial loss of tax or other revenue and demonstrates need of financial assistance to perform its governmental functions.²¹ During the recovery phase, the governor may also recommend, after review, the cancellation of all or part of repayment of that loan in certain circumstances. The governor may directly seek and receive a grant to provide financial support to individuals and families affected by disasters.²² This removes the burden of local governments seeking additional funding after a disaster, and lets them focus on actually recovering from a disaster.

II. Emergency Response Law: Second Class Boroughs and KPB Code

Local governments within a state may either receive their authority through adoption of a charter (home rule jurisdictions) or through a grant of the state. Second-class boroughs like the Kenai Peninsula Borough receive their powers through a statutory grant from the state.²³ The statute grants some powers outright, but a second class borough is not required to exercise all of the powers that are available to it. In addition, Alaska statute allows a second class borough to obtain additional powers by ordinance or by a vote of local populations, or expand the geographical scope of certain powers through an affirming vote of the cities within the borough.²⁴ A second class borough may adopt any power not prohibited by statute, as long as the power is approved by the appropriate method.²⁵ This places authority for the size and powers of the borough government squarely with the voters, with local legislative bodies such as assemblies or councils implementing adopted powers via ordinances. Without voter approval, expansion of the borough's powers beyond its basic statutory grants cannot happen. The logistics of legislative action or planning an election alone make it obvious that an expansion of borough powers during a disaster emergency is extremely unlikely.

¹⁸ AS 26.23.020, AS 46.08.010.

¹⁹ For a list of statutes containing state emergency related obligations to local governments, see Exhibit B.

²⁰ AS 26.23.010(6), AS 26.23.020(e)(9).

²¹ AS 26.23.080.

²² AS 26.23.090.

²³ AK Const. Art. 10, Sec. 3.

²⁴ AS 29.35.300(b).

²⁵ AS 29.35.210(c) and (d); AS 29.35.300.

Following the Sniffen letter’s interpretation of the Alaska Disaster Act as conferring broad emergency-related powers under AS 26.23.060(b) would be a dangerous road for the borough. An attorney general’s opinion may be deemed erroneous by the courts,²⁶ a real possibility in this instance, since AS 26.23.060(h) provides that the powers granted by AS 26.23.060 do “not empower a political subdivision to perform responsibilities that it is not otherwise empowered to perform.” Alaska case law provides a single reference, and no analysis, with regard to S 26.23.060.²⁷ Even if the statute was construed to provide KPB with the power to respond to a disaster emergency, Alaska case law requires that any implied powers claimed by KPB as stemming from the statute be strictly construed against KPB.²⁸ Powers outside of those expressly granted to the borough pursuant to Alaska statute are necessarily implied powers that require such strict construction. In the absence of a clear and express grant of authority to take actions outside of its usual powers in case of a disaster emergency, KPB cannot safely exercise the broad emergency powers urged by the Sniffen letter.

Thus, the extent of the response authority available to a municipality is the sum total of the legal authority vested in the municipality at the time of the disaster emergency and the resources and tools made available pursuant to that authority. Whether or not a municipality gains powers following an emergency declaration or simply gains the flexibility to use its powers with fewer checks and balances depends on the nature of the municipality itself. Although a second-class borough does not gain a statutory list of powers when a disaster has been declared, it gains flexibility in using its extant powers. For instance, it may suspend notice and comment periods in order to quickly implement ordinances in the face of a disaster emergency.²⁹ A list of the Alaska statutes expressly conferring specific emergency-related powers available to a second-class borough is contained in Exhibit A.

As previously discussed, Alaska statute makes each political subdivision responsible for its own disaster preparedness and coordination, either by itself or in conjunction with the Alaska Division of Homeland Security and Emergency Management.³⁰ Interjurisdictional service areas may be formed for several different purposes, including for the provision of emergency services not otherwise available and the formulation of plans ensuring the appropriate distribution of emergency response responsibilities.³¹ KPB has agreements for fire and other emergency services with a number of service areas established under the statute and KPB Code.³² Even local governments which are not part of an interjurisdictional agreement are encouraged to enter into mutual aid agreements with nearby authorities to ensure adequate planning and response.³³ KPB is party to a number of mutual aid agreements, generally for the provision

²⁶ See, e.g., *Girves v. Kenai Peninsula Borough*, 536 P.2d 1221, 1225 (Alaska 1975).

²⁷ *City of Seward v. Afognak Logging*, 31 P.3d 780, 785 (Alaska 2001).

²⁸ *Girves v. Kenai Peninsula Borough*, 536 P.2d 1221, 1224 (Alaska 1975).

²⁹ AS 29.25.030.

³⁰ AS 26.23.060(b).

³¹ AS 26.23.040.

³² KPB Ch. 16.

³³ AS 26.23.180.

of fire, including wildfire, and emergency response services. These mutual aid agreements can be between KPB departments, service areas, local cities and state agencies.³⁴

KPB also has a six cities within its boundaries which may choose to provide their own services. Mutual aid agreements between these cities and the borough streamline aid for interdependent areas. However, nothing in the Act exempts mutual aid agreements from the rules imposed by law on contracting by the local government. Since the borough's mutual aid agreements are typically limited in scope, it may be necessary to amend them at short notice to respond to an unanticipated type of disaster. An amendment to an existing agreement during a disaster is authorized under existing KPB disaster authorities.

While the Act provides a fairly comprehensive picture of the process and powers flowing before and after a state declaration of disaster emergency, the KPB code contains only a few references to its emergency response powers.³⁵ The existing code contains little guidance as to the powers that the borough may wield and the scope and process of emergency management functions. This means that KPB officials and citizens must have a strong knowledge of the Act and the scope of KPB's powers at the time that disaster strikes and apply that knowledge under stress. As an example, the mayor must remember to provide a legal underpinning for the disaster declaration, articulate a logic that will gain the support of the assembly, make the right findings to properly trigger emergency procurement and similar provisions, and consider whether the state will exercise its authority to reach in to use borough resources.³⁶

Strategic updates to the KPB code can provide a basic roadmap for handling of a disaster emergency and ensure that the borough's powers are clearly articulate and legally supported. This would both improve the borough's ability to manage the many facets of its disaster response and reduce uncertainty or liability for actions taken under time pressure and under extreme circumstances.

III. Ramifications for the Borough's Emergency Response:

Alaska and KPB law has proven effective in ensuring preparedness and advance planning. However, law relating to local action in the response phase of an emergency must cover both the traditional "bottom up" scenario, as well as the newer, "top down" scenario. Adjustments to KPB's existing code and practices will help to ensure that it has increased support and decreased liability with regard to emergency response.

A. Bottom Up Scenario

The traditional disaster response follows a "bottom-up" scenario. Because disasters tend to be local, local responders and local governments are usually the first to get involved. If response to the

³⁴ AS 26.23.180.

³⁵ For a list of all KPB code provisions relating to disaster emergencies, see Exhibit B.

³⁶ A template for the KPB mayor's declaration of disaster emergency is attached as Exhibit D.

disaster requires more than the day-to-day resources of the municipality, then it may request aid from a nearby municipality under a mutual aid agreement. In order to access stockpiled supplies or coordinate the actions of multiple agencies, the local government may declare a disaster emergency. This activates its emergency response plan, which may be scaled to meet the scope of the disaster emergency. In addition, the local disaster declaration allows the local chief executive to request help from the state in the form of resources and funds. If the scope of the disaster emergency is large, the state may in turn request assistance from the federal government.

In the bottom-up scenario, the local government maintains control of the situation, subject to its existing authorities, as it begins. It can ensure that the initial disaster declaration makes clear the character and scope of the disaster, that the proper response mechanisms and resources are requested and that its own resources are deployed in a way that responds to the disaster while maintaining the other necessary functions of the borough. A clear, comprehensive and authoritative declaration of disaster underpins all of this.

Since the nature of a disaster is extreme, the local government must consider how it will function in the face of hardship. If its usual decision-makers – the mayor, assembly members, department heads – are incapacitated or otherwise unavailable to act, KPB must still be able to issue an authoritative disaster declaration, approve an extension of the declaration, implement its emergency response plan and request aid. If communications are disrupted on a broad scale, it must still have the ability to procure, legislate and support the emergency response. To ensure these functions continue, the KPB code should provide for backup to the mayor’s emergency response functions. In addition, it should ensure that streamlined assembly processes are available for ratification of the mayor’s actions and any necessary emergency legislation. Several ordinances are proposed to ensure continuity of these functions.³⁷

B. Top Down scenario

One of the main lessons of the COVID-19 pandemic was the real possibility of a “top-down” disaster emergency. Although the SARS flu epidemic had ensured that a page of most emergency response plans was devoted to pandemic, the plans were vague and provided little concrete guidance on how a top-down response to an event that can at least somewhat be anticipated by larger government entities with some time to prepare would work. Statutes were drafted and adopted with a traditional bottom-up scenario in mind. Now, for the first time, local governments have the opportunity to evaluate the real world interplay of state and local powers when the disaster begins on the state (or even federal) level.

In the top-down scenario, the state or even the federal government declares a disaster emergency based on a threatened disaster. The disaster may not have reached most, or even any, of the state at the time of the declaration. Activating state and local disaster plans is intended to allow mechanisms to be

³⁷ A crosswalk of proposed ordinances, relevant Alaska statute and relevant KPB code is attached as Exhibit E.

put in place as the disaster approaches. The state may want to beef up its own resources and encourage local governments to do the same. Declaring a disaster emergency preemptively also gives state governments the opportunity to receive and distribute federal response funds so that there are resources readily available to local authorities to contract with local providers and procure goods ahead of the need. It may also want to assess the resources of the local governments that can be used in the state's efforts. Because the state has the ability to use all available resources of the local governments, it is important to identify on the local level which resources can be contributed without gutting the borough's ability to carry out its obligations every day to its constituents.

While in terms of mobilizing resources, a top-down declaration can be speedy and efficient, it poses unique problems for local governments "downstream" of the declaring government. First, smaller municipalities may not have the statutory authority to receive or distribute resources in the manner the state expects them to. This puts the local government in the untenable position of overreaching its own authority on behalf of another government without clarity as to what level of protection it has against liability in the event that something goes wrong. The COVID-19 pandemic and ensuing response was one such top-down response where the borough was directed to take responsibility for tasks and resources outside its normal powers, and which could put the borough at serious risk of incurring liability for overstepping its authority.

Downstream governments have several options to minimize their exposure. The surest way for a local government like a borough to protect itself against liability is to only conduct response actions that fit within the statutory authority the borough already has. Even if it is at the behest of the state, staying within the boundaries of its inherent power would mean the borough is protected by its own limits on discretionary authority, whether it is acting on its own initiative or at the direction of the state.

Alternatively, the borough could take on response tasks from the state under agency authority. If the borough is simply taking on tasks and resources "in the shoes" of the state, with the state's instruction and by the state's authority, then the risk of something going wrong will also be attributable to the state, at least partially insulating the borough from the risks associated with carrying out its part of the response. Agency is particularly important where the borough does not have the power to carry out its assigned task. In that case, it can only take action as an agent of the state, and where possible, should obtain an express grant of authority.³⁸

Another manner in which a borough might protect itself from the risks that come with being the "tip of the spear" in a response is to include explicit language in agreements between the borough and the state allocating liability in a way that suits both parties and minimizes risk to the borough. While the state may not agree to an outright acceptance of all liability, articulating the boundaries the borough expects to operate within and obtaining acknowledgment from an agent of the state can provide great assurance to the borough's risk managers that they will not be unduly or unknowingly exposed to an overwhelming amount of risk and potential legal liability.

³⁸ See additional details regarding the extent of local government liability in Exhibit C.

Because the state has access to “all available” borough resources in the context of a declared disaster emergency, the borough might also protect itself by maintaining records and articulating the exact extent of the resources the borough has available. If resources are already allocated for necessary operations of the borough, they may not be deemed “available” for state use and then cannot become sources of loss or risk to the borough. The proposed ordinances accompanying this report meet the concerns articulated in the top-down model of response and give the borough tools to reallocate risks in ways that leave the borough in the best position to respond to the next disaster.³⁹

IV. Conclusion

Based on the interplay of federal, state and local law, and considering the borough’s desire to maximize its ability to provide effective emergency preparation, response and recovery while minimizing liability, it is the HWB team’s recommendation that KPB adopt the proposed ordinances and use the information and templates attached to this report to reach its goals. Moderate updates to the KPB code, a thorough understanding of the extent of KPB’s legal powers and a continued reliance on the borough’s strong emergency planning, response and recovery expertise will place KPB in the strongest possible position to manage future emergencies.

³⁹ See attached Exhibit D.

EXHIBIT A

Recommendations

A comprehensive review of the Alaska and Kenai Peninsula Borough legal framework for emergency planning indicates that the borough should fill in gaps where legal support for its actions might not be clear. The state gains a purposefully broad grant of authority in the event of a disaster, while the extent of the borough's powers remains unchanged. In most disaster scenarios, the borough benefits from the state's powers and assistance. However, in a top-down scenario, the borough may need to set boundaries, supported by legal authority, to ensure that the state's demands do not degrade the borough's ability to serve its constituents or expose it to unnecessary liability.

To support the borough's ability to assist itself, its neighbors and the state during a disaster emergency, we recommend that the KPB Assembly consider and approve each of the amendments to the KPB code that we have proposed. The proposed amendments and supporting statements are contained in Exhibit E to this report.

Additional information and templates attached as Exhibits B-D to this report are designed to provide a primer on important concepts and a guide to issues should be considered when a declaration of disaster emergency must be made or the borough must calibrate its emergency response.

Finally, we urge the borough to consider how the pandemic section of its emergency response plan should be amended based on this report and lessons learned from the COVID-19 pandemic. Although a comprehensive review and recommendations for the EOP was not a part of the scope of this report, it is clear that Alaska's emergency response plans, both state and local, do not provide a clear framework for this kind of novel, top-down scenario.

Given the strong expertise available within and to the Kenai Peninsula Borough government, we believe that these tools will give the borough the necessary legal support to weather future disasters with confidence.

EXHIBIT B

Kenai Peninsula Borough Legal Framework for Emergency Response

Relevant Statutory Provisions

I. Emergency powers granted to a second class borough under Alaska Statute:

AS 29.35.040	Nonareawide ability to provide for housing, urban renewal and redevelopment in the same manner as a home rule city if governor/president has declared borough to be a disaster area
AS 29.25.030(a)	Emergency ordinances allowed - may become effective immediately upon adoption by assembly, require affirmative vote of lesser of all members present or $\frac{3}{4}$ of total membership, can't be used to levy taxes, grant franchise, regulate public utility rates
AS 29.25.030(c)	Emergency ordinance is effective for 60 days
AS 29.35.130	May establish emergency services communication center
AS 26.23.060	May designate emergency liaison, identify agency head for emergency management, prepare for disaster response and preparedness, prepare written emergency plan <u>BUT</u> only if not outside the powers of the relevant political subdivision
AS 26.23.073	May create local emergency planning committee
AS 26.23.100	May acquire, temporarily or permanently, by purchase, lease, or otherwise, sites required for installation of temporary housing units for disaster victims, and to enter into whatever arrangements, including purchase of temporary housing units and payment of transportation charges, that are necessary to prepare or equip those sites to receive and use the housing units
AS 26.23.140	May declare local disaster emergency to activate emergency response plan(s)
AS 26.23.190	Free access for emergency responders to public and private land and public buildings without consent if necessary to take appropriate emergency measures
AS 26.23.500	Participants in intrastate mutual aid plan may request and receive assistance from one another
AS 46.09.060(b)	Authority to contain, clean up, or prevent a release or threatened release of oil or of a hazardous substance, and to exercise other powers necessary to implement AS 46.04, AS 46.08 and AS 46.09, is granted to municipalities that do not otherwise have that authority.

However, note the following limitations:

AS 26.23.060	Notwithstanding the definition of “political subdivision” in AS 26.23.900 , this section does not empower a political subdivision to perform responsibilities that it is not otherwise empowered to perform. In this section, “political subdivision” includes only a political subdivision that is otherwise empowered to perform the responsibilities assigned under this section.
AS 26.23.200	<p>Nothing in AS 26.23.010 — 26.23.220</p> <p>(1) interferes with or allows interference with the course or conduct of a labor dispute, except that actions otherwise authorized by AS 26.23.010 — 26.23.220 or other laws may be taken when necessary to forestall or mitigate imminent or existing danger to public health or safety;</p> <p>(2) interferes with or allows interference with dissemination of news or comment on public affairs; but any communications facility or organization, including but not limited to radio and television stations, wire services, and newspapers, may be requested to transmit or print public service messages furnishing information or instructions in connection with a disaster emergency, in a manner that encroaches as little as possible upon the normal functions of the news media;</p> <p>(3) affects the jurisdiction or responsibilities of police forces, firefighting forces, units of the armed forces of the United States, or of any personnel of them, when on active duty; but state, local, and interjurisdictional disaster emergency plans shall place reliance upon the forces available for performance of functions related to disaster emergencies;</p> <p>(4) limits, modifies, or abridges the authority of the governor to proclaim martial law, or exercise any other powers vested in the governor under the constitution, statutes, or common law of this state independent of, or in conjunction with, any provision of AS 26.23.010 — 26.23.220; or</p> <p>(5) authorizes the confiscation of a firearm lawfully owned, possessed, or carried by a law-abiding citizen.</p>
AS 46.04.110 and AS 46.09.060(b)	Local government may exercise its police powers within the area of its municipality despite the priority given to the emergency response powers awarded under AS 46.04 and AS 46.09 (hazardous materials and oil spills)

II. Current KPB Code provisions relating to disaster emergencies:

KPB 3.04.270	Suspend employee policies under Title 3 of KPB Code
KPB 5.04.080	Make emergency appropriations
KPB 5.28.280	Waiver of requirement for assembly approval of purchases over \$40,000 when mayor determines existence of emergency affecting life, health or safety exists
KPB 5.28.290	Purchasing officer may waive competition, notice and other procedural requirements for award of procurement contracts upon mayor's determination that emergency threatening public health, safety, property or welfare requires that contract be awarded without delay
KPB 5.28.300	Mayor may waive formal bidding procedures
KPB 16.40.030	Provide joint emergency services on areawide basis
KPB 1.26.030	Planning department may issue temporary oral permits to "protect life and property from imminent danger or to restore, repair or maintain public works, utilities or services destroyed, damaged, or interrupted by the emergency." (KPB 21.18.135) Permit fees may be waived in emergency situation (KPB 1.26.030)
KPB 5.12.114	Reassess tax value of property upon request of owner whose property damaged by disaster or by assessor sua sponte if mayor determines property in borough damaged by disaster and owner applies.
KPB 5.12.250	Impose a tax not to exceed 8 mills to "meet an emergency threatening the public peace, health or safety"

III. State powers to use borough resources (specific grants):

AS 46.09.060 (a)-(b) and AS 46.04.110	Municipality may exercise its police power unless the exercise conflicts with a provision of AS 46.09 (Hazardous Substance Release Control) or regulation promulgated pursuant to AS 46.09 and 46.04 (oil and hazardous substances)
AS 26.23.020(e)	Proclamation of a disaster emergency activates the disaster response and recovery aspects of the state, local, and interjurisdictional disaster emergency plans applicable to the political subdivisions or areas in question, and constitutes authority for the deployment and use of any force to which the plan or plans apply and for use or distribution of any supplies, equipment, materials, and facilities assembled, stockpiled, or arranged to be made available under AS 26.23.010 — 26.23.220 or any other provision of law relating to disaster emergency response.
AS 26.23.020(g)(2)	Governor may use all available resources of the state government and of each political subdivision of the state as reasonably necessary to cope with the disaster emergency
AS 26.23.040	Alaska division of homeland security may suggest or require revisions to local and interjurisdictional disaster plans
AS 26.23.070	Governor may require interjurisdictional emergency plan
AS 46.09.040	Re hazardous substance spill, the department may <u>contract</u> with a person or a municipality for personnel, equipment, or services that may be useful to carry out the requirements of this chapter

IV. State obligations to boroughs in emergency context:

AS 26.23.040(b), (c), (e)	Assist with development of emergency response plans, seek advice of local governments in preparing state emergency response plans and position and provide emergency response resources as listed in the statute
AS 26.23.080(1)	Apply for financial help on behalf of a political subdivision in event of presidential declaration of disaster emergency, recommend repayment forgiveness, etc.
AS 26.23.100	Assist or partner with local government for acquisition of sites necessary for temporary housing, preparation and use of the site and housing, lend funds available to the state
AS 26.23.110	May assist with debris removal and funding for same
AS 26.23.160	May compensate for use or destruction of real property, if commandeered in connection with disaster emergency

EXHIBIT C

Local Liability

Borough liability in the emergency management context:

In the modern world, local governments are generally liable for injuries stemming from the negligence of the municipality or its agents in most circumstances, including during a disaster emergency. Under Alaska law, local governments and their employees may be sued except in narrow circumstances typically related to the exercise of, or decision not to exercise, discretionary functions.⁴⁰ However, Alaska statute does provide immunity in certain instances related to emergency management. Immunity is available to a local government acting within its corporate character and within the scope of its authority for

- (a) the exercise of a duty or function performed at the request of, or by the terms of an agreement or contract with, the state to meet emergency public safety requirements; and
- (b) the exercise of a duty in connection with an enhanced 911 emergency system in the absence of gross negligence or intentional misconduct.

It's also worth noting that suit may not be maintained against employees or members of a fire department maintained by a local government when carrying out their duties.

These statutory provisions provide some comfort with regard to liability for emergency actions taken at the request of the state that are within the borough's powers. However, case law indicates that an express request from the state is required; general approval of emergency management plans is not sufficient to invoke the statute.⁴¹

The wording of the statute underlines the importance of ensuring that the borough is working within the scope of its authority. If a particular action is not part of the borough's statutory authority (including authorities obtained by agreement or election under the statute), then authority must come from another source, such as an agency relationship with the state. Note that the delegation of a function to a local government by the state does not automatically create an agency relationship because the local government acts independently to implement the delegated function. A borough's participation in a federal housing loan program or a school board's arrangements for bus transportation are examples of authority delegated by the state which do not create an agency relationship. The state must exercise a much higher degree of control for a court to infer an agency relationship.⁴² An express grant of agency is the best way to extend immunity to a local government, since it leaves no question as to the authority of the agent to act on behalf of the state. That said, the borough's reasonable belief that it is acting as an agent in accordance with the state's (or any principal's) manifestation to the agent, is recognized as actual authority by Alaska courts.⁴³

⁴⁰ See AS 09.65.070 and see generally, 2 Antieau on Local Government Law, Second Edition §§35.01, et. seq. and *Lane v. City & Borough of Juneau*, 421 P.3d 83 (Alaska 2018).

⁴¹ *City of Seward v. Afognak Logging*, 31 P.3d 780 (Alaska 2001).

⁴² *Kenai Peninsula Borough v. State*, 532 P.2d 1019 (Alaska 1975).

⁴³ *Askinuk Corp. v. Lower Yukon Sch. Dist.*, 214 P.3d 259, 264 (Alaska 2009).

Alaska statute limits liability of emergency responders to actions that qualify as intentional misconduct or gross negligence. It apportions any remaining liability for responders that are “lent” from one local government to another. Personnel acting under the control of the requesting government are considered to be acting as its agents and any liability for their actions is taken on by the requesting government.⁴⁴ The agency relationship does not create an employer-employee relationship, however. All employment benefits (including for death or injury during the emergency) are provided by the responding government who is the regular employer of the emergency responder.⁴⁵

The following provisions of the Alaska Disaster Relief Act implicate the liability of a borough during disaster response and recovery.

⁴⁴ AS 26.23.540.

⁴⁵ AS 26.23.520-525.

Relevant Alaska statutes	Comments	Related KPB Code
<p>Suits Against Incorporated Units of Local Government</p> <p>AS 09.65.070. Suits Against Incorporated Units of Local Government.</p> <p>(a) Except as provided in this section, an action may be maintained against a municipality in its corporate character and within the scope of its authority...</p> <p>(c) An action may not be maintained against an employee or member of a fire department operated and maintained by a municipality or village if the claim is an action for tort or breach of a contractual duty and is based upon the act or omission of the employee or member of the fire department in the execution of a function for which the department is established.</p> <p>(d) An action for damages may not be brought against a municipality or any of its agents, officers, or employees if the claim...</p> <p>(5) is based upon the exercise or performance of a duty or function upon the request of, or by the terms of an agreement or contract with, the state to meet emergency public safety requirements; or</p> <p>(6) is based on the exercise or performance of a duty in connection with an enhanced 911 emergency system and is not based on an intentional act of misconduct or on an act of gross negligence...</p>		None

<p>Tort claims related to disaster response</p> <p>Sec. 26.23.540. Tort liability of participating political subdivisions and emergency responders.</p> <p>For purposes of liability, all persons responding under the operational control of the requesting political subdivision shall be considered to be agents of the requesting political subdivision. An action for damages for an act or omission may not be brought against a responding political subdivision, or an officer or employee of a responding political subdivision, in providing assistance under AS 26.23.500 - 549. This section does not preclude liability for civil damages that are the result of gross negligence or reckless or intentional misconduct.</p>	<p>Apportions tort liability between local governments only. But this may serve as a template for a borough acting in an agency capacity on behalf of the state.</p>	<p>None. The only indemnification addressed in the KPB code is KPB 2.34.120-130, addressing indemnity of school district employees acting within the scope of their employment.</p>
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<p>Employer liability</p> <p>AS 26.23.520. Emergency responder not an employee of a requesting political subdivision. An emergency responder from a political subdivision that responds to a political subdivision requesting assistance is not an employee of the political subdivision requesting assistance and is not entitled to any right, privilege, or benefit of employment from the requesting political subdivision, including compensation, wages, salary, leave, pension, health, or another benefit.</p> <p>AS 26.23.525. Workers' compensation and benefits following injury to or death of emergency responder. An emergency responder that is responding to and rendering assistance in a political subdivision that has requested assistance under AS 26.23.510 who sustains an injury or dies in the course of providing assistance to the requesting political subdivision under AS 26.23.500 — 26.23.549 is entitled to receive only the benefits otherwise authorized by law for an injury sustained, or a death that occurs, in the course of employment with, or while providing services to, the responding political subdivision...</p>	<p>Responsibilities of employer of emergency responders <u>do not</u> shift to jurisdiction requesting help during disaster. Benefits, including for injury and death remain with the original employer.</p> <p>AS 26.23.530 provides that a requesting jurisdiction shall reimburse a responding local government for the assistance provided.</p>	<p>Note that KPB 3.04.270 allows the borough mayor to suspend its employment regulations under Title 3 of the code during a disaster emergency.</p> <p>KPB 3.04.270 - Emergency suspension. Emergency suspension of this title and personnel resolutions of Title 3 (Employee Classification and Pay) and resolutions adopted under its authority may be suspended temporarily in whole or in part by the mayor in the event of a natural disaster or major civil disturbance.</p>
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<p>Liability for unauthorized actions</p>	<p>Unauthorized or “ultra vires” actions of a local government are void, but if the action is outside the government’s powers due only to a procedural irregularity, it may be later be ratified.</p> <p><i>Stevens v. State, Alcoholic Beverage Control Bd.</i>, 257 P.3d 1154, 1158 (Alaska 2011). Ultra Vires action can expose the borough to liability for damages, whether or not the borough was aware that it had exceeded its power.</p>	<p>KPB 2.45.020 creates service areas for disaster planning and response. If these service areas were established pursuant to a gubernatorial directive under AS 26.23.070, by election under AS 29.35.300, or by transfer of the powers by the cities inside the borough under AS 29.35.310, then the borough may exercise its powers on an <u>areawide</u> basis. However, the extend of KPB’s response powers within the service areas depends upon the extent of the grant of legal authority. Otherwise, they borough’s emergency response powers are strictly <u>nonareawide</u>.</p>
<p>Housing</p> <p>AS 29.35.040. Emergency Disaster Powers. (a) A municipality that is wholly or partially in an area that is declared by the President or governor to be a disaster_area may participate in and provide for housing, urban renewal, and redevelopment in the same manner as a home rule city. The exercise of these powers by a borough shall be on a nonareawide basis, except a borough may exercise the powers transferred to it by a city as provided by AS 29.35.310...</p>	<p>As above, taking action on an areawide basis without the approval of the cities within the borough would create liability.</p>	

EXHIBIT D

Template: Declaration of Disaster Emergency

This template is intended to ensure that the language of the declaration provides the legal support necessary to support the borough's emergency powers, including activating emergency plans, streamlining procurement or accessing funds. It is also intended to provide information that the assembly can rely upon in extending the disaster emergency or ratifying the mayor's emergency actions. Finally, it is intended to provide sufficient support for the various funding requests that the borough made need to make.

**KENAI PENINSULA BOROUGH
DECLARATION OF DISASTER EMERGENCY**

The following clauses should always be included in the Declaration:

WHEREAS, [describe nature of disaster/imminent threat and how it was brought about];

WHEREAS, [define the area that is affected/threatened and the expected duration of the disaster emergency];

WHEREAS, _____ threatens the life, health and safety [specify one or more, as appropriate] of borough residents so that streamlined contracting and procurement procedures under KPB 5.28.280 – 5.28.300 must be implemented [give specifics if helpful to justify procurement without assembly approval – in the best interests of the borough or insufficient time to follow full procurement process] (see KPB 5.28.280-300);

WHEREAS, [describe declarations, findings of state, other municipalities, etc. that support KPB's declaration];

WHEREAS, [describe resources already being applied to disaster emergency];

WHEREAS, the borough's remaining resources are limited by obligations unrelated to the disaster emergency. Currently, the borough's available resources to address the disaster emergency are _____ [describe extent of resources currently available to address disaster emergency while still fulfilling borough's other obligations][**Alternative:** are being assessed by the Office of Emergency Management] ;

WHEREAS, [describe amount and source of borough funds initially expected to be used to respond to the disaster emergency];

The following clauses may be included in the Declaration, if applicable:

WHEREAS, [describe any state, federal, other outside funds which have been or may be requested][**Alternative:** it is anticipated that the additional resources borough and funding beyond what is currently available to the borough will be required to respond to the disaster emergency];

WHEREAS, the effects of the natural disaster/major civil disturbance [choose one] make it necessary to suspend KPB Title 3/KPB 3.XX.XXX - .XXX [Entire employment title can be suspended, but better approach is to suspend specific provisions, e.g. KPB 3.04.051 (Discharge Authority), KPB 3.04.080 (Hours of Work), or KPB 3.04.230 (Legal Liability – Conduct)].

WHEREAS, I will be requesting that the assembly make emergency appropriations to [See KPB 5.04.080 – must be to meet the public emergency – describe any specific needs that are known].

Always conclude with:

WHEREAS, a borough-wide response is needed to fully address this condition of importance to the life, health and safety of borough residents;

NOW THEREFORE, under the authority granted by Alaska Statute 26.23.140 [and Kenai Peninsula Borough Code Section 2.04.090], I hereby declare that a condition of disaster emergency exists [throughout the borough][in _____location], and this condition is of sufficient severity and magnitude to warrant a declaration of disaster emergency in order to activate the emergency resources of the borough and request assistance from state and municipal partners.

FURTHER, the Kenai Peninsula Borough Office of Emergency Management is hereby authorized to use funds made available for these purposes, to access other available emergency resources, and to task borough departments and personnel in accordance with the Kenai Peninsula Borough Emergency Response Plan, as necessary to respond to the condition of disaster emergency.

FURTHER, [if the borough wishes to request specific state or other assistance at the time of this declaration, a statement to that effect may be included.]

FURTHER, [if specific KPB sections have been invoked in the whereas clauses, those items should be actuated here, e.g. “the authority of designated administrative officers to suspend, discharge, or demote employees is hereby suspended in _____ area during the pendency of the disaster emergency.”]

By: _____

Dated: _____

Mayor / [Authorized Designee]

EXHIBIT E

Proposed Code Updates

Proposed Ordinance	Existing KPB Code	Relation to Alaska Statutes	Reasoning
KPB 2.04.090			This ordinance provides a concise roadmap to the disaster declaration process, since KPB code does not contain a section dedicated to emergency management and references to emergency powers are scattered throughout the code. It also bolsters the legitimacy of the mayor's initial actions in response to a disaster by giving legislative approval to the procedure.
<i>a) If the borough mayor finds that a disaster as defined by AS 26.23.900 has occurred or that a disaster is imminent or threatened within the borough, the borough mayor may declare a condition of local disaster emergency for the Kenai Peninsula Borough. The borough mayor may make a declaration of disaster emergency when a disaster has occurred within the borough, regardless of any declaration in another municipality or the state.</i>	Mayor's power to declare is not explicitly set forth in the code. It is referenced in KPB 2.45.020 (Emergency Planning) and 5.12.114 (Tax Exemptions).	AS 26.23.140 gives the power to declare a local disaster emergency to the principal executive officer of a political subdivision.	(a) Points executive to legal definition of disaster to underpin decision to declare and clarifies that decision is an independent one, whether in top-down or bottom-up situation.
<i>b) If the mayor is temporarily absent or disabled, the mayor's designee pursuant to KPB 2.04.030 may declare a disaster emergency and take such actions as are</i>	See KPB 2.04.030		(b) Bolsters mayor's ability to name a designee to make the declaration and the authority of the designee through legislative approval. Tracks AS 29.20.260 language re absence/disability.

<p><i>authorized in this section without action of the assembly.</i></p> <p>c) <i>The declaration shall include:</i></p> <ul style="list-style-type: none"> i. <i>A statement indicating the nature of the disaster or emergency, the area threatened or affected and the conditions that have brought it about or that make possible the termination of the disaster emergency;</i> ii. <i>An initial statement of available resources to address the disaster emergency,</i> iii. <i>An initial statement identifying any borough funds to be expended to respond to the disaster or emergency and any State or other third party funds which may be requested;</i> iv. <i>A statement confirming whether an emergency affecting life, health or safety exists for purposes of KPB 5.28.280.</i> 	None.	Adapted from governor’s declaration required contents, AS 26.23.020(c) with additions for KPB’s needs.	(c)(i) Provides details necessary for assembly to understand and confirm actions; (ii) protects borough resources from being appropriated by state by defining what’s available for use in this situation; (iii) gives early direction re funds and indicates possible sources; (iv) incorporates statement that triggers streamlined procurement procedures.
<p>d) <i>The declaration of local disaster emergency activates the disaster response and recovery aspects of all relevant borough emergency operations plans applicable to the area in question and constitutes authority for the borough to spend emergency or other borough funds as authorized by the assembly, and to receive and administer state, federal or other funding within the bounds of the borough’s legal authority.</i></p>	None.	AS 26.23.140(b). Note that a disaster declaration by the Governor for an area automatically activates local emergency plans without a local declaration.	(d) clarifies result of declaration and limits use of internal and outside funds to uses within borough’s authority.
<p>e) <i>The mayor or designee’s declaration of local disaster emergency shall remain in effect for seven (7) days unless extended by the assembly.</i></p>	None.	AS 26.23.140. The assembly could extend for 60 days as an emergency ordinance or longer if it is able to meet normal quorum and voting requirements.	(e) incorporates 7 day maximum and need for assembly ratification.

<p>KPB 2.04.100</p> <p>Borough authority:</p> <p><i>During the pendency of a disaster emergency declared by the Mayor, and if sufficient resources (including personnel, facilities, equipment or any other resource necessary for the adequate exercise of the delegated authority) are determined to be available, the borough may accept and exercise authority expressly delegated by the State to the borough, as its agent, pursuant to AS 26.20.020.</i></p>	<p>None.</p>	<p>AS 26.23.020(g)(2) allows the Governor to use “all available resources of...each political subdivision of the state as reasonably necessary to cope with the disaster emergency.” The statute does not define resources.</p> <p>Per AS 26.23.060, local governments are responsible for disaster preparedness and coordination of response in conjunction with the Alaska Division of Emergency Management, but they are not empowered to perform responsibilities outside their normal powers in this context.</p> <p>AS 09.65.070 immunizes local governments against actions within their powers taken at the request of the state.</p>	<p>Allows mayor to regulate when borough will accept agency authority, gather input on what resources are available, and require express delegation of state’s disaster authority.</p> <p>Governor’s use of local resources in manner beyond the powers of the local government must be effected under the state’s powers, e.g. under agency authority.</p> <p>An agency grant could be considered to confer powers and create access to state immunity.</p>

<p>KPB 2.04.040</p> <p>Involuntary Succession</p> <p>Whenever the assembly president and two thirds of the members of the assembly file a written document with the borough clerk, <i>or in the case of a disaster as defined in AS 26.23.900, if the assembly president issues a good faith declaration</i>, showing good and sufficient cause that the borough mayor is temporarily absent or disabled, then the administrative officer designated by the mayor <i>under KPB 2.04.030</i> will exercise the powers and duties of borough mayor until such time as the borough mayor is able to resume <i>[his]</i> office. The administrative officer acting for the mayor shall have the qualifications for the position of mayor, but shall not have veto power. The actions of the administrative officer in exercising the powers and duties of the borough mayor shall be subject to the review of the assembly president. No administrative staff shall be dismissed or replaced during the mayor's absence except with the concurrence of a majority of the assembly. <i>If the determination of the mayor's absence or disability is made by the assembly president alone, then the authority of the designated administrative officer will expire after seven (7) days unless ratified by the assembly.</i></p>	<p>KPB 2.04.040</p> <p>Whenever the assembly president and two thirds of the members of the assembly file a written document with the borough clerk showing good and sufficient cause that the borough mayor is unable to discharge the powers and duties of his office due to some disability, then the administrative officer designated by the mayor will exercise the powers and duties of borough mayor until such time as the borough mayor is able to resume his office. The administrative officer acting for the mayor shall have the qualifications for the position of mayor, but shall not have veto power. The actions of the administrative officer in exercising the powers and duties of the borough mayor shall be subject to the review of the assembly president. No administrative staff shall be dismissed or replaced during the mayor's absence except with the concurrence of a majority of the assembly.</p>		<p>Emergencies generally require an immediate response. This amendment assures quick succession and legal authority for a disaster declaration and emergency actions in the absence of the mayor. Note that it is an underlying assumption of the KPB Emergency Operations Plan that all municipal employees will ensure the safety of their own families before turning to public duties.</p> <p>The emergency ordinance parameters are drawn from AS 29.25.030.</p>
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<p>KPB 2.04.110</p> <p>Emergency Agreements</p> <p>(a) <i>Following the declaration of a disaster emergency by the governor pursuant to 26.23.020(c) or by the borough mayor pursuant to AS 26.23.140, the mayor may execute an emergency mutual aid agreement or other cooperative agreement with the state, the federal government, or with any other municipality in the state pursuant to AS 29.35.010(13) for the exchange of aid upon request, including the loan of personnel, equipment and materials and the administration of funds or other resources, all as permitted by law.</i></p> <p>(b) <i>The borough shall be obligated under such mutual aid agreements to perform duties (i) which are within its legal power and (ii) subject to the availability of sufficient resources.</i></p> <p>(c) <i>Any mutual aid agreement promulgated hereunder shall remain in effect until the earlier of (i) the rescission of the relevant local or state emergency disaster declaration or (ii) express rescission of the mutual aid agreement by the assembly.</i></p>	<p>None.</p>	<p>AS 26.23.180 encourages mutual aid in coping with disasters, even where interjurisdictional agreements are not already in place.</p> <p>AS 26.23.060 gives local governments responsibility for coordinating interjurisdictional planning and service areas for disaster response.</p>	<p>Although the borough has the authority to enter into mutual aid agreements, the agreements must typically be ratified by the assembly before going into effect. During the COVID-19 pandemic, in the absence of an express delegation of power from the state, the borough was forced to enter into last-minute mutual aid agreements that allowed it to distribute federal aid money funneled through the state. This code provisions would ensure the legal authority of the borough mayor to sign such temporary agreements and ensure that the expanded powers do not live on past the needs of the disaster.</p>
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<p>KPB 1.12.080 <i>Emergency Actions of the Assembly</i></p> <p>(a) <i>In the event of a disaster as defined by AS 26.23.900 or other emergency, the assembly may adopt emergency ordinances effective upon adoption. Each emergency ordinance shall contain a finding by the assembly that an emergency exists and a statement of the facts upon which the finding is based. An emergency ordinance may be adopted, amended and adopted, or rejected at the meeting at which it is introduced. The governing body shall print and make available copies of adopted emergency ordinances.</i></p> <p>(b) <i>An emergency ordinance may not be used to levy taxes, to grant, renew, or extend a franchise, or to regulate the rate charged by a public utility for its services.</i></p> <p>(c) <i>The affirmative vote of all members present, or the affirmative vote of three-fourths of the total membership, whichever is less, is required for adoption of an emergency ordinance, the confirmation or extension of a local disaster declaration or the ratification of emergency actions taken by the executive.</i></p> <p>(d) <i>An emergency ordinance, or any other action taken under this section, is effective for 60 days.</i></p>	<p>None.</p>	<p>AS 29.25.030 authorizes the passage of emergency ordinances effective upon adoption and good for 60 days “to meet a public emergency.” Appropriate voting requirements and other restrictions specified in the statute.</p>	<p>This code section is designed to streamline assembly actions during a disaster emergency where assembly members are unable to attend a meeting and communications systems are unavailable or unreliable. The actions taken under this section are limited in time so that the assembly must take additional action within 60 days. At that point, the longer term response to the disaster should be more in focus.</p>
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<p>KPB 1.09 <i>Enumeration of Powers</i></p> <p><i>The mayor shall supervise the compilation and maintenance of a list enumerating the powers that may be exercised by the borough, whether bestowed by statute or acquired by other legal means. The list of powers shall be readily available for reference by the borough's departments and the general public.</i></p>	None.	The Fairbanks-Northstar Borough Code contains an example of a comprehensive statute which codifies a list of the borough's powers. To draft the appropriate statute for KPB, it would be necessary to research which KPB powers have been obtained by statute, by election and by agreement. The alternative is to ensure that a list of powers is compiled and maintained within the KPB government. In either case, this code section would provide certainty with regard to the extent of the borough's powers, useful at any time but especially in the midst of a disaster emergency.	The Alaska statutes (a) require second class boroughs to exercise certain powers, (b) bestow the ability to exercise certain powers, (c) allow second class boroughs to acquire certain powers by ordinance or agreement, and (d) allow second class boroughs to acquire certain powers by election. Because each second class borough maintains its own character, the powers that each borough government has chosen to wield vary widely. A roadmap defining the powers that the KPB government exercises will aid it in determining the extent of its powers under the pressure of a disaster emergency, in addition to providing a conceptual base for how the assembly chooses to govern the borough.
<p>2.45.010. Established.</p> <p>There is established an office of emergency management as a department in the Kenai Peninsula Borough. The Senior Manager of the Office of Emergency Management shall administer the department, <i>shall assume primary responsibility for managing and coordinating department responsibilities during a declared disaster emergency</i>, and shall report to the mayor or designee. The department shall be responsible for <i>response to, and recovery from, a declared disaster emergency</i>, for the development of borough and inter-jurisdictional disaster response and recovery plans, and for coordination of disaster management between the borough,</p>	None.	Under AS 26.23.060, each political subdivision is responsible for its own disaster preparedness, for preparation of a local emergency plan and for coordination of response with the state and other local governments.	The edits to existing code make clear that OEM is responsible not just for disaster planning but also for response and recovery. It places the management of any disaster response primarily in the hands of the borough department with the appropriate expertise (OEM) and prevents misunderstanding of the scope of any other emergency powers, such as those that may fall upon the mayor's designee.

the State of Alaska, and other municipalities and response and recovery organizations.			
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Introduced by:	Mayor
Date:	08/09/22
Action:	Adopted
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2022-048**

**A RESOLUTION AUTHORIZING ONE FULL-TIME BUSINESS SOLUTIONS
DEVELOPMENT MANAGER ADMINISTRATIVE SERVICE POSITION**

WHEREAS, in the Kenai Peninsula Borough (Borough) Fiscal Year 2023 (FY2023) budget there is a developer position within the Information Technology (IT) Department; and

WHEREAS, it would be in the best interests of the Borough to change that position to a middle management position as a Business Solutions Development Manager; and

WHEREAS, the Business Solutions Development Manager position will focus on implementing and documenting business processes deployed by Borough departments and service areas; and

WHEREAS, the position will function in both a supervisory role as well as a working manager implementing or migrating business processes; and

WHEREAS, this position is necessary and vital to operational needs and maintaining current levels of in-house development; and

WHEREAS, based on current available information, sufficient funds exist in the current FY2023 budget and no additional fiscal appropriations will be necessary;

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

SECTION 1. That the assembly hereby authorizes the addition of one new full-time permanent Business Solutions Development Manager. This position is an administrative service position under KPB 3.04.070.

SECTION 2. That this resolution is effective immediately upon adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 9TH DAY OF AUGUST 2022.

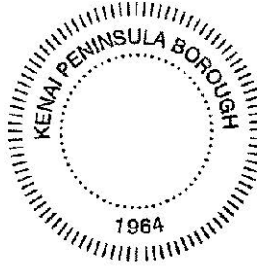
Brent Johnson

Brent Johnson, Assembly President

ATTEST:

John Blankenship

John Blankenship, MMC, Borough Clerk



Yes: Bjorkman, Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Tupper, Johnson

No: None

Absent: None

Kenai Peninsula Borough

Information Technology Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor CP
Brandi Harbaugh, Finance Director BH
Aaron Rhoades, Chief of Staff/Acting HR Director CPFAK

FROM: Ben Hanson, IT Director BH

DATE: July 28, 2022

RE: Resolution 2022-048 Authorizing One Full-Time Business
Solutions Development Manager Administrative Service Position
(Mayor)

This resolution will change a current, vacant, full-time developer position at the Kenai Peninsula Borough to a full-time manager position that will have both developer and supervisor duties.

This position is necessary and vital to operational needs and maintaining current levels of in-house development. Due to a number of current vacancies within the IT Department, sufficient funds exist in the current FY2023 budget and no additional fiscal appropriations will be necessary. This position will be classified as an administrative service, Appendix A, position.

Your consideration of the resolution is appreciated.

Introduced by:	Mayor
Date:	08/09/22
Hearing:	09/06/22
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2022-32**

**AN ORDINANCE AMENDING BOROUGH CODE TO REMOVE REQUIREMENTS
FOR NEWSPAPER PUBLICATION OF DELINQUENT SALES TAX LISTS AND
PUBLIC POSTING OF CERTIFICATES OF REGISTRATION LISTS AND
PROVIDING INSTEAD FOR PUBLICATION OF SUCH INFORMATION ON THE
BOROUGH WEBSITE**

- WHEREAS,** Kenai Peninsula Borough (“KPB”) 5.18.620 requires the publication of delinquent sales tax lists to be published in a newspaper; and
- WHEREAS,** the costs of such publication have risen significantly in recent years even with the KPB Finance Department doing more and more of the formatting and pre-publication work for the newspaper; and
- WHEREAS,** printed newspaper circulation has been in decline for many years and area newspapers are relying more and more on digital distribution of their newspapers; and
- WHEREAS,** KPB 5.18. 900 defines “newspaper” in part, as “printed paper sheets” thus mandating the use of non-digital printed newspaper distribution; and
- WHEREAS,** delinquent sales tax accounts are also provided specific notice through communications sent through the U.S. mail and e-mail, when known, that provides them notice of the account delinquency; and
- WHEREAS,** other KPB departments and service areas are moving towards using, or actively using, the KPB website for required public notices;

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

SECTION 1. That KPB 5.18.330 is hereby amended as follows:

5.18.330. - Registration—Certificate index.

[THE MAYOR OR HIS DESIGNEE] The finance director shall maintain [IN A PUBLIC PLACE WITHIN THE BOROUGH ADMINISTRATION BUILDING] on the borough website a current

list alphabetized by name of business and name of owner, updated not less than quarterly, of all current certificates of registration for public inspection.

SECTION 2. That KPB 5.18.620(F) is hereby amended as follows:

5.18.620. - Enforcement—Failure to file returns or remit taxes—Criminal penalty—Civil penalties and interest—Injunction—Publication.

...

F. As soon as practicable after the expiration of thirty days following the end of each calendar quarter, the borough shall publish [IN A NEWSPAPER OF GENERAL OR CUSTOMARY CIRCULATION IN THE APPROPRIATE AREA OF THE BOROUGH,] on its website a list of every seller who:

1. Was conducting business in the borough and was required to file a return during that quarter, but who has not filed the required return, unless the seller has paid any balance due for that period in full;
2. Did not pay all balances due, as long as the balance due is greater than \$100; or
3. Owes taxes, penalty or interest pursuant to a payment agreement unless the payment agreement required payment in full within 30 days of the date of execution of the agreement.

...

SECTION 3. That this ordinance is effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS * DAY OF * 2022.

Brent Johnson, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:


Absent:


Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor 

FROM: Brandi Harbaugh, Finance Director 

DATE: July 28, 2022

RE: Ordinance 2022-32, Amending Borough Code to Remove Requirements for Newspaper Publication of Delinquent Sales Tax Lists and Public Posting of Certificates of Registration Lists and Providing Instead for Publication of Such Information on the Borough Website (Mayor)

Borough code, at KPB 5.18.330, requires posting in a public place in the Borough administration building (presumably on a bulletin board) a quarterly list of holders of sales tax certificates of registration. During the COVID-19 pandemic, citizen visits to the Borough Administration Building in Soldotna dropped significantly, underscoring the need to change this requirement to posting on an "electronic bulletin board" instead; i.e. the borough website. Additionally, this will make the information readily available to the many citizens of the borough who do not regularly visit the borough administration building.

KPB 5.18.620 requires the posting in a newspaper of general circulation of a list of all sellers who have not filed sales tax returns, have not paid all balances due, or owe taxes, penalties and interest pursuant to a payment agreement. This requirement has become increasingly expensive for the Borough, even as Borough personnel are required to do more and more of the setup work on the list before it is delivered to the newspaper for printing. Additionally, it has been observed that actual printing of the lists on the newspaper inserts is not always legible. Local newspapers, more and more, are moving to digital distribution themselves, even as the current definition in KPB code, requires the use of a newspaper printed on paper.

Repealing the provision requiring printing in a newspaper and requiring posting on the Borough website will save approximately \$2,480 per year, and still ensure continued public notice.

Your consideration of the ordinance is appreciated.

Introduced by:	Mayor
Date:	08/09/22
Hearing:	09/06/22
Action:	
Vote:	

**KENAI PENINSULA BOROUGH
ORDINANCE 2022-35**

**AN ORDINANCE AMENDING KPB 14.31, SPECIAL ASSESSMENTS – ROAD
IMPROVEMENTS, TO ADJUST APPLICABLE DEADLINES REGARDING
APPLICATION AND REVIEW OF A ROAD IMPROVEMENT ASSESSMENT
DISTRICT**

WHEREAS, in accordance with state law, KPB 14.31 sets forth the Kenai Peninsula Borough’s (Borough) process for initiating and assessing a Road Improvement Assessment District (RIAD); and

WHEREAS, currently, RIAD applications must be submitted by July 1 of each year, for construction in the following year; and

WHEREAS, RIAD projects have been managed by the special assessment coordinator, who is employed in the Borough’s Assessing Department; and

WHEREAS, in 2019, departmental duties for RIAD projects, including the public bidding process and awarding of contracts transferred from the Borough’s Roads Service Area to the Purchasing and Contracting Department; and

WHEREAS, the Borough’s Assessing Department, Road Service Area, and Purchasing and Contracting Department, have determined that additional time is necessary to complete an approved RIAD and to ensure construction is completed the year following application; and

WHEREAS, the Borough’s best interest would be served by amending these sections of code to change the RIAD application deadline to May 1, and the deadline for the Road Service Area Board to review all RIAD applications by July 1;

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

SECTION 1. That KPB 14.31.040 is hereby amended as follows:

14.31.040. - Initiation of special assessment district.

To initiate a petition for the formation of a special assessment district, the sponsor of the proposed district submits an application and a map or detailed description of the proposed geographic area subject to inclusion in the special assessment district to the borough assessor or assessor's designee. Applications to form a road improvement assessment district (RIAD) and participate in the RIAD match program shall be received no later than [JULY] May 1 of each year.

SECTION 2. That KPB 14.31.050(E) is hereby amended as follows:

14.31.050. – Review of petition application.

...

E. *RSA Board—Approval to proceed with engineer's estimate.* The RSA board shall review the staff reports for all RIAD applications timely submitted under KPB 14.31.040 no later than [SEPTEMBER] July 1 of each year, for construction in the following year. The road service area board shall consider the following factors in evaluating petition applications and determining whether to approve an order for an engineer's estimate:

1. Whether the road is currently on the maintenance system;
2. The number of petitions for projects received that year;
3. The funds available in the RIAD engineer's estimate fund established under KPB 5.20.160; and
4. Whether an application for district formation has been previously filed and whether conditions have changed that make the project more feasible than in past application years.

...

SECTION 3. That KPB 14.31.055(C) is hereby amended as follows:

14.31.055. Road service area match program.

...

- C. The annual deadline application for the match program is [JULY] May 1 of each year, and must be submitted with the application to form a proposed district.

...

SECTION 4. That this ordinance shall be effective immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS *
DAY OF * 2022.**

Brent Johnson, Assembly President

ATTEST:

Johni Blankenship, MMC, Borough Clerk

Yes:

No:


Absent:

Kenai Peninsula Borough

Assessing Department

MEMORANDUM

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

THRU: Charlie Pierce, Mayor 

FROM: Adeena Wilcox, Director of Assessing *aw*

DATE: July 28, 2022

RE: Ordinance 2022-35, Amending KPB 14.31, Special Assessments – Road Improvements, to Adjust Applicable Deadlines Regarding Application and Review of a Road Improvement Assessment District (Mayor)

This ordinance amends the road improvement assessment district (RIAD) code, KPB Chapter 14.31, sections 14.31.040, 14.31.050(E), and 14.31.055(C). The amendments will change the RIAD application deadline to May 1 of each year, and change the deadline in which the Roads Service Area Board must review the applications to July 1.

Since 2015, RIAD applications must be submitted by July 1 of each year, for construction in the following year. RIAD projects are managed by the special assessment coordinator, who is employed in the Assessing Department. In 2019, departmental duties for RIAD projects, including the public bidding process and awarding of contracts, transferred from the Road Service Area to the Purchasing and Contracting Department. The Borough's Assessing Department, Road Service Area, and Purchasing and Contracting Department have determined that additional time is necessary to complete an approved RIAD and to ensure construction is completed the year following application.

The Borough's best interest would be served by amending code to change the RIAD application deadline to May 1, and the deadline for the Roads Service Area Board to review all RIAD applications by July 1.

Your consideration of the ordinance is appreciated.

Kenai Peninsula Borough

Office of the Borough Clerk

MEMORANDUM

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

FROM: Johni Blankenship, Borough Clerk (JB)

DATE: August 9, 2022

RE: Proposition Summaries for 2022 Regular Election Brochure (Voter Pamphlet)

Kenai Peninsula Borough Code § 4.10.110 (A) states in part, "... the borough clerk shall prepare and mail to every borough box holder a brochure containing information approved by the assembly of a strictly factual nature pertaining to each proposition on the ballot,"

The following proposition summaries are being forwarded for Assembly review and approval for inclusion in the 2022 Voter Information Brochure (Voter Pamphlet).

Proposition No. 1: Reapportionment of Assembly and Board of Education Districts

Proposition No. 2: Educational Capital Improvement General Obligation Bonds

Proposition No. 3: Central Emergency Service Area Station Bonds and Approval of Project

Your consideration is appreciated.

KENAI PENINSULA BOROUGH PROPOSITION SUMMARY

PROPOSITION NO. 1

APPORTIONMENT OF THE ASSEMBLY AND BOARD OF EDUCATION

(To be voted on by all borough voters)

Every ten years, the federal government conducts a census and remits population figures to each state and county in the nation. Both state law and the Borough code require the Borough to review these figures and determine whether the current apportionment of the Assembly meets the constitutional mandate of equal representation and “one person - one vote.” The Borough is further mandated to place one or more plans of apportionment before the voters at its next regular election following final approval of a state redistricting plan.

On January 4, 2022, the Kenai Peninsula Borough Assembly declared itself and the Board of Education to be malapportioned through the adoption of Resolution 2022-003 and authorized the Assembly President to appoint a committee to review the distribution of population within the Borough, to conduct public hearings and solicit public comment with respect to Assembly and Board of Education apportionment, and to develop one or more plans for Assembly and Board of Education apportionment for consideration by the Borough Assembly. This committee met throughout the months of January, February and March. In April, the Committee submitted two different plans to the Assembly and recommended that the Assembly place both plans before the voters in October.

On May 3, 2022, the Assembly adopted Ordinance 2022-07 approving two plans for presentation to the voters. Conceptual maps of the two plans are provided on the following pages.

Plan 1: Nine (9) single member districts. If adopted by the voters, this plan would realign existing Assembly and Board of Education District boundaries to provide districts of approximately 6,533 residents. If the actual qualified voters of an existing Assembly/Board of Education District change by ten percent or more, the Assembly/Board of Education Member representing that District would be required to stand for reelection in October 2023. Additionally, the Assembly would decide whether or not Assembly/Board of Education members representing districts with changes affecting less than 10% of the district’s qualified voters will need to stand for reelection in 2023.

Plan 2: Eleven (11) single member districts. If adopted by the voters, this plan will create eleven (11) new Assembly and Board of Education Districts. Each of these districts will contain approximately 5,345 residents. The eleven (11) Assembly/Board of Education Seats would all be filled at the October 2023 election. The terms of office would be staggered so that three members would be elected for 1-year terms, four members would be elected for 2-year terms and four members would be elected for 3-year terms.

Following certification of the election, the Borough Assembly will adopt an ordinance putting into place the plan that receives a majority of the votes cast in October. Since it is the intent of the Borough to align Assembly Districts to follow state voter precinct lines as nearly as possible, the district lines on the conceptual maps presented prior to the election may be adjusted to follow the new precinct lines which were adopted by the State of Alaska in 2022.

FISCAL NOTE: Plan 2 would add two elected members to borough assembly and two elected members to the board of education. The cost to add two elected members to the borough assembly will add an approximate range of \$13,000 to \$72,000, depending on whether health care and all other benefits are exercised, in total costs to the Borough’s annual budget. The cost to add two elected members to the board of education will add an approximate range of \$7,750 to \$59,960, depending on whether health care benefits are exercised, in total costs to the School District’s annual budget.

BALLOT LANGUAGE
As approved by Ordinance 2022-07

PROPOSITION NO. 1 APPORTIONMENT OF THE ASSEMBLY AND BOARD OF EDUCATION

Choose one of the following plans for Kenai Peninsula Borough Assembly and Board of Education Representation:

_____ Plan 1: 9 single member districts

_____ Plan 2: 11 single member districts

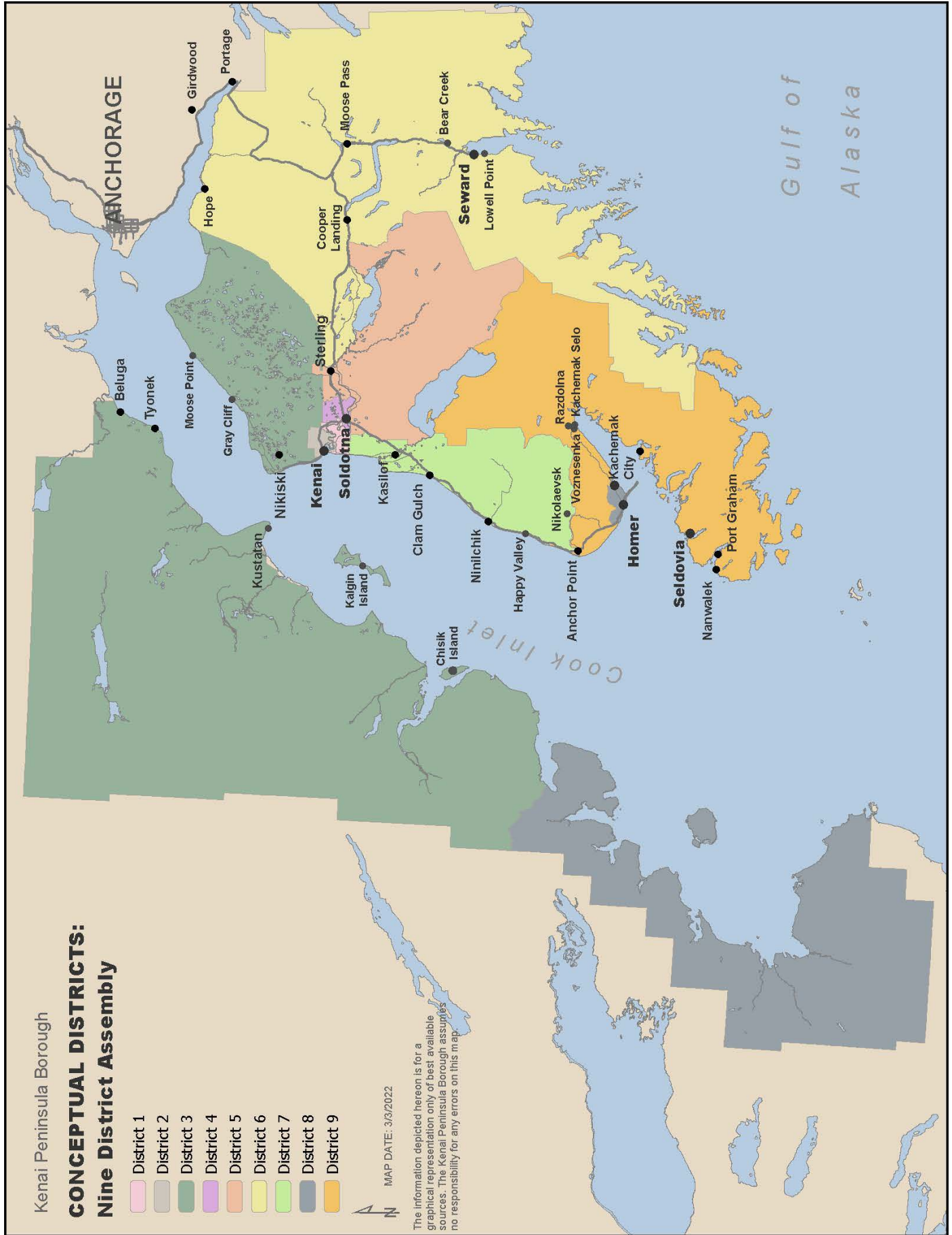
DESCRIPTION OF APPORTIONMENT PLAN: State law requires that the Kenai Peninsula Borough Assembly adopt an apportionment plan for Borough Assembly representation, following the 2020 federal census.

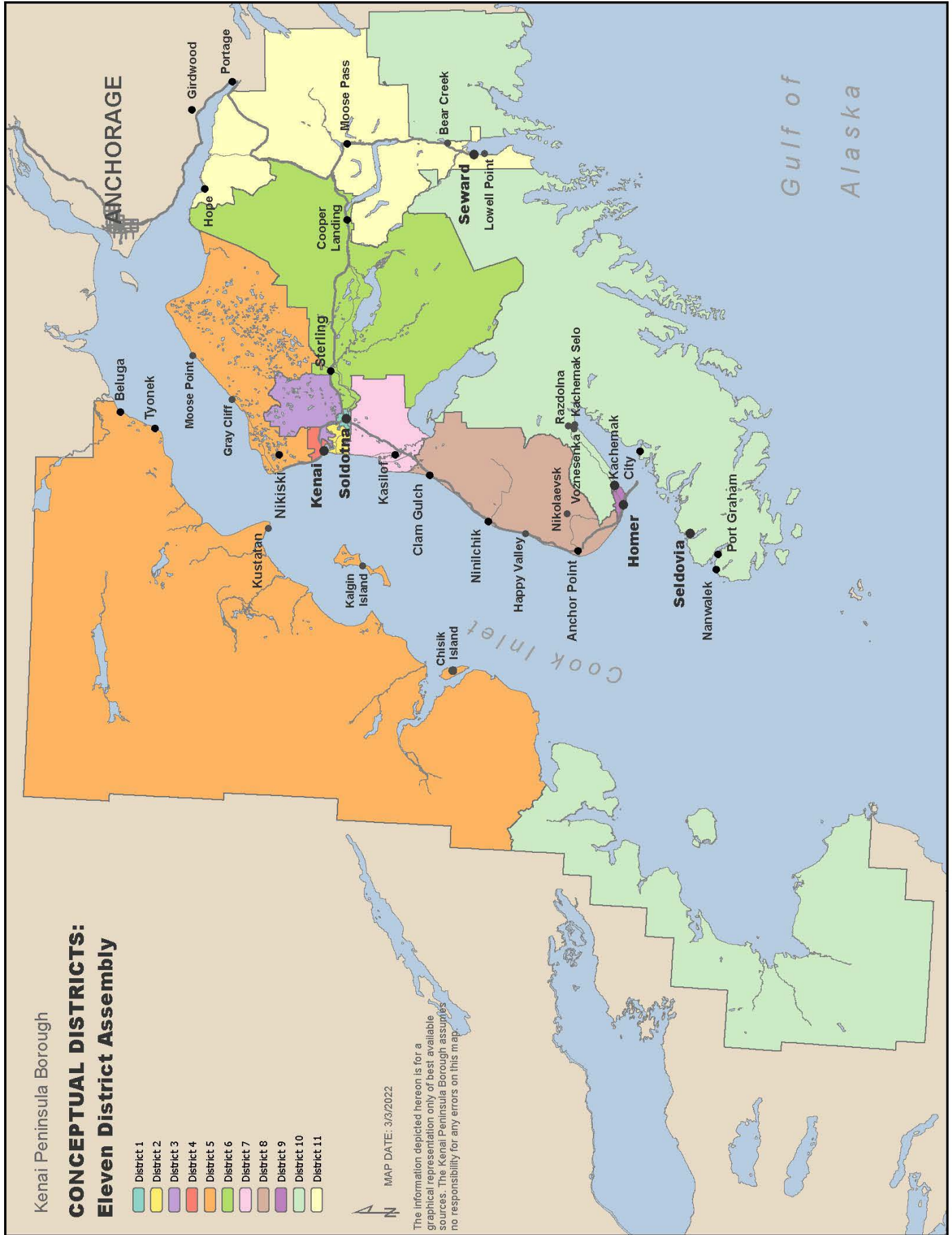
Kenai Peninsula Borough Ordinance 2022-07 meets this requirement by adopting and presenting to the voters for selection two representation and apportionment options, one of which is different from the current plan. The plan receiving the most votes will be put into place after the election.

The first option, Plan 1, would consist of nine (9) districts in the borough. Each district would have one assembly member and one board of education member, elected by the voters of that district.

The second option, Plan 2, would consist of eleven (11) districts in the borough. Each district would have one assembly member and one board of education member, elected by the voters of that district.

Plan 2 would add two elected members to borough assembly and two elected members to the board of education. The cost to add two elected members to the borough assembly will add an approximate range of \$13,000 to \$72,000, depending on whether health care and all other benefits are exercised, in total costs to the Borough’s annual budget. The cost to add two elected members to the board of education will add an approximate range of \$7,750 to \$59,960, depending on whether health care benefits are exercised, in total costs to the School District’s annual budget.





Kenai Peninsula Borough

Office of the Borough Clerk

MEMORANDUM

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

FROM: Johni Blankenship, Borough Clerk (JB)

DATE: August 9, 2022

RE: Proposition Summaries for 2022 Regular Election Brochure (Voter Pamphlet)

Kenai Peninsula Borough Code § 4.10.110 (A) states in part, "... the borough clerk shall prepare and mail to every borough box holder a brochure containing information approved by the assembly of a strictly factual nature pertaining to each proposition on the ballot,"

The following proposition summaries are being forwarded for Assembly review and approval for inclusion in the 2022 Voter Information Brochure (Voter Pamphlet).

Proposition No. 1: Reapportionment of Assembly and Board of Education Districts

Proposition No. 2: Educational Capital Improvement General Obligation Bonds

Proposition No. 3: Central Emergency Service Area Station Bonds and Approval of Project

Your consideration is appreciated.

KENAI PENINSULA BOROUGH PROPOSITION SUMMARY

PROPOSITION NO. 2

EDUCATIONAL CAPITAL IMPROVEMENT GENERAL OBLIGATION BONDS

(To be voted on by all borough voters)

BACKGROUND: Kenai Peninsula Borough School District (KPBSD) staff and administration met with Kenai Peninsula Borough (KPB) staff and administration to develop the list of School Capital Projects for the purpose of requesting voter approval in the October 4, 2022 election.

The operational and organization assessment study identifies and recommends that major maintenance, capital improvements, and facility replacement are a critical part of value-added facilities management. An in-depth facility asset inspection and review has been completed. A capital improvement list was developed with an estimated \$225 million worth of major maintenance and capital improvement projects. In collaboration, the KPBSD and the KPB identified twelve school projects as priority and critical to maintaining key infrastructure for both community and educational needs. The estimated costs of the projects submitted to the State of Alaska Department of Education are as follows:

Soldotna Elementary Reconstruction	\$21,500,000
Soldotna Preparatory Renovation (School District Administration)	\$18,500,000
School Student Drop-off improvements (Area Wide)	\$5,500,000
Seward and Nikiski High School Track and Field	\$4,500,000
KPB/KPBSD Maintenance Shop.....	\$5,000,000
Various School Roof Replacements	\$4,800,000
Kenai Middle School safety/Security renovation.....	\$2,500,000
Kenai High School Field Restroom and Concession	\$500,000
Homer High School Front Entrance Improvements.....	\$750,000
Soldotna High School Siding repair.....	\$2,000,000

Site improvements are needed at Homer High School to maintain building integrity. The Nikiski and Seward High School tracks surface and base asphalt have exceeded their useful life and are now deteriorating, and artificial turf will enable the school district and community greater utilization than natural turf without risking damage.

The roofs at the following schools in the Kenai Peninsula Borough are at the end of their useful life: Hope School, Mountain View Elementary and Nikiski North Star Elementary.

A feasibility study was completed for Soldotna area schools that indicated the need for replacement of the 62-year-old Soldotna Elementary school and relocation of the District office, River City Academy, Soldotna Montessori, Connections Home School to the former Soldotna Prep facility and necessary improvements required to meet educational requirements, alleviate overcrowding in the Borough Administration Building and extend the life of the facilities. The exterior building envelope is failing at Soldotna High School and repair of the building envelope will extend the life of the facilities and reduce energy consumption. Educational improvement projects are needed at Kenai Middle School and Kenai High School to more adequately serve the student population.

The expansion of the KPB/KPBSD maintenance shop will improve maintenance efficiency and allow for additional maintenance of our schools and equipment.

School traffic patterns have changed with an increase of student drop off by parents rather than buses, resulting in the backup of traffic onto adjacent roads and highways, the district has prioritized a number of these sites Chapman School, Homer Middle School, Kenai Middle School and Mountain View

Elementary.

It is expected the estimated cost of these capital improvements will not exceed sixty-five million five hundred fifty thousand dollars (\$65,550,000).

FISCAL NOTE: Voter approval for this proposition authorizes for each \$100,000 of assessed real and personal property value in the Borough (based on the estimated FY2023 areawide assessed valuation) an annual tax increase of approximately \$45 to retire the debt or \$25 if the State of Alaska lifts the debt service reimbursement moratorium. Debt service reimbursement is subject to annual legislative appropriation by the State of Alaska.

BALLOT LANGUAGE

As approved by Ordinance 2022-20

PROPOSITION NO. 2 EDUCATIONAL CAPITAL IMPROVEMENT GENERAL OBLIGATION BONDS

Shall the Kenai Peninsula Borough incur indebtedness and issue up to \$65,550,000 of general obligation bonds?

The general obligation bond proceeds will be used to pay costs of planning, designing, site preparations, construction, acquiring, renovating, installing, and equipping educational capital improvement projects including Soldotna Elementary replacement, Soldotna Preparatory renovation, School Student Drop-off, Seward & Nikiski High School Track and Field, KPB/KPBSD Maintenance Shop, Various School Roofs, Kenai Middle School Safety and Security Renovation, Kenai High School Field Restroom and Concession, Homer High School front Entrance improvements, Soldotna High School Siding and similar educational capital improvements in the Borough.

The indebtedness will be repaid from ad valorem taxes levied on all taxable property located within the Borough. The Borough will pledge its full faith and credit for repayment of the indebtedness.

Voter approval for this proposition authorizes for each \$100,000 of assessed real and personal property value in the Borough (based on the estimated FY2023 areawide assessed valuation) an annual tax increase of approximately \$45 to retire the debt or \$25 if the State of Alaska lifts the debt service reimbursement moratorium. Debt service reimbursement is subject to annual legislative appropriation by the State of Alaska

YES A “Yes” vote approves the issuance of bonds.

NO A “No” vote opposes the issuance of bonds.

Kenai Peninsula Borough
Office of the Borough Clerk

MEMORANDUM

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

FROM: Johni Blankenship, Borough Clerk (JB)

DATE: August 9, 2022

RE: Proposition Summaries for 2022 Regular Election Brochure (Voter Pamphlet)

Kenai Peninsula Borough Code § 4.10.110 (A) states in part, "... the borough clerk shall prepare and mail to every borough box holder a brochure containing information approved by the assembly of a strictly factual nature pertaining to each proposition on the ballot,"

The following proposition summaries are being forwarded for Assembly review and approval for inclusion in the 2022 Voter Information Brochure (Voter Pamphlet).

Proposition No. 1: Reapportionment of Assembly and Board of Education Districts

Proposition No. 2: Educational Capital Improvement General Obligation Bonds

Proposition No. 3: Central Emergency Service Area Station Bonds and Approval of Project

Your consideration is appreciated.

KENAI PENINSULA BOROUGH PROPOSITION SUMMARY

PROPOSITION NO. 3 CENTRAL EMERGENCY SERVICE AREA GENERAL OBLIGATION BONDS AND APPROVAL OF PROJECT

(To be voted on by all Central Emergency Service Area voters)

BACKGROUND: Central Emergency Services Soldotna Fire Station #1 (CES Station 1) was constructed in 1956 as a community hall. Subsequent additions in 1964-1967, 1973 and 1984, converted this building to the current fire station it is today. Even with these additions, the station has failed to keep up with today's operations and demands, and all reasonable measures for station expansion to meet safety services have been exhausted. CES Station 1 is the busiest fire station on the Kenai Peninsula, responding to over 2,500 calls for emergency response throughout the Central Emergency Service Area (CES). CES Station 1 is the primary fire response station, centrally located, and staffed to provide initial and supplemental support to the four other CES fire stations serving the approximately 25,000 service area residents. The Kenai Peninsula Borough (Borough) has completed a preliminary engineering report and study that documented many issues indicating that the current CES station 1 is undersized, has structural and building code deficiencies, and lacks storage, living, office, fire truck and ambulance space. Through the study, it was determined that CES Station 1 is inadequate for the daily operations, emergency response, workload, and staffing to meet the demands of the CES fire service area. The Central Emergency Service Area Board has determined that replacing the current CES Station 1 is its top priority to improve response capabilities. Increasing safety services to the residents with a new fire station is in the public's best interest. A replacement fire station will also provide space for emergency responder staffing and adequate storage for fire, ambulance, and rescue equipment, all necessary to meet today's and future emergency response demands. The completion of the replacement fire station is also expected to result in lower operating and maintenance costs for the service area in addition to reducing energy consumption. The replacement fire station will allow administration, training and emergency responders to be under one headquarters fire station, which will improve operational cohesion and communication while also reducing current overhead costs incurred by the service area due to staff located at multiple Borough facilities. The Central Emergency Service Area has purchased land for the replacement fire station.

FISCAL NOTE: The estimated cost to build and equip the replacement fire station does not exceed sixteen million five hundred thousand dollars (\$16,500,000). An estimated .36 mill rate increase throughout the Central Emergency Service Area will be required to pay debt service on the \$16,500,000 bond indebtedness. Voter approval for this proposition authorizes for each \$100,000 of assessed real and personal property value in the Central Emergency Service Area (based on the estimated FY2023 service area assessed valuation) an annual tax increase of approximately \$36 to retire the debt. No additional staff will be required to operate the replacement fire station.

BALLOT LANGUAGE

As approved by Ordinance 2022-24

PROPOSITION NO. 3 CENTRAL EMERGENCY SERVICE AREA STATION BONDS AND APPROVAL OF PROJECT

Shall the Kenai Peninsula Borough incur indebtedness and issue up to \$16,500,000 of general obligation bonds of the Central Emergency Service Area?

The bond proceeds will be used to pay the costs of planning, designing, acquiring property for, site preparation, constructing, installing and equipping new Central Emergency Services Fire Station located within the Central Emergency Service Area and pay costs of issuing the bond.

The indebtedness will be repaid from ad valorem taxes levied on all taxable property located within the Central Emergency Service Area. The Central Emergency Service Area will pledge its full faith and credit for repayment of the indebtedness.

Voter approval for this proposition authorizes for each \$100,000 of assessed real and personal property value in the Central Emergency Service Area (based on the estimated FY2023 service area assessed valuation) an annual tax increase of approximately \$36 to retire the debt.

YES A “Yes” vote approves the issuance of bonds.

NO A “No” vote opposes the issuance of bonds.

Kenai Peninsula Borough Assembly

MEMORANDUM

TO: Kenai Peninsula Borough Assembly Members

FROM: Brent Johnson, Assembly President *(B)* for Brent Johnson

DATE: August 9, 2022

RE: 2022 Meeting Schedule – AML scheduling conflict

Per KPB 22.40.010 (A), the 2022 meeting schedule was approved as presented at the November 9, 2021 Assembly meeting.

The Alaska Municipal League (AML) set its conference schedule after the 2022 Assembly meeting schedule was approved. AML typically holds its annual conference in November; however, for 2022 the conference has been scheduled for December 5-9. Therefore, I am requesting to amend the schedule to reschedule the December meeting from the 6th to the 13th. This change will allow KPB staff to attend affiliate conferences, Assembly members to attend the annual conference and for any newly elected assembly members to also attend Newly Elected Officials training.


MONTH	1ST MEETING	2ND MEETING	COMMENTS
August	9	23	2 nd and 4 th Tuesday Due to Primary Election on the 16 th
September	6	20	
October	11	25	2 nd and 4 th Tuesday Due to Election October 4, 2022 - Regular Municipal Election
November	15		3 rd Tuesday Due to October schedule and General Election on the 8 th Only one regular meeting scheduled – Winter Break
December	[6]13		Only one meeting scheduled – Holiday Break <u>AML annual conference December 5-9, 2022</u>

Your consideration is appreciated.

Kenai Peninsula Borough
Office of the Borough Mayor

MEMORANDUM

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

FROM: Charlie Pierce, Kenai Peninsula Borough Mayor 

DATE: July 20, 2022

RE: Appointments to the Emergency Services Communications Center
Advisory Board

In accordance with KPB2.60.040(B), appointments from the borough to the Emergency Services Communications Center Advisory Board are appointed by the Mayor and confirmed by the Assembly. The following appointments are forwarded to the Assembly for consideration and confirmation:


9-1-1 Dispatch Center	Tammy Goggia-Cockrell
Central Emergency Service Area	Chief Roy Browning
	Deputy Chief Dan Grimes, Alternate
Nikiski Fire Service Area	Vlad Glushkov

Thank you for your consideration.

Kenai Peninsula Borough
Office of the Borough Mayor

MEMORANDUM

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

FROM: Charlie Pierce, Kenai Peninsula Borough Mayor 

DATE: July 22, 2022

RE: Advisory Planning Commission Appointment

In accordance with KPB 21.02.050(B), appointments from the borough to the Advisory Planning Commission are appointed by the Mayor and confirmed by the Assembly. The following appointments are forwarded to the Assembly for consideration and confirmation:

Advisory Planning Commission

Glenda Radvansky

Thank you for your consideration.

Kenai Peninsula Borough
Office of the Borough Clerk

MEMORANDUM

TO: Charlie Pierce, Borough Mayor
THRU: Johni Blankenship, Borough Clerk (B)
FROM: Michele Turner, Deputy Borough Clerk (MT)
DATE: July 7, 2022
RE: Advisory Planning Commission Application for Appointment

A notice of vacancy for the Funny River Advisory Planning Commission Seat F was advertised on the borough's website. The application period closed on December 3, 2021 and has remained open until filled.

In accordance with KPB 21.02.050(B), the applicant listed below has been verified as a resident within the APC boundaries and is a qualified voter of the borough. The application is submitted herewith for your consideration.

Funny River Advisory Planning Commission – Seat F

Glenda Radvansky

cc: River Center

Kenai Peninsula Borough

Planning Department

Advisory Planning Commission Application Submitted 2022-05-26 23:05:10


APC/Seat: Funny River – Seat F (Term Expires 09/30/2022)

Name Glenda Radvansky	Mobile Phone 9073179077
Home Phone 9073179077	Work Phone 9073179077
Email alaskaglenda@gmail.com	Date of Birth [REDACTED]
SSN	Voter #
Residence Address 37070 Ansel Drive Soldotna, AK 99669	Mailing Address 37375 Chinook St Soldotna, AK 99669
How long have you lived in the area served by this Advisory Planning Commission? I have owned property since the mid '90s. I officially moved here in November 2021. We are building at the mailing address and staying at the residence address until the new house is ready - both are in Funny River.	What knowledge, experience, or expertise will you bring to this board? I am a registered Professional Civil Engineer with over 30 years of experience with public infrastructure design and construction.

Kenai Peninsula Borough
Office of the Borough Mayor

MEMORANDUM

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

FROM: Charlie Pierce, Kenai Peninsula Borough Mayor 

DATE: July 22, 2022

RE: Road Service Area Board Appointment

In accordance with KPB 16.41.020, appointments from the borough to the Road Service Area Board are appointed by the Mayor and confirmed by the Assembly. The following appointments are forwarded to the Assembly for consideration and confirmation:

Road Service Area Board
– West Region Seat

M. Kathryn Thomas

Thank you for your consideration.

Kenai Peninsula Borough
Office of the Borough Clerk

MEMORANDUM

TO: Charlie Pierce, Mayor
THRU: Johni Blankenship, Borough Clerk (JB)
FROM: Michele Turner, Deputy Borough Clerk (MT)
DATE: July 7, 2022
RE: Road Service Area Board Application

A notice of vacancy for the Road Service Area Board was advertised on the borough's webpage, Facebook page and was posted in the borough administration building. The application period closed on June 3, 2022 and has remained open until filled.

In accordance with to KPB 16.41.020, the applicant listed below has been verified as a qualified voter of the borough and resides in the West Region of the service area.

The application listed below is submitted for your consideration.

ROAD SERVICE AREA BOARD – WEST REGION SEAT

M. Kathryn Thomas

Thank you.


cc: Road Service Area Director

Kenai Peninsula Borough

Office of the Borough Clerk

Service Area Board Application Submitted 2022-07-06 17:06:24

Service Area: Roads, West Region (Kalifornsky/Kasilof/Ninilchik) (Term Expires 09/30/2023)

Applicant Name M. Kathryn Thomas	Daytime Phone 907-394-1663
Email arctech@alaska.net	Date of Birth 
Physical Residence Address 27895 Spruce Park Drive Soldotna, Alaska 99669	Mailing Address Box 3005 Kenai, Alaska 99611
SS #	Voter #
I have been a Resident of the Kenai Peninsula Borough for: 45 years, 4 months	I have been a Resident of the selected Service Area for: 45 years, 4 months
What knowledge, experience, or expertise will you bring to this board? <p>I am a retired civil (excavating) contractor, experienced in sand & gravel pit operations & material provision, gravel road maintenance, trucking, highway & road building, contract bid procedures, standard construction specifications & practices, construction project & contract management.</p> <p>I currently perform part time construction consulting work for national companies which provide construction surety bonds to project owners, on behalf of contractors to ensure payments made, project performance and completion. I exclude projects which include Kenai Peninsula contracts or contractors from the work I accept.</p> <p>I have served on many statewide boards focusing on the construction industry, resource development and business, such as Utility Contractors of Alaska, Associated General Contractors of Alaska, Arctic Power, Commission on Privatization and Delivery of Government Services, The Alaska Industry Alliance, and The Alaska State Chamber of Commerce.</p>	

Kenai Peninsula Borough
Office of the Borough Mayor

MAYOR'S REPORT TO THE ASSEMBLY

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

FROM: Charlie Pierce, Kenai Peninsula Borough Mayor *chi*

DATE: August 9, 2022

Assembly Request / Response

None

Agreements and Contracts

Authorization to Award a Contract for ITB22-055 Homer High School Roof
Phase 2 Partial Roof Replacement

Authorization to Award a Contract for ITB22-053 CPL Leachae
Infrastructure Improvements Phase 1

Authorization to Award a Contract for ITB22-043 Summer & Winter Road
Maintenance – North Region Unit 1

Authorization to Award a Contract for ITB22-056 Summer & Winter Road
Maintenance – Central Region Unit 5

Other

Transfer Remaining Road Funds to Current Projects

Tax Adjustment Request Approval

Investment Report quarter ended 6/30/22

Litigation Status Report – Quarter Ending 06/30/22

Revenue-Expenditure Report – June 2022

Budget Revisions – June 2022

Page -2-

Date: November 10, 2020

To: Members, Kenai Peninsula Borough Assembly

RE: Mayor's Report

Kenai Peninsula Borough

Purchasing and Contracting Department

MEMORANDUM

TO: Charlie Pierce, Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Carmen Vick, Project Manager *CV*

DATE: June 29, 2022

RE: Authorization to Award a Contract for ITB22-055 Homer High School Roof Phase 2 Partial Roof Replacement

The Purchasing and Contracting Office formally solicited and received bids for ITB22-055 Homer High School Phase II Partial Roof Replacement. Bid packets were released on May 27, 2022 and the Invitation to Bid was advertised in the Peninsula Clarion and Anchorage Daily News on June 27, 2022 and the Homer News on May 26, 2021

The project consists of providing all labor & materials to replace approx. 98,266 GSF of Architectural Shingle Roofing & Approx. 100 SF of EPDM by Aug 11th 2023. In addition, to include, internal gutter system, drain leaders, sumps, attic ventilation, heat trace components per contract documents. Scope of work to be coordinated with Owner Representative.

On the due date of June 22, 2022 two (2) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$2,450,000 was submitted by Earhart Roofing Co., Inc.

Your approval for this bid award is hereby requested. Funding for this project is in account number 400.72010.HHSRF.43011 and 400.72010.SLF03.43011.

CP ch

Charlie Pierce, Mayor

6/29/2022

Date

NA

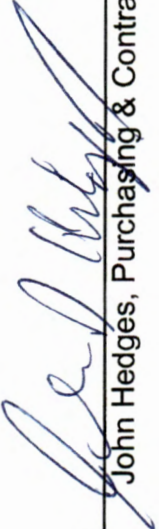
FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>400.72010.HHSRF.43011</u>	- \$264,674.89
Acct. No. <u>400.72010.SLF03.43011</u>	- \$2,185,325.11
By: <i>CV BH</i>	Date: <u>6/29/2022</u>

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB22-055 HOMER HIGH SCHOOL PHASE II PARTIAL ROOF REPLACEMENT

CONTRACTOR	LOCATION	BASE BID
Earhart Roofing Co., Inc.	Anchorage, Alaska	\$2,450,000.00
RPR, Inc., dba Rain Proof Roofing	Anchorage, Alaska	\$2,998,500.00

DUE DATE: June 22, 2022

KPB OFFICIAL: 
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough

Purchasing and Contracting Department

MEMORANDUM

TO: Charlie Pierce, Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

THRU: Lee Frey, Solid Waste Director *LF*

FROM: Kevin Kinnie, Project Manager *KK*

DATE: June 29, 2022

RE: Authorization to Award a Contract for ITB22-053 CPL Leachate Infrastructure Improvements Phase I

The Purchasing and Contracting Office formally solicited and received bids for ITB22-053 CPL Leachate Infrastructure Improvements Phase I. Bid packets were released on May 25, 2022 and the Invitation to Bid was advertised in the Peninsula Clarion and Anchorage Daily News on May 25, 2022.

The project consists of providing all labor & materials for the construction of a new 4.1 million gallon leachate pond, relining and expansion of an existing leachate pond to 1 million gallons, relocation of an existing stormwater pond, construction of a new pump house and other piping and operational improvements.

On the due date of June 16, 2022 five (5) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$2,379,190.00 was submitted by Southcentral Construction, Inc.

Your approval for this bid award is hereby requested. Funding for this project is in account number 411.32122.SLF02.43011.

CP *ckin*

 Charlie Pierce, Mayor

6/29/2022


 Date

NA

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No.	411.32122.SLF02.43011
Amount	\$2,379,190.00
By: <i>CK</i> <i>BH</i>	Date: 6/29/2022

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING****BID TAB FOR: ITB22-053 CPL Leachate Infrastructure Improvements Phase I**

CONTRACTOR	LOCATION	BASE BID
Southcentral Construction, Inc.	Anchorage, Alaska	\$2,379,190.00
Drennon Construction	Fairbanks, Alaska	\$2,393,952.00
Foster Construction, LLC	Soldotna, Alaska	\$2,540,700.00
Granite Construction Company	Anchorage, Alaska	\$3,453,650.00
Tutka, LLC	Wasilla, Alaska	\$4,339,950.00

DUE DATE: June 22, 2022**KPB OFFICIAL:**
John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough

Road Service Area

MEMORANDUM

TO: Charlie Pierce, Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Dil Uhlin, Road Service Area Director *DU*

DATE: June 24, 2022

RE: Authorization to Award a Contract for ITB22-046 Summer & Winter Road Maintenance – North Region Unit 1

The Purchasing and Contracting Office formally solicited and received bids for the ITB22-046 Summer & Winter Road Maintenance, North Region Unit 1. Bid packets were released on April 6, 2022 and the Invitation to Bid was advertised in the Peninsula Clarion on April 6, 2022, and in the Homer News on April 7, 2022.

The project consists of furnishing all labor, materials and equipment to perform summer and winter road maintenance.

On the due date of May 4, 2022, (3) one bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$119,976.00 was submitted by Commercial Automotive Repair and Equipment Services, Inc.

Your approval for this bid award is hereby requested. Funding for this project is in account number 236.33950.00000.43592.

[Signature]
 Charlie Pierce, Mayor

6/27/2022
 Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>236.33950.00000.43592</u>	
Amount <u>\$119,976.00</u>	
By: <i>[Signature]</i>	Date: <u>6/24/2022</u>

NA

KENAI PENINSULA BOROUGH PURCHASING & CONTRACTING

BID TAB FOR: ITB22-046 SUMMER & WINTER MAINTENANCE - NORTH REGION, UNIT 1

CONTRACTOR	LOCATION	BASE BID
Commerical Automotive Repair & Equipment Services, Inc.	Kenai, Alaska	\$119,976.00
D & L Constructin Co., Inc.	Cooper Landing, Alaska	\$193,125.00
Chumley's Inc.	Nikiski, Alaska	\$264,000.00

DUE DATE: May 4, 2022

KPB OFFICIAL:

John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough

Road Service Area

MEMORANDUM

TO: Charlie Pierce, Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

FROM: Dil Uhlin, Roads Service Area Director *DU*

DATE: June 21, 2022

RE: Authorization to Award a Contract for ITB22-056 Summer & Winter Road Maintenance – Central Region Unit 5

The Purchasing and Contracting Office formally solicited and received bids for the ITB22-056 Summer & Winter Road Maintenance, Central Region Unit 5. Bid packets were released on May 25, 2022 and the Invitation to Bid was advertised in the Peninsula Clarion on May 25, 2022.

The project consists of furnishing all labor, materials and equipment to perform summer and winter road maintenance.

On the due date of June 13 2022, four (4) bids were received and reviewed to ensure that all the specifications and delivery schedules were met. The low bid of \$128,400.00 was submitted by Steam on Wheels, LLC.

Your approval for this bid award is hereby requested. Funding for this project is in account number 236.33950.00000.43592.



 Charlie Pierce, Mayor

6/22/2022

 Date

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>236.33950.00000.43592</u>	
Amount <u>\$128,400.00 – FY23</u>	
By: <u><i>CS</i></u> <u><i>BH</i></u>	Date: <u>6/21/2022</u>

NA

**KENAI PENINSULA BOROUGH
PURCHASING & CONTRACTING**

BID TAB FOR: ITB22-056 Summer & Winter Road Maintenance - Central Region, Unit 5

CONTRACTOR	LOCATION	BASE BID
Steam on Wheels, LLC	Soldotna, Alaska	\$128,400.00
River City Construction, LLC	Soldotna, Alaska	\$137,400.00
Summit Excavation, Inc.	Soldotna, Alaska	\$162,600.00
D & L Construction Co., Inc.	Cooper Landing, Alaska	\$181,125.00

DUE DATE: June 13, 2022

KPB OFFICIAL:


John Hedges, Purchasing & Contracting Director

Kenai Peninsula Borough

Purchasing & Contracting

MEMORANDUM

TO: Charlie Pierce, Mayor

THRU: John Hedges, Purchasing & Contracting Director *JH*

THRU: Dil Uhlin, Road Service Area Director *DU*

FROM: Andrew Walsh, Project Manager *AW*

DATE: June 28, 2022

RE: Transfer Remaining Road Funds to Current Projects

The Purchasing and Contracting Office has requested bids to construct Skyline Road. The bids received for the project are higher than the appropriated amount.

After review of all road service area accounts, there are funds from projects, which can be utilized to fund this project.

Remaining Funds from Accounts:

\$253,000 from account 434-33950-N3POL-49999 Poolside Ave.

Purchasing will be transferring funds from the Poolside Road project to fund the Skyline Road and Chinulna Road projects. The Skyline Project needs \$120,000 to complete. The remainder of \$133,000 will be dedicated to fund the Chinulna Project.





Charlie Pierce, Borough Mayor

6/29/2022

Date

NA

FINANCE DEPARTMENT FUNDS VERIFIED	
Acct. No. <u>434.33950.W1CHN.43011 - \$133,000</u>	
Acct. No. <u>434.33950.W6SKY.43011 - \$120,000</u>	
By:  <i>CF</i>  <i>BH</i>	Date: <u>6/29/2022</u>

Kenai Peninsula Borough
Assessing Department

MEMORANDUM

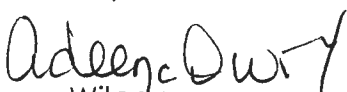
TO: Charlie Pierce, Borough Mayor
FROM: Adeena Wilcox, Director of Assessing
DATE: July 8, 2022
RE: Tax Adjustment Request Approval

Attached is a spreadsheet of tax adjustment requests required by changes to the assessment roll. These adjustments are being submitted to the Finance Department for processing.

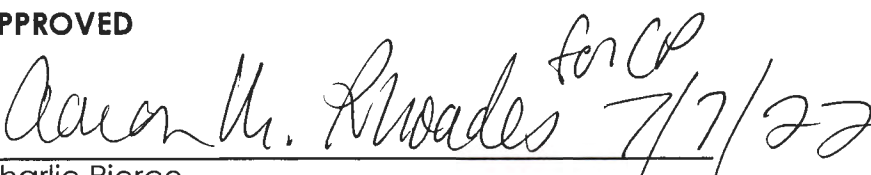

Borough code 5.12.119 (D) authorizes the mayor to approve tax adjustment requests prepared by the borough assessor.

I hereby certify that I have reviewed the tax adjustment requests submitted for your signature and I find them to be proper and correct.

DATED: July 8, 2022


Adeena Wilcox
Director of Assessing

APPROVED


Charlie Pierce
Borough Mayor 

JULY TARS

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
TAG 11 (assessed)	\$0				
(taxable)	(\$347,900)				
TAG 20 (assessed)	\$0				
(taxable)	\$175,500				
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$0				
(taxable)	(\$496,900)				
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 42 (assessed)					
(taxable)					
TAG 43 (assessed)					
(taxable)					
TAG 52 (assessed)					
(taxable)					
TAG 53 (assessed)					
(taxable)					
TAG 54 (assessed)					
(taxable)					
TAG 55 (assessed)					
(taxable)					
TAG 57 (assessed)					
(taxable)					
TAG 58 (assessed)	(\$836,100)				
(taxable)	(\$1,270,500)				
TAG 61 (assessed)					
(taxable)					
TAG 63 (assessed)					
(taxable)					
TAG 64 (assessed)					
(taxable)					
TAG 65 (assessed)					
(taxable)					
TAG 67 (assessed)					
(taxable)					
TAG 68 (assessed)	(\$38,607)				
(taxable)	(\$237,607)				
TAG 70 (assessed)					
(taxable)					
TAG 80 (assessed)					
(taxable)					
TAG 81 (assessed)	\$0				
(taxable)	(\$222,600)				
TOTAL ASSESSED	(\$874,707)	\$0	\$0	\$0	\$0
TOTAL TAXABLE	(\$2,400,007)	\$0	\$0	\$0	\$0
KPB FLAT TAX	(\$550)	(\$50)			

JULY TARS CITY VALUES

	2022	2021	2020	2019	2018
TAG 10 (assessed)					
(taxable)					
Seldovia Flat Tax					
TAG 20 (assessed)	\$0				
(taxable)	\$145,500				
Homer Flat Tax					
TAG 21 (assessed)					
(taxable)					
TAG 30 (assessed)	\$0				
(taxable)	(\$260,800)				
Disability Tax Credit					
TAG 40 (assessed)					
(taxable)					
TAG 41 (assessed)					
(taxable)					
TAG 70 (assessed)	\$0				
(taxable)	(\$150,000)				
Soldotna Flat Tax					
TAG 80 (assessed)					
(taxable)					

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2021 TAR NUMBER 68-21-019

PARCEL ID 99035

PRIMARY OWNER CAMBA BRANDON O

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
BOAT CLASS/COUNT	<u>BC3 - 1</u>	<u>BC3 - 0</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u></u>	<u></u>
KPB TAXABLE (VT 1003)	<u></u>	<u></u>
CITY ASSESSED (VT 1011)	<u></u>	<u></u>
CITY TAXABLE (V 1013)	<u></u>	<u></u>

EXPLANATION MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER. TAXPAYER HAD
INFORMED KPB STAFF THAT BOAT SOLD IN 2020. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.

		CHANGE SUMMARY
DATE	<u>06/13/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>C. JOHNSON</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$50)</u>
		CITY FLAT TAX <u>\$0</u>

MANIFEST CLERICAL ERROR - CHECKLIST

The Assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and trace by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00099035

X _____ Typographical, computational or other similar error?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER. TAXPAYER HAD INFORMED KPB STAFF THAT BOAT SOLD IN 2020. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.


X _____ Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER. TAXPAYER HAD INFORMED KPB STAFF THAT BOAT SOLD IN 2020. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.

X _____ Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 MANIFEST CLERICAL ERROR. 2021 SUPPLEMENTAL ROLLOVER. TAXPAYER HAD INFORMED KPB STAFF THAT BOAT SOLD IN 2020. ACCOUNT SHOULD HAVE BEEN CLOSED FOR 2021.

Certified Value	Land	_____
	Improvements	_____
	Personal Property	_____
	Total	\$0

Adjusted Value	Land	_____
	Improvements	_____
	Personal Property	_____
	Total	\$0

Prepared by Clyde Johnson 6/13/2022

Approved by  6/12/22
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR	<u>2022</u>	TAR NUMBER	<u>70-22-001</u>
PARCEL ID	<u>100834</u>		
PRIMARY OWNER	<u>FIVE DOGS FISHING LLC</u>		

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>67</u>
BOAT CLASS/COUNT	<u>BC-3</u>	<u>BC-3</u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$0</u>	<u>\$0</u>
KPB TAXABLE (VT 1003)	<u>\$0</u>	<u>\$0</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION MANIFEST CLERICAL ERROR. 2022 ACCT TRSNFR FROM PERS TO BUS, TAG NOTED

ON MR FILING AS TAG 67, NO LONGER IN TAG 70. TAG CHANGE OVERLOOKED DURING PROCESSING.

FLAT RATE FOR VESSEL ONLY TAG 70 & TAG 67

	CHANGE SUMMARY
DATE	<u>07/05/22</u>
SUBMITTED BY	<u>M PAYFER</u>
VERIFIED BY	<u>C. FINLEY</u>
	KPB ASSESSED <u>\$0</u>
	KPB TAXABLE <u>\$0</u>
	CITY ASSESSED <u>\$0</u>
	CITY TAXABLE <u>\$0</u>
	KPB FLAT TAX <u></u>
	CITY FLAT TAX <u>(\$50)</u>

Field Name	Value
Default - Default Value Group	-1
Assessed	Assessed Value
Assessed	Built Personal Class 3 Credit Improvement Market value
TAG	TAG
Assessed	Built Assessed Value Bolt Personal Class 3 Personal Property Assessed Value Total Assessed Value - City Total City Optional Exempt Value Total Assessed Value Borough
Taxable	City Taxable Value City Taxable Value Taxable Value - Borough
Exemption	Exemption Value City Exemption Value City QP PP Bur \$100K Exc Value QP PPV 100K Exemption QP PPV Borough \$100K Exemption QP PPV City \$100K Exemption QP PPV City \$100K Exemption Exemption Value Borough
Date	Year of Cadastre Effective Date of Value Change

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 00100834

X Typographical, computational or other similar error?
Identify & Describe:
 2022 ACCT TRSNFR FROM PERS TO BUS, TAG NOTED ON MR FILING AS TAG 67,
 NO LONGER IN TAG 70. TAG CHANGE OVERLOOKED DURING PROCESSING.

X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 2022 ACCT TRSNFR FROM PERS TO BUS, TAG NOTED ON MR FILING AS TAG 67,
 NO LONGER IN TAG 70. TAG CHANGE OVERLOOKED DURING PROCESSING.

X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 2022 ACCT TRSNFR FROM PERS TO BUS, TAG NOTED ON MR FILING AS TAG 67,
 NO LONGER IN TAG 70. TAG CHANGE OVERLOOKED DURING PROCESSING.

Certified Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Adjusted Value	Land	
	Improvements	
	Personal Property	\$0
	Total	\$0

Prepared by M PAYFER 7/5/2022

Approved by  7/5/22
 Department Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022 TAR NUMBER 68-22-001

PARCEL ID 101034

PRIMARY OWNER CELTIC COMMERCIAL FINANCE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>68</u>	<u>68</u>
BOAT CLASS/COUNT	<u></u>	<u></u>
PLANE CLASS/COUNT	<u></u>	<u></u>
KPB ASSESSED (VT 1001)	<u>\$285,406</u>	<u>\$246,799</u>
KPB TAXABLE (VT 1003)	<u>\$185,406</u>	<u>\$146,799</u>
CITY ASSESSED (VT 1011)	<u>\$0</u>	<u>\$0</u>
CITY TAXABLE (V 1013)	<u>\$0</u>	<u>\$0</u>

EXPLANATION 2022 MAIN ROLL FILER, CLERICAL ERROR, INPUT INCORRECT YR OF PUR.

		CHANGE SUMMARY
DATE	<u>05/24/22</u>	KPB ASSESSED <u>(\$38,607)</u>
SUBMITTED BY	<u>M PAYFER</u>	KPB TAXABLE <u>(\$38,607)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u>\$0</u>

Address	Default - Default Value Group	Appraised	Value	Is Public	Current Date of Value Change	Previous Date of Value Change	Expand to Filter Values
		Appraised	Improvement Market Value				
			TAG				
			TAG ID				
		Assessed	Furniture, Fixtures & Equipment				
			Personal Property Assessed Value				
			Total Assessed Value - City				
			Total Borough Optional Exempt Value				
			Total City Optional Exempt Value				
			Total Assessed Value - Borough				
		Taxable	City Taxable Value	68 - WESTERN EMERGENCY S/S			
			Taxable Value - Borough				
		Exemption	Exemption Value City	68 - WESTERN EMERGENCY S/S			
			OP PP Bur \$100K Ex Value				
			OP PPV 100K Exemption				
			OP PPV Borough \$100K Exemption				
			OP PPV City \$100K Exemption				
		Date	Exemption Value Borough				
			Year of Cadastre				
			Effective date of value change				

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00101034

- X Typographical, computational or other similar error?
Identify & Describe:
 CLERICAL ERROR, INPUT INCORRECT YR OF PURCHASE, INCREASED VALUE IN ERROR
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 CLERICAL ERROR, INPUT INCORRECT YR OF PURCHASE, INCREASED VALUE IN ERROR
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 CLERICAL ERROR, INPUT INCORRECT YR OF PURCHASE, INCREASED VALUE IN ERROR

Certified Value	Land	
	Improvements	
	Personal Property	\$185,406
	Total	\$185,406

Adjusted Value	Land	
	Improvements	
	Personal Property	\$146,799
	Total	\$146,799

Prepared by M PAYFER 5/24/2022

Approved by *[Signature]* 6/5/22
 Department Director Date

.....

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 30-22-001PARCEL ID 045-030-18PRIMARY OWNER MCMOORE KIP

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>12,300</u>	<u>12,300</u>
IMPROVEMENT ASSESSED (VT5)	<u>291,900</u>	<u>291,900</u>
KPB ASSESSED (VT 1001)	<u>304,200</u>	<u>304,200</u>
KPB TAXABLE (VT 1003)	<u>304,200</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>304,200</u>	<u>304,200</u>
CITY TAXABLE (VT 1013)	<u>304,200</u>	<u>154,200</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY.

		CHANGE SUMMARY
DATE	<u>07/06/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$304,200)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$150,000)</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

TAX ADJUSTMENT REQUESTROLL/YEAR 2022TAR NUMBER 30-22-002PARCEL ID 045-153-20PRIMARY OWNER GIBBS, MARLEN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>10,900</u>	<u>10,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>207,200</u>	<u>207,200</u>
KPB ASSESSED (VT 1001)	<u>218,100</u>	<u>218,100</u>
KPB TAXABLE (VT 1003)	<u>0</u>	<u>218,100</u>
CITY ASSESSED (VT 1011)	<u>218,100</u>	<u>218,100</u>
CITY TAXABLE (VT 1013)	<u>68,100</u>	<u>218,100</u>

EXPLANATION MANIFEST CLERICAL ERROR; SENIOR EXEMPTION APPLICANT DECEASED 9/19/21.

		CHANGE SUMMARY
DATE	<u>06/10/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$218,100</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$150,000</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 00079519

- YES Typographical, computational or other similar error?
Identify & Describe:
 SENIOR APPLICANT DECEASED PRIOR TO 1-1-2022 - WAS NOT DETECTED BY CLERK
- YES Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, EXEMPTION WAS NOTED ON ALL BOROUGH STATEMENTS. HEIRS TO THE DECEASED SHOULD HAVE LET THE BOROUGH KNOW THAT APPLICANT WAS DECEASED.
- YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, THE CLERK APPROVED THE EXEMPTION WHEN THE APPLICANT WAS DECEASED.

Certified Value	Land	<u>\$10,900</u>
	Improvements	<u>\$207,200</u>
	Personal Property	<u> </u>
	Total	<u>\$218,100</u>
Adjusted Value	Land	<u>\$10,900</u>
	Improvements	<u>\$207,200</u>
	Personal Property	<u> </u>
	Total	<u>\$218,100</u>

Prepared by SGUZMAN 6/10/2022
 Date

Approved by Adeem Owt 6/14/22
 Department/Director Date

.....

TAX ADJUSTMENT REQUESTROLL/YEAR 2022TAR NUMBER 30-22-003PARCEL ID 049-160-76PRIMARY OWNER WHITELEY, GARY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>21,700</u>	<u>21,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>383,800</u>	<u>383,800</u>
KPB ASSESSED (VT 1001)	<u>405,500</u>	<u>405,500</u>
KPB TAXABLE (VT 1003)	<u>355,500</u>	<u>55,500</u>
CITY ASSESSED (VT 1011)	<u>405,500</u>	<u>405,500</u>
CITY TAXABLE (VT 1013)	<u>405,500</u>	<u>255,500</u>

EXPLANATION MANIFEST CLERICAL ERROR - SENIOR EXEMPTION APPROVED FOR 2022CLERK ERROR IN AUDIT FOLLOW UP

		CHANGE SUMMARY
DATE	<u>07/06/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$150,000)</u>
		KPB FLAT TAX <u>-</u>
		CITY FLAT TAX <u>-</u>

Additional Values

Default - Default Value Group

Legal Acres

Approved
Improvement Market Value
Land Market Value

TAG

Assessed
TAG,ld
Improvements

Land

Parcel Assessed Value
Personal Property Assessed Value
Qualified for Exemption

Total Assessed Value - City

Total Borough Optional Exempt Value

Total City Optional Exempt Value

Total Mandatory Exempt Value

Unqualified Improvements
Unqualified Land

Land Assessed Value

Improvement Assessed Value

Total Assessed Value - Borough

City Taxable Value

Taxable Value - Borough

BOROUGH SENIOR Exempt Value

Cap for Senior Exemption

Exemption Value City

OP Residential Boro Exemption

OP Senior Resident > 150K Exempt Value

Residential Exemption

Senior Citizen Exemption

Senior Mandatory Exempt Value

Senior Mandatory/Imp

Working Improvement Assessed Value

Exemption Value Borough

Year of Cadastre

Effective rate of value change

Expand to filter values

MP - 000000000000

0 - 000000000000

MP - 000000000000

MP - 000000000000

MP - 000000000000

MP - 000000000000

MP - 000000000000

MP - 000000000000

MP - 000000000000

MP - 000000000000

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MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 04916076

YES Typographical, computational or other similar error?
Identify & Describe:
 YES, EXEMPTION EXAMINER FAILED TO ENTER THE CORRECT NOTE TO GENERATE
 A REMINDER TO APPLY FOR THE FOLLOWING YEAR. APPLICANT WAS NOT
 NOTIFIED HE NEEDED TO REAPPLY

YES Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 YES, EXEMPTION DID NOT APPEAR ON ANY BOROUGH CORRESPONDENCE

YES Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 YES, EXEMPTION EXAMINER FAILED TO ENTER CORRECT CODE TO GENERATE THE
 COMPUTER LIST OF APPLICANTS WHO NEEDED TO REAPPLY.

Certified Value	Land	\$21,700
	Improvements	\$383,800
	Personal Property	
	Total	\$405,500

Adjusted Value	Land	\$21,700
	Improvements	\$383,800
	Personal Property	
	Total	\$405,500

Prepared by SGUZMAN 7/6/2022

Approved by  7/6/22
 Department Director Date

TAX ADJUSTMENT REQUESTROLL/YEAR 2022TAR NUMBER 30-22-004PARCEL ID 049-210-35PRIMARY OWNER ZOLLMAN KATHLEEN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>130</u>	<u>130</u>
LAND ASSESSED (VT4)	<u>12,500</u>	<u>12,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>0</u>	<u>0</u>
KPB ASSESSED (VT 1001)	<u>12,500</u>	<u>12,500</u>
KPB TAXABLE (VT 1003)	<u>12,500</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>12,500</u>	<u>12,500</u>
CITY TAXABLE (VT 1013)	<u>12,500</u>	<u>0</u>

EXPLANATION SENIOR CONTIG TO 04921036, APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>06/22/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$12,500)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$12,500)</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 30-22-005PARCEL ID 049-210-36PRIMARY OWNER ZOLLMAN, KATHLEEN

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>30</u>	<u>30</u>
CLASS CODE	<u>130</u>	<u>130</u>
LAND ASSESSED (VT4)	<u>12,500</u>	<u>12,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>85,800</u>	<u>85,800</u>
KPB ASSESSED (VT 1001)	<u>98,300</u>	<u>98,300</u>
KPB TAXABLE (VT 1003)	<u>98,300</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>98,300</u>	<u>98,300</u>
CITY TAXABLE (VT 1013)	<u>98,300</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPLIED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>06/22/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$98,300)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>(\$98,300)</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 58-22-001PARCEL ID 055-074-40PRIMARY OWNER Henry, Eric

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>390</u>	<u>390</u>
LAND ASSESSED (VT4)	<u>93,200</u>	<u>14,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>59,000</u>	<u>59,000</u>
KPB ASSESSED (VT 1001)	<u>152,200</u>	<u>73,000</u>
KPB TAXABLE (VT 1003)	<u>152,000</u>	<u>73,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Clerical Error

CHANGE SUMMARY

DATE	<u>07/06/22</u>	KPB ASSESSED	<u>(\$79,200)</u>
SUBMITTED BY	<u>L. Crane</u>	KPB TAXABLE	<u>(\$79,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u>_____</u>
		CITY FLAT TAX	<u>_____</u>

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 055-074-40

- X Typographical, computational or other similar error?
Identify & Describe:
Farm application received on time, application misfiled and did not get processed
- X Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
Farm application received on time, application misfiled and did not get processed.
- X Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
Farm application received on time, application misfiled and did not get processed

Certified Value	Land	<u>\$93,200</u>
	Improvements	<u>\$59,000</u>
	Personal Property	<u> </u>
	Total	<u>\$152,200</u>

Adjusted Value	Land	<u>\$14,000</u>
	Improvements	<u>\$59,000</u>
	Personal Property	<u> </u>
	Total	<u>\$73,000</u>

Prepared by	<u>L Crane</u>	<u>7/6/2022</u>
		Date
Approved by	<u></u>	<u>7/6/22</u>
	Department Director	Date

TAX ADJUSTMENT REQUESTROLL/YEAR 2022TAR NUMBER 58-22-002PARCEL ID 055-290-83PRIMARY OWNER Davis, Richard & Terry

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>601,900</u>	<u>145,000</u>
IMPROVEMENT ASSESSED (VT5)	<u>227,000</u>	<u>227,000</u>
KPB ASSESSED (VT 1001)	<u>828,900</u>	<u>372,000</u>
KPB TAXABLE (VT 1003)	<u>778,900</u>	<u>322,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION Clerical Error

CHANGE SUMMARY

DATE	<u>07/06/22</u>	KPB ASSESSED	<u>(\$456,900)</u>
SUBMITTED BY	<u>A Wilcox</u>	KPB TAXABLE	<u>(\$456,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

Account Name	Default - Default	Value Group	Value Type	Unit	Secondary Entity	Expand to Filter Values
Appraised			Legal Acres	2.74 ACRES		2.74 ACRES
			Improvement Market Value	\$227,000.00		\$227,000.00
			Land Market Value	\$601,900.00		\$601,900.00
			TAC	58.00		58.00
Assessed			Improvements	58.00		58.00
			Land	\$227,000.00		\$227,000.00
			Parcel Assessed Value	\$601,900.00		\$601,900.00
			Personal Property Assessed Value	\$828,900.00		\$828,900.00
			Qualified for Exemption	0		0
			Total Assessed Value - City	\$828,900.00		\$828,900.00
			Total Borough Optional Exempt Value	0		0
			Total City Optional Exempt Value	\$50,000.00		\$50,000.00
			Land Assessed Value	\$601,900.00		\$601,900.00
			Improvement Assessed Value	\$227,000.00		\$227,000.00
Taxable			Total Assessed Value - Borough	\$828,900.00		\$828,900.00
			City Taxable Value	0		0
			Taxable Value - Borough	\$778,900.00		\$778,900.00
			Exemption Value City	0		0
Exemption			OP Residential Boro Exemption	\$50,000.00		\$50,000.00
			Residential Exemption	\$50,000.00		\$50,000.00
			Working Improvement Assessed Value	\$227,000.00		\$227,000.00
			Exemption Value Borough	\$50,000.00		\$50,000.00
Date			Year of Calculations	2022,0000000000		2022,0000000000
			Effective date of value change	20220101,0000000000		20220101,0000000000

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 055-290-83

 x Typographical, computational or other similar error?
Identify & Describe:
Land type input incorrectly.

 x Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
Land type input incorrectly.

 x Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
Land type input incorrectly.

Certified Value	Land	\$601,900
	Improvements	\$227,000
	Personal Property	
	Total	\$828,900

Adjusted Value	Land	\$145,000
	Improvements	\$227,000
	Personal Property	
	Total	\$372,000

Prepared by A Wilcox 7/6/2022

Approved by  7/6/22
 Department Director Date

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TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 58-22-003PARCEL ID 055-421-23PRIMARY OWNER BROWN, DONNA

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>22,200</u>	<u>22,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>458,300</u>	<u>458,300</u>
KPB ASSESSED (VT 1001)	<u>480,500</u>	<u>480,500</u>
KPB TAXABLE (VT 1003)	<u>430,500</u>	<u>130,500</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY.

CHANGE SUMMARY

DATE	<u>06/22/22</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$300,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 58-22-004PARCEL ID 055-430-24PRIMARY OWNER AVIGO, MARC

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>350</u>	<u>350</u>
LAND ASSESSED (VT4)	<u>76,500</u>	<u>76,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>580,400</u>	<u>580,400</u>
KPB ASSESSED (VT 1001)	<u>656,900</u>	<u>656,900</u>
KPB TAXABLE (VT 1003)	<u>606,900</u>	<u>489,300</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/01/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$117,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Value Group	Type	Value Type	Exemption	Property Address	Expand to Filter Values	
					Property Address	Amount
Appraised	Assessed	Legal Acres			.92 Acres	
		Improvement Market Value			\$580,400.00	\$580,400.00
		Land Market Value			\$76,500.00	\$76,500.00
		TAG			\$8.00	\$8.00
		TAG Id			\$8.00	\$8.00
		Improvements			\$580,400.00	\$580,400.00
		Land			\$76,500.00	\$76,500.00
		Partial Assessed Value			\$656,900.00	\$656,900.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$656,900.00	\$656,900.00
Taxable	Exemption	Total Assessed Value - City			0	0
		Total Borough Optional Exempt Value			\$50,000.00	\$200,000.00
		Total City Optional Exempt Value			0	0
		Total Mandatory Exempt Value				\$150,000.00
		Land Assessed Value			\$76,500.00	\$76,500.00
		Improvement Assessed Value			\$580,400.00	\$580,400.00
		Total Assessed Value - Borough			\$656,900.00	\$656,900.00
		City Taxable Value		50 - CENTRAL EMERGENCY SERVICES	0	0
		Taxable Value - Borough			\$606,900.00	\$306,900.00
		BOROUGH SENIOR Exemption			\$300,000.00	\$300,000.00
Date		Cap for Senior Exemption			\$150,000.00	\$150,000.00
		Exemption Value City		50 CENTRAL EMERGENCY SERVICES	0	0
		Op Residential Boro Exemption			\$50,000.00	\$50,000.00
		Op Senior Resident >150k Exempt Value			\$50,000.00	\$50,000.00
		Residential Exemption				\$150,000.00
		Senior Citizen Exemption				\$150,000.00
		Senior Mandatory Exempt Value				\$150,000.00
		Senior Mandatory Imp			\$580,400.00	\$580,400.00
		Working Improvement Assessed Value			\$50,000.00	\$350,000.00
		Exemption Value Borough			2022.0000000000	2022.0000000000
Date		Year of Cadastre			202210101.0000000000	202210101.0000000000
		Effective date of value change				

TAX ADJUSTMENT REQUESTROLL/YEAR 2022TAR NUMBER 70-22-002PARCEL ID 060-015-07PRIMARY OWNER LITTLE ROXIE & LESLIE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>70</u>	<u>70</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>38,500</u>	<u>38,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>210,500</u>	<u>210,500</u>
KPB ASSESSED (VT 1001)	<u>249,000</u>	<u>249,000</u>
KPB TAXABLE (VT 1003)	<u>199,000</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>249,000</u>	<u>249,000</u>
CITY TAXABLE (VT 1013)	<u>249,000</u>	<u>99,000</u>

EXPLANATION APPLIED SENIOR EXEMPTION AFTER RECEIVING PROOF OF AGE.

CHANGE SUMMARY

DATE	<u>06/22/22</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$199,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>(\$150,000)</u>
		KPB FLAT TAX	<u>_____</u>
		CITY FLAT TAX	<u>_____</u>

MANIFEST CLERICAL ERROR - CHECKLIST

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Parcel ID / Acct # 06001507

YES Typographical, computational or other similar error?
Identify & Describe:
 YES, PROOF OF AGE WAS NOT COLLECTED AT THE TIME THE EXEMPTION WAS SUBMITTED

YES Readily apparent from the assessment notice, tax statement or other borough tax record?
Identify & Describe:
 YES, EXEMPTION WAS NOT SHOWN ON ANY BOROUGH RECORDS

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?
Identify & Describe:
 YES, THE PROOF OF AGE WAS NOT COLLECTED AT THE TIME THE EXEMPTION WAS RECEIVED AT THE ASSESSING DEPARTMENT

Certified Value	Land	\$38,500
	Improvements	\$210,500
	Personal Property	
	Total	\$249,000

Adjusted Value	Land	\$38,500
	Improvements	\$210,500
	Personal Property	
	Total	\$249,000

Prepared by SGUZMAN 6/22/2022

Approved by *Richard O'W* 6/22/22
 Department/Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 58-22-005PARCEL ID 066-280-26PRIMARY OWNER BRANSCOMBE FAMILY TRUST

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>47,200</u>	<u>47,200</u>
IMPROVEMENT ASSESSED (VT5)	<u>109,800</u>	<u>109,800</u>
KPB ASSESSED (VT 1001)	<u>157,000</u>	<u>157,000</u>
KPB TAXABLE (VT 1003)	<u>157,000</u>	<u>107,000</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION \$50,000 RESIDENTIAL EXEMPTION ENTERED LATE DUE TO LATE DOCUMENTATION

REQUEST

		CHANGE SUMMARY
DATE	<u>06/24/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$50,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Geographic Jurisdiction		Default Value Group		Filter Values		Expand to Filter Values			
City	County	Default	Value Group	Filter Value	Filter Value	Filter Value	Filter Value		
Appraiser	Assessed		Legal Acres			5.00 Acres			
			Improvement Market Value			\$109,800.00			
			Land Market Value			\$47,200.00			
			TAG			\$8.00			
			Improvements			\$8.00			
			Land			\$109,800.00			
			Parcel Assessed Value			\$47,200.00			
			Personal Property Assessed Value			\$157,000.00			
			Qualified for Exemption			0			
			Total Assessed Value - City			\$157,000.00			
Taxable	Exemption		Total Borough Optional Exempt Value			\$50,000.00			
			Total City Optional Exempt Value			0			
			Land Assessed Value			\$47,200.00			
			Improvement Assessed Value			\$109,800.00			
			Total Assessed Value - Borough			\$157,000.00			
			City Taxable Value			0			
			Taxable Value - Borough			\$157,000.00			
			Exemption Value City			0			
			OP Residential Boro Exemption			\$50,000.00			
			Residential Exemption			\$50,000.00			
Date			Working Improvement Assessed Value			\$109,800.00			
			Exemption Value Borough			0			
			Year of Cadastre			2022.0000000000			
			Effective date of value change			2022.01.01.0000000000			
						2022.01.01.0000000000			

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 06628026

YES Typographical, computational or other similar error?

Identify & Describe:

YES, APPLICATION WAS RECEIVED BUT DOCUMENTATION WAS NOT REQUESTED
TO APPROVE EXEMPTION IN A TIMELY MANNER

YES Readily apparent from the assessment notice, tax statement or other borough tax record?

Identify & Describe:

YES, EXEMPTION WAS NOT EVIDENT ON ANY KPB TAX DOCUMENTS

YES Made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties?

Identify & Describe:

YES, EXEMPTION EXAMINER DID NOT REQUEST THE TRUST DOCUMENTATION
TIMELY; THUS THE APPLICANT COULD NOT PROVIDE IT TIMELY.

Certified Value	Land	\$47,200
	Improvements	\$109,800
	Personal Property	
	Total	\$157,000

Adjusted Value	Land	\$47,200
	Improvements	\$109,800
	Personal Property	
	Total	\$157,000

Prepared by SGUZMAN 6/24/2022

Approved by Ordeens Swift Date 6/24/22
Department/Director Date

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 58-22-006PARCEL ID 066-480-31PRIMARY OWNER MARY JO KING

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>20,100</u>	<u>20,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>121,000</u>	<u>121,000</u>
KPB ASSESSED (VT 1001)	<u>141,100</u>	<u>141,100</u>
KPB TAXABLE (VT 1003)	<u>141,100</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR AND 50K EXEMPTION APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>06/28/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$141,100)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Calculate Values		Expand to Filter Values	
Site	Default Value Group	Secondary Attribute	Amount
Appraised	Value 1 - A	1.25 Acres	1.25 Acres
	Legal Acres		
	Improvement Market Value	\$121,000.00	\$121,000.00
	Land Market Value	\$20,100.00	\$20,100.00
	TAG	\$8.00	\$8.00
	TAG ID	\$8.00	\$8.00
	Improvements		
	Land	\$121,000.00	\$121,000.00
	Parcel Assessed Value	\$20,100.00	\$20,100.00
	Personal Property Assessed Value	\$141,100.00	\$141,100.00
Assessed	Qualified for Exemption	0	0
	Total Assessed Value - City		
	Total City Optional Exempt Value		
	Total Mandatory Exempt Value		
	Land Assessed Value		
	Improvement Assessed Value		
	Total Assessed Value - Borough		
	City Taxable Value		
	Taxable Value - Borough		
	BOROUGH SENIOR EXEMPT VALUE		
Taxable	Cap for Senior Exemption		
	Exemption Value City		
	Residential Exemption		
	Senior Citizen Exemption		
	Senior Mandatory Exempt Value		
	Senior Mandatory Imp		
	Senior Mandatory Land		
	Working Improvement Assessed Value		
	Exemption Value Borough		
	Year of Cadastre		
Date	Effective date of value change		

TAX ADJUSTMENT REQUESTROLL/YEAR 2022TAR NUMBER 58-22-007PARCEL ID 131-200-32PRIMARY OWNER FENDER, SHANNON

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>21,700</u>	<u>21,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>192,100</u>	<u>192,100</u>
KPB ASSESSED (VT 1001)	<u>213,800</u>	<u>213,800</u>
KPB TAXABLE (VT 1003)	<u>163,800</u>	<u>163,800</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION LATE FILE DISABLED RESIDENT EXEMPTION APPROVED BY MAYOR PIERCE

		CHANGE SUMMARY
DATE	<u>07/05/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$0</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u>(\$500.00)</u>
		CITY FLAT TAX <u></u>

TAX ADJUSTMENT REQUESTROLL/YEAR 2022TAR NUMBER 58-22-008PARCEL ID 131-340-63PRIMARY OWNER HOLDAWAY, CLAIRE

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>20,100</u>	<u>20,100</u>
IMPROVEMENT ASSESSED (VT5)	<u>290,600</u>	<u>290,600</u>
KPB ASSESSED (VT 1001)	<u>310,700</u>	<u>310,700</u>
KPB TAXABLE (VT 1003)	<u>260,700</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR EXE APPROVED AFTER CONFIRMING PFD ELIGIBILITY

		CHANGE SUMMARY
DATE	<u>07/06/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$260,700)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Land Use Values	Attribute	Setpoint Attribute	Previous Amount	Expend for Rates Values
Default - Default Value Group				
Land Use				
Legal Area			1.01 Acres	1.01 Acres
Improvement Market Value			\$290,600.00	\$290,600.00
Land Market Value			\$20,100.00	\$20,100.00
TAG			58.00	58.00
TAG ID			58.00	58.00
Improvement:				
Land			\$290,600.00	\$290,600.00
Parcel Assessed Value			\$20,100.00	\$20,100.00
Personal Property Assessed Value			\$310,700.00	\$310,700.00
Qualified for Exemption			0	0
Total Assessed Value - City			\$310,700.00	\$310,700.00
Total Borough Optional Exempt Value			\$50,000.00	\$100,700.00
Total City Optional Exempt Value			0	0
Total Mandatory Exempt Value				
Land Assessed Value			\$20,100.00	\$20,100.00
Improvement Assessed Value			\$290,600.00	\$290,600.00
Total Assessed Value - Borough			\$310,700.00	\$310,700.00
City Taxable Value		58 - CENTRAL EMERGENCY SERVICES	0	0
Taxable Value - Borough			\$200,700.00	\$200,700.00
BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
Cap for Senior Exemption			0	0
Exemption Value City		58 - CENTRAL EMERGENCY SERVICES	\$50,000.00	\$10,700.00
OP Residential Boro Exemption			\$150,000.00	\$150,000.00
OP Senior Resident >150k Exempt Value			\$50,000.00	\$50,000.00
Residential Exemption				
Senior Citizen Exemption				
Senior Mandatory Exempt Value			\$150,000.00	\$150,000.00
Senior Mandatory Imp			\$150,000.00	\$150,000.00
Working Improvement Assessed Value			\$290,600.00	\$290,600.00
Exemption Value Borough			\$50,000.00	\$310,700.00
Year of Cadastre			2022.0000000000	2022.0000000000
Effective date of value change			20220101.0000000000	20220101.0000000000

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 58-22-009PARCEL ID 131-601-02PRIMARY OWNER WOODS JEFFREY

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>58</u>	<u>58</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>38,900</u>	<u>38,900</u>
IMPROVEMENT ASSESSED (VT5)	<u>126,100</u>	<u>126,100</u>
KPB ASSESSED (VT 1001)	<u>165,000</u>	<u>165,000</u>
KPB TAXABLE (VT 1003)	<u>165,000</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBILITY

CHANGE SUMMARY

DATE	<u>06/28/22</u>	KPB ASSESSED	<u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE	<u>(\$165,000)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED	<u>\$0</u>
		CITY TAXABLE	<u>\$0</u>
		KPB FLAT TAX	<u></u>
		CITY FLAT TAX	<u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 20-22-047PARCEL ID 175-300-09PRIMARY OWNER BRIGGS, PHILIP R

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>20</u>	<u>20</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>40,700</u>	<u>40,700</u>
IMPROVEMENT ASSESSED (VT5)	<u>210,100</u>	<u>210,100</u>
KPB ASSESSED (VT 1001)	<u>250,800</u>	<u>250,800</u>
KPB TAXABLE (VT 1003)	<u>75,300</u>	<u>250,800</u>
CITY ASSESSED (VT 1011)	<u>250,800</u>	<u>250,800</u>
CITY TAXABLE (VT 1013)	<u>105,300</u>	<u>250,800</u>

EXPLANATION EXEMPTION APPLICANT DECEASED PRIOR TO 1/1/2022.

		CHANGE SUMMARY
DATE	<u>06/28/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>\$175,500</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$145,500</u>
		KPB FLAT TAX _____
		CITY FLAT TAX _____

Cadastral Values	Class	Value Type	Attribute	Secondary Attribute	Previous Amount	Expand to Filter Values
Site		Legal Acres			.23 Acres	
Default - Default	Appraised	Improvement Market Value			\$210,100.00	\$210,100.00
		Land Market Value			\$40,700.00	\$40,700.00
		TAG			20.00	20.00
		TAG Id			20.00	20.00
	Assessed	Improvements			\$105,100.00	\$105,100.00
		Land			\$20,400.00	\$20,400.00
		Partial Assessed Value			\$250,800.00	\$250,800.00
		Personal Property Assessed Value			0	0
		Qualified for Exemption			\$125,500.00	\$125,500.00
		Total Assessed Value - City			\$50,000.00	\$50,000.00
		Total Borough Optional Exempt Value			\$20,000.00	\$20,000.00
		Total City Optional Exempt Value			\$125,500.00	\$125,500.00
		Total Mandatory Exempt Value			\$105,000.00	\$105,000.00
		Unqualified Improvements			\$20,300.00	\$20,300.00
		Unqualified Land			\$40,700.00	\$40,700.00
		Land Assessed Value			\$210,100.00	\$210,100.00
		Improvement Assessed Value			\$250,800.00	\$250,800.00
		Total Assessed Value - Borough			\$105,300.00	\$105,300.00
		City Taxable Value			\$75,300.00	\$75,300.00
		Taxable Value - Borough			\$125,500.00	\$125,500.00
		BOROUGH SENIOR Exempt Value			\$150,000.00	\$150,000.00
		Cap for Senior Exemption			\$143,500.00	\$143,500.00
		Exemption Value City			\$20,000.00	\$20,000.00
		OP 20th City Residential Exemption			\$50,000.00	\$50,000.00
		OP Residential Boro Exemption			\$50,000.00	\$50,000.00
		Residential Exemption			\$125,500.00	\$125,500.00
		Senior Citizen Exemption			\$125,500.00	\$125,500.00
		Senior Mandatory Exempt Value			\$105,100.00	\$105,100.00
		Senior Mandatory/Imp			\$20,400.00	\$20,400.00
		Senior Mandatory Land			\$210,100.00	\$210,100.00
		Working Improvement Assessed Value			\$175,500.00	\$175,500.00
		Exemption Value Borough			2022.0000000000	2022.0000000000
		Year of Cadastre			20220101.0000000000	20220101.0000000000
		Effective date of value change				

MANIFEST CLERICAL ERROR - CHECKLIST

The assembly may correct manifest clerical errors made by the borough in an assessment notice, tax statement or other borough tax record at any time. A manifest clerical error is a typographical, computational or other similar error readily apparent from the assessment notice, tax statement or other borough tax record and made by a borough employee in the performance of typing, record keeping, filing, measuring, or other similar duties.

Parcel ID / Acct # 17530009

YES Typographical, computational or other similar error?
Identify & Describe:
 THE EXEMPTION WAS NOT REMOVED PRIOR TO CERTIFICATION

YES Readily apparent from the assessment notice, tax
 statement or other borough tax record?
Identify & Describe:
 YES, EXEMPTION SHOWED INCORRECTLY ON BOROUGH TAX RECORDS

YES Made by a borough employee in the performance of
 typing, record keeping, filing, measuring, or other
 similar duties?
Identify & Describe:
 YES, EXEMPTION EXAMINER DID NOT DISCOVER THE DEATH OF PHILIP BRIGGS
 PRIOR TO 2022 TAX YEAR.

Certified Value	Land	\$40,700
	Improvements	\$210,100
	Personal Property	
	Total	\$250,800

Adjusted Value	Land	\$40,700
	Improvements	\$210,100
	Personal Property	
	Total	\$250,800

Prepared by SGUZMAN 6/28/2022

Approved by  6/28/22
 Department Director Date

TAX ADJUSTMENT REQUESTROLL/YEAR 2022TAR NUMBER 81-22-001PARCEL ID 185-290-23PRIMARY OWNER LEBLANC GERALD

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>81</u>	<u>81</u>
CLASS CODE	<u>110</u>	<u>110</u>
LAND ASSESSED (VT4)	<u>49,400</u>	<u>49,400</u>
IMPROVEMENT ASSESSED (VT5)	<u>295,300</u>	<u>295,300</u>
KPB ASSESSED (VT 1001)	<u>344,700</u>	<u>344,700</u>
KPB TAXABLE (VT 1003)	<u>344,700</u>	<u>122,100</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION SENIOR CITIZEN AND 50K APPROVED AFTER CONFIRMING PFD ELIGIBILITY. VARIABLE
DUE TO OWNERSHIP

		CHANGE SUMMARY
DATE	<u>06/29/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$222,600)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

TAX ADJUSTMENT REQUEST

ROLL/YEAR 2022TAR NUMBER 11-22-001PARCEL ID 191-300-08PRIMARY OWNER SCHLOTT, ALFRED

	CURRENT VALUE	CORRECTED VALUE
TAG	<u>11</u>	<u>11</u>
CLASS CODE	<u>112</u>	<u>112</u>
LAND ASSESSED (VT4)	<u>25,500</u>	<u>25,500</u>
IMPROVEMENT ASSESSED (VT5)	<u>322,400</u>	<u>322,400</u>
KPB ASSESSED (VT 1001)	<u>347,900</u>	<u>347,900</u>
KPB TAXABLE (VT 1003)	<u>347,900</u>	<u>0</u>
CITY ASSESSED (VT 1011)	<u>0</u>	<u>0</u>
CITY TAXABLE (VT 1013)	<u>0</u>	<u>0</u>

EXPLANATION MANIFEST CLERICAL ERROR - SENIOR APPLICATION DID NOT GET EMAILED FROM
THE HOMER OFFICE TO THE SOLDOTNA OFFICE

		CHANGE SUMMARY
DATE	<u>06/16/22</u>	KPB ASSESSED <u>\$0</u>
SUBMITTED BY	<u>SGUZMAN</u>	KPB TAXABLE <u>(\$347,900)</u>
VERIFIED BY	<u>C. FINLEY</u>	CITY ASSESSED <u>\$0</u>
		CITY TAXABLE <u>\$0</u>
		KPB FLAT TAX <u></u>
		CITY FLAT TAX <u></u>

Worksheet: Values	Value (USD)	Category	Exemption	Exempted Value	Exempted Percentage
Default - Default Value Group					
Appraised					
	Legal Acres	3.20 Acres			
	Improvement Market Value	\$322,400.00			
	Land Market Value	\$25,500.00			
	TAG	11.00			
	TAG Id	85.00			
	Improvements	\$222,400.00			
	Land	\$25,500.00			
	Period Assessed Value	\$247,900.00			
	Personal Property Assessed Value	0			
	Qualified for Exemption	\$347,900.00			
	Total Assessed Value - City	\$347,900.00			
	Total Borough Optional Exempt Value	0			
	Total City Optional Exempt Value	0			
	Total Mandatory Exempt Value	\$25,500.00			
	Land Assessed Value	\$322,400.00			
	Improvement Assessed Value	\$347,900.00			
	City Taxable Value	0			
	Taxable Value - Borough	\$347,900.00			
	BOROUGH SENIOR Exempt Value	\$300,000.00			
	Cap for Senior Exemption	\$150,000.00			
	Exemption Value City	0			
	OP Residential Boro Exemption	\$47,900.00			
	OP Senior Resident >150K Exempt Value	\$130,000.00			
	Residential Exemption	\$50,000.00			
	Senior Citizen Exemption	\$150,000.00			
	Senior Mandatory Exempt Value	\$150,000.00			
	Senior Mandatory Imp	\$150,000.00			
	Working Improvement Assessed Value	\$222,400.00			
	Exemption Value Borough	\$347,900.00			
	Year of Cadastre	2022.0000000000			
	Effective date of value change*	20220101.0000000000			

Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

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

FROM: Chad Friedersdorff, Financial Planning Manager *CF*

DATE: July 28, 2022

RE: Investment Report quarter ended 6/30/22

Attached is the Quarterly Investment Report of the Kenai Peninsula Borough for the quarter ending June 30, 2022.

Portfolio Statistics	Quarter Ended 3/31/2022	Quarter Ended 6/30/2022
Average Daily Balance	\$281,488,429	\$272,485,083
Earned Interest Yield	0.741%	1.160%
Duration in Years	2.00	2.00
Book Value	\$281,733,105	\$291,479,158
Market Value	\$274,965,066	\$282,968,084
Percent % of Market Value	102.46%	103.01%

Investment Description	Yield quarter ending 3/31/2022	Yield quarter ending 6/30/2022	Market Value quarter ending 6/30/2022
Cash and Cash Equivalents	0.43%	1.25%	\$46,889,421
AMLIP	0.04%	1.22%	3,946,190
U.S. Treasury Securities	0.60%	0.73%	70,033,089
US Agencies	0.95%	1.37%	77,811,013
Corporate Bonds	1.26%	1.80%	50,618,633
Municipal Bonds	1.19%	1.30%	20,722,380
Money Market Mutual Funds	0.13%	1.21%	10,454,604
Special Assessments	5.38%	5.37%	1,043,140
Commercial Paper	0.60%	NA	0
CDs	0.33%	0.33%	1,449,614
Total			\$282,968,084

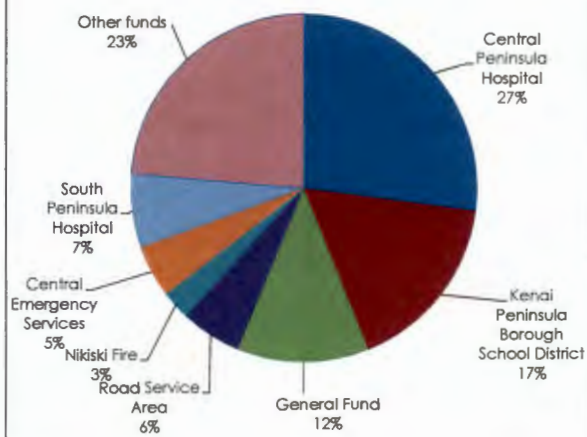
Major Categories:	Percentage of Portfolio	Book Value quarter ending 6/30/2022
Bond related funds	3.63%	\$10,568,424
Hospital service area funds & plant/equipment replacement funds (PREF)	25.72%	74,967,748
School District	13.79%	40,200,537
Capital Project fund restrictions	16.48%	48,039,820
Special Revenue funds restrictions	20.30%	59,171,924
Internal Service/Agency fund restrictions	5.45%	15,888,217
General Fund	14.63%	42,642,488
Total	100.00%	\$291,479,158

INVESTMENT PORTFOLIO
June 30, 2022

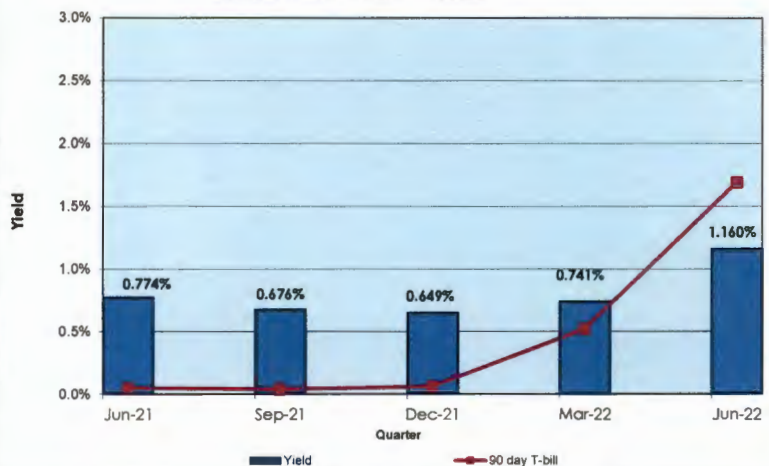
	Par Value	Purchase Price	Fair Value 06/30/2022
Investments by Borough Finance Director			
CORPORATE	19,090,000	19,339,645	19,016,484
CDs	1,485,000	1,485,000	1,449,614
AGENCY	43,500,000	43,654,216	42,845,665
US TREASURY	40,995,000	41,389,405	40,578,545
Total Investment by Borough Finance Director:	105,070,000	105,868,266	103,890,309
Investment with External Manager:			
CORPORATE	32,089,000	32,987,514	31,602,149
MUNICIPAL	21,520,000	22,042,731	20,722,380
AGENCY	36,860,087	36,902,144	34,965,348
US TREASURY	33,450,000	33,134,046	31,195,182
Total Security Investment with External Manager:	123,919,087	125,066,435	118,485,058
TOTAL SECURITY INVESTMENTS	228,989,087	230,934,701	222,375,367
CASH & CASH EQUIVALENTS	59,545,215	59,501,317	59,549,577
SPECIAL ASSESSMENTS	1,043,140	1,043,140	1,043,140
TOTAL PORTFOLIO	289,577,442	291,479,158	282,968,084

Security Portfolio - Purchase Price	\$ 229,771,250.79
Security Portfolio - Fair Value 6/30/22	221,260,176.51
Fair Value Adjustment -6/30/22	(8,511,074.28)
Fair Value Adjustment - 6/30/21	495,230.15
Change in Fair Value FY2022	\$ (9,006,304.43)

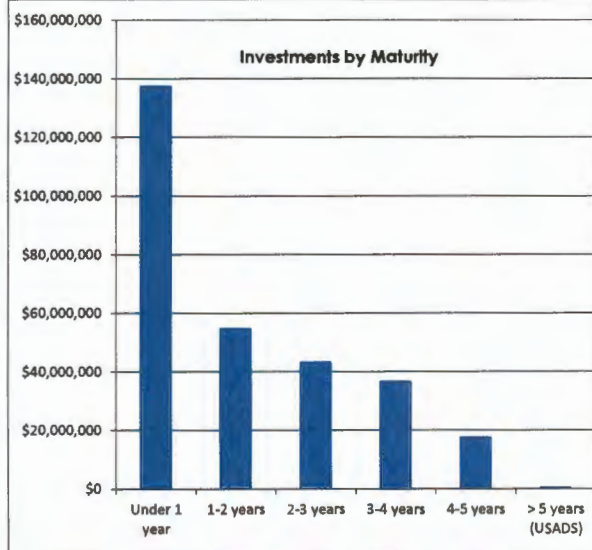
Equity in Central Treasury by Fund



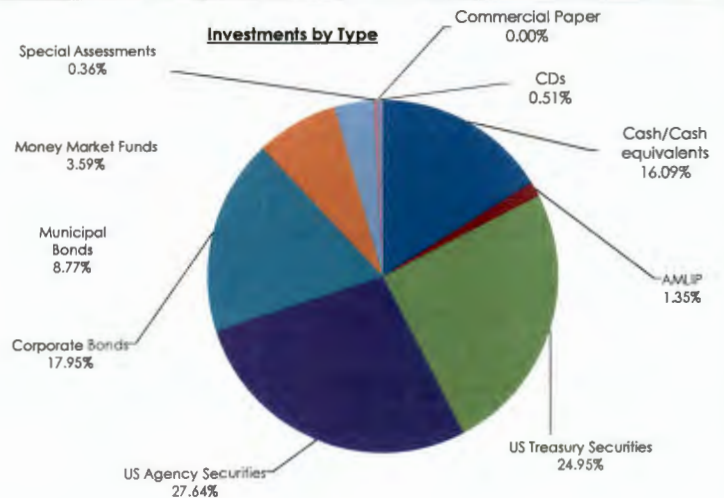
Portfolio Yield for FY2021 & FY2022



Investments by Maturity



Investments by Type



KENAI PENINSULA BOROUGH - LAND TRUST INVESTMENT FUND

Account Statement - Period Ending April 30, 2022



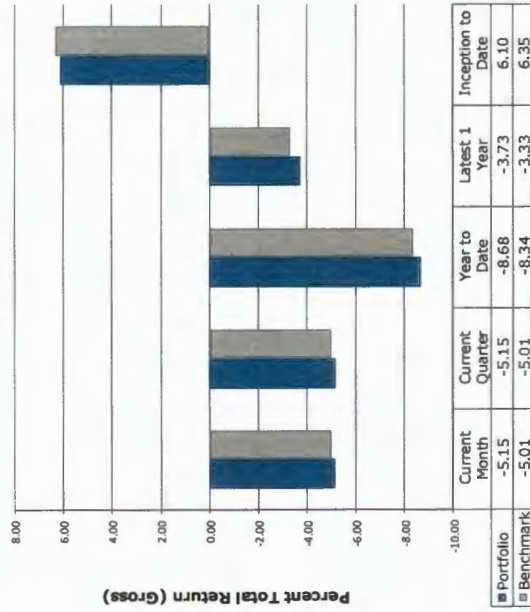
ACCOUNT ACTIVITY

Portfolio Value on 03-31-22	8,947,046
Contributions	0
Withdrawals	-1,118
Change in Market Value	-467,971
Interest	13
Dividends	7,195

Portfolio Value on 04-30-22 8,485,163

INVESTMENT PERFORMANCE

Current Account Benchmark:
Equity Blend

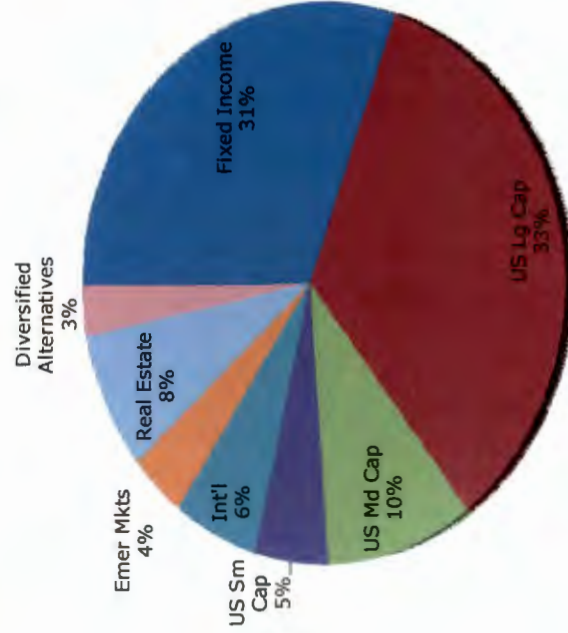


Performance is Annualized for Periods Greater than One Year

MANAGEMENT TEAM

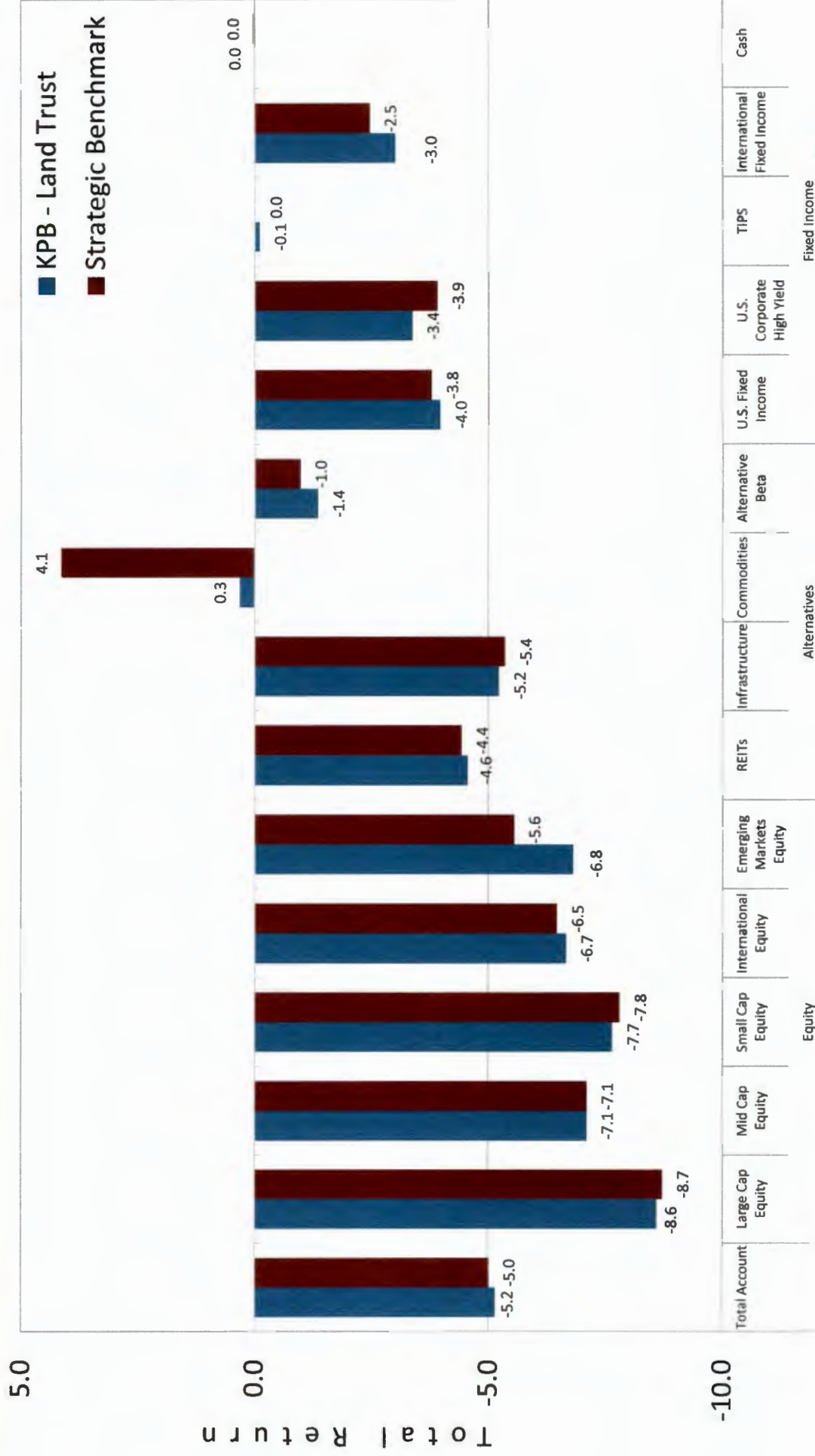
Client Relationship Manager:	Blake Phillips, CFA® Blake@apcm.net
Your Portfolio Manager:	Brandy Niclai, CFA®
Contact Phone Number:	907/272-7575

PORTFOLIO COMPOSITION



Asset Class Performance April 2022

Kenai Peninsula Borough Land Trust Investment Fund



Performance is gross of management fees and net of internal fund fees.

KENAI PENINSULA BOROUGH - LAND TRUST INVESTMENT FUND

Account Statement - Period Ending May 31, 2022



ACCOUNT ACTIVITY

Portfolio Value on 04-30-22	8,485,163
Contributions	0
Withdrawals	-1,061
Change in Market Value	53,795
Interest	47
Dividends	4,516

Portfolio Value on 05-31-22 8,542,460

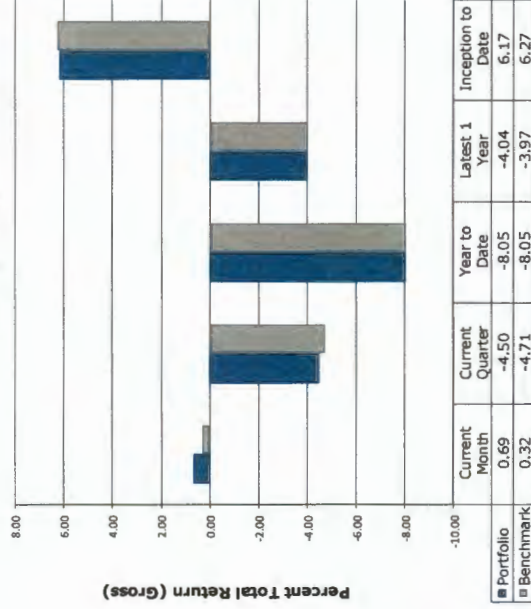
MANAGEMENT TEAM

Client Relationship Manager:	Blake Phillips, CFA® Blake@apcm.net
Your Portfolio Manager:	Brandy Niclai, CFA®
Contact Phone Number:	907/272-7575

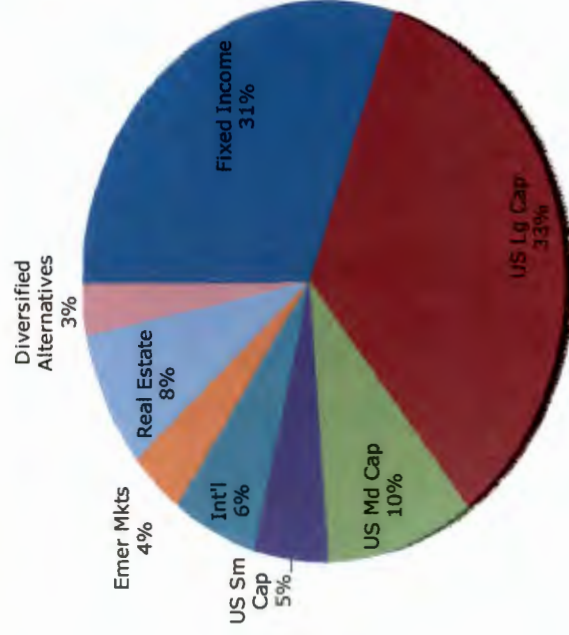
PORTFOLIO COMPOSITION

INVESTMENT PERFORMANCE

Current Account Benchmark:
Equity Blend

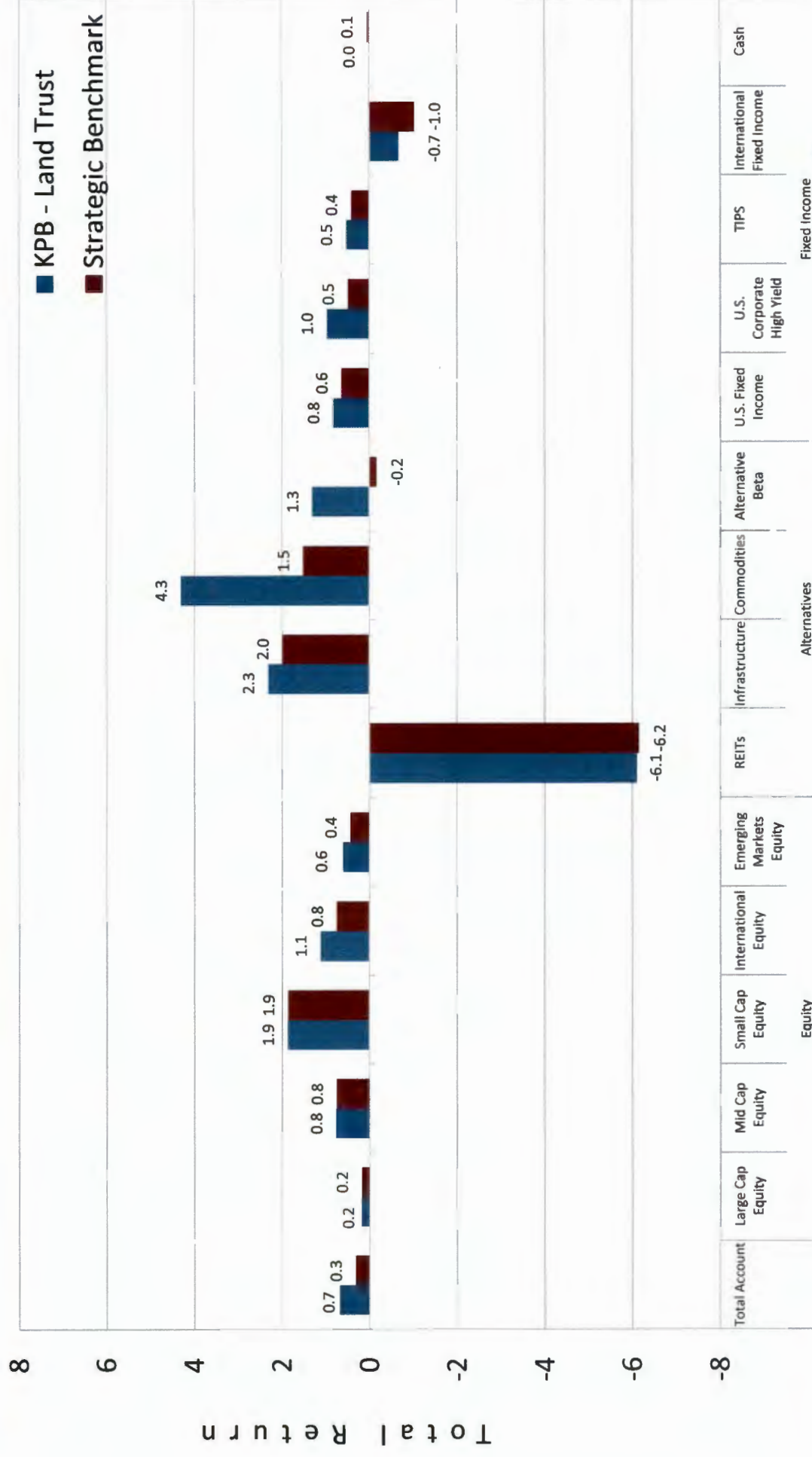


Performance is Annualized for Periods Greater than One Year



Asset Class Performance May 2022

Kenai Peninsula Borough Land Trust Investment Fund



Performance is gross of management fees and net of internal fund fees.

KENAI PENINSULA BOROUGH - LAND TRUST INVESTMENT FUND

Account Statement - Period Ending June 30, 2022



ACCOUNT ACTIVITY

Portfolio Value on 05-31-22	8,542,460
Contributions	0
Withdrawals	-1,068
Change in Market Value	-514,604
Interest	148
Dividends	35,166

Portfolio Value on 06-30-22

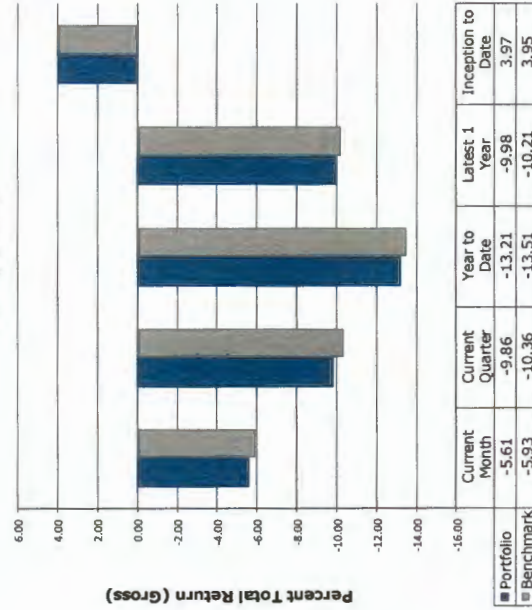
8,062,102

MANAGEMENT TEAM

Client Relationship Manager:	Blake Phillips, CFA® Blake@apcm.net
Your Portfolio Manager:	Brandy Niclai, CFA®
Contact Phone Number:	907/272-7575

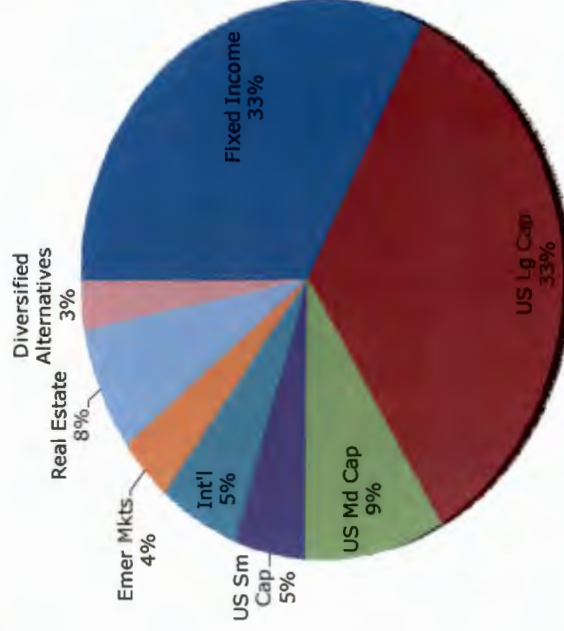
INVESTMENT PERFORMANCE

Current Account Benchmark:
Equity Blend



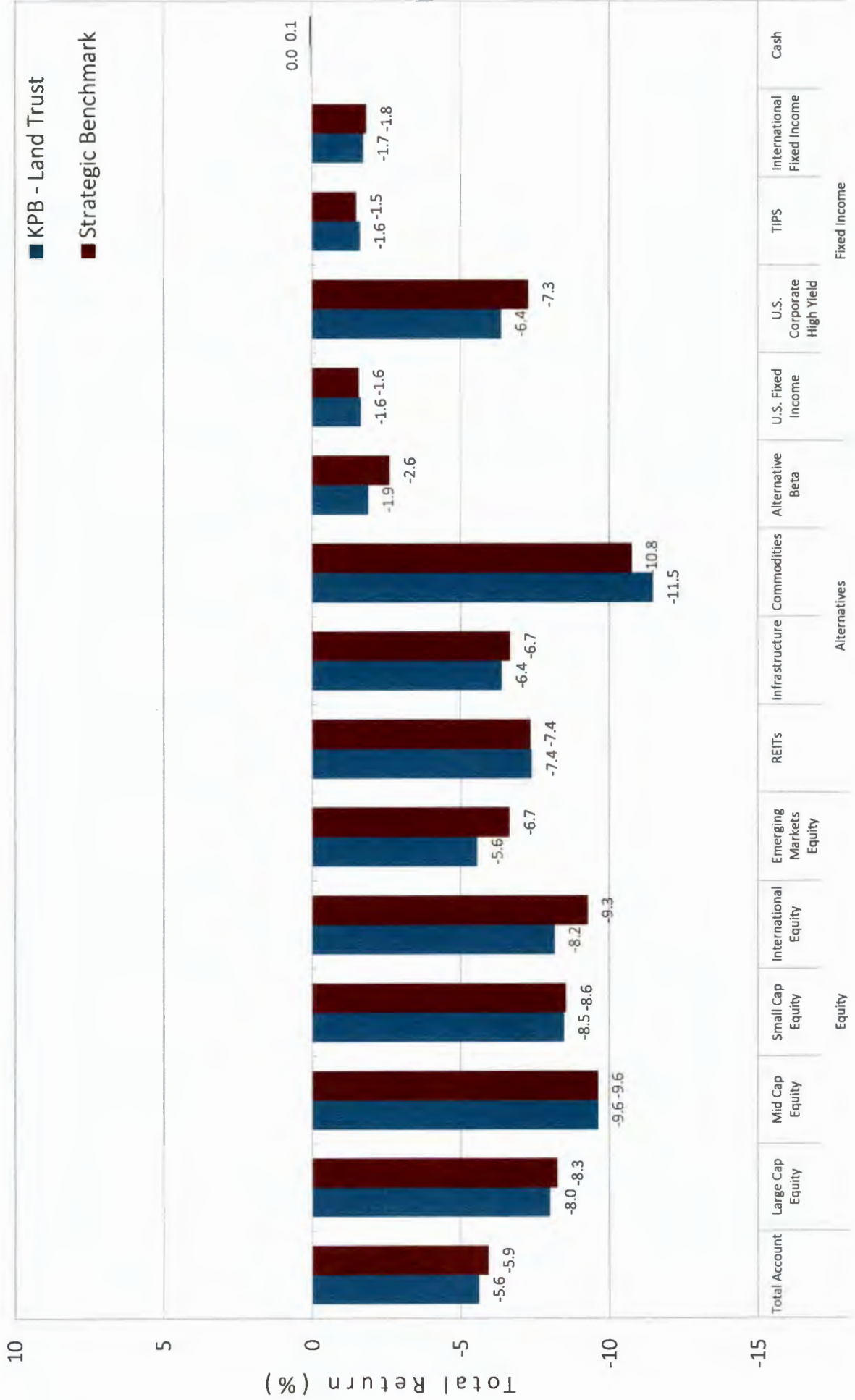
Performance is Annualized for Periods Greater than One Year

PORTFOLIO COMPOSITION



PORTFOLIO REVIEW

Asset Class Performance June 2022 Kenai Peninsula Borough Land Trust Investment Fund



Performance is gross of management fees and net of internal fund fees.



Legal Department

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2120 • (907) 714-2379 Fax

Charlie Pierce
Borough Mayor

LITIGATION STATUS REPORT

TO: Brent Johnson, Assembly President
Zen Kelly, President, Board of Education
Members, Kenai Peninsula Borough Assembly
Members, Kenai Peninsula Borough School District

THRU: Charlie Pierce, Mayor *CP*

FROM: Sean Kelley, Borough Attorney *SK*

DATE: July 28, 2022

RE: Litigation Status Report – Quarter Ending 06/30/22

This report includes brief descriptions of pending non-routine court cases, as well as administrative appeals and code compliance enforcement actions set for hearing before the administrative hearing officer.

A. The following is a summary of the non-routine litigation in which the borough and school district are involved. This list does not include the real property tax foreclosures and numerous standard tax collection cases pursued by the borough:

1. Halstead v. Anderson and Kenai Peninsula School District, Case No. 3KN-18-00744CI. Plaintiff has sued Mr. Anderson and the Kenai Peninsula Borough School District for damages relating to Mr. Anderson's sexual abuse of her as a minor. The complaint against the school district claims it failed to protect her from Mr. Anderson and seeks damages and actual attorney fees. Trial is scheduled for the week of October 17, 2022. Discovery is ongoing.
2. Kenai Peninsula Borough School District v. Fischer, Case No. 3KN-19-00185CI. This case was filed against a school district employee to recover substantial health care costs paid by the health care plan ("Plan"). Trial is rescheduled to the week of September 12, 2022. Discovery is continuing.

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July 28, 2022

Re: Litigation Status Report

3. Fischer v. KPBSD, Case No. 3KN-20-00495CI. This case was filed by Matthew Fischer on behalf of his minor child. The parties agreed to participate in mediation and ultimately agreed to a resolution of the plaintiff's claims at mediation. The court subsequently entered an order dismissing this matter, with prejudice, on July 5, 2022.
 4. Furie Operating Alaska, LLC. v. State of Alaska, Department of Revenue, and State Assessment Review Board, Case No. 3AN-21-06462CI. The owner of oil and gas production property appealed the State Assessment Review Board's decision upholding the tax assessment of the property performed by the State of Alaska, Department of Revenue pursuant to AS 43.56. The borough entered an appearance in this matter and has engaged Jessica Dillon a partner at the firm Dillon & Findley in Anchorage to act as lead counsel in this matter. This appeal has been consolidated with the taxpayer's 2022 tax assessment appeal. A non-jury trial is currently scheduled in this matter for the week of October 10, 2022.
- B. The following is a summary of open or recently resolved administrative appeals from Planning Commission decisions:
1. Case No. 2020-01 PCA, Beachcomber. Neighboring property owners appealed a planning commission's decision approving a modification of a conditional use material site permit. The borough filed a notice of non-participation in the matter and is not a party to the appeal. This case is stayed currently.
 2. Case No. 2022-04 PCA, Bilben, et al. v. KPB PC, Beachcomber LLC, et al., This case involves a second appeal to the Office of Administrative Hearings ("OAH") of a planning commission conditional land use permit (CLUP) approval after the matter was remanded from the superior court. The borough did not participate in the superior court appeal because only private interests were at stake. The superior court issued its decision remanding the matter back to the planning commission for additional findings. Subsequently, Beachcomber, LLC filed an appeal to the Alaska Supreme Court. The Supreme Court denied the petition for review and the matter went before the planning commission on remand. In January 2022, the planning commission determined not to reopen the record for new evidence or public comment, and to deliberate in adjudicative session. On April 11, 2022, the planning commission voted to deny the CLUP on remand. Opening statements were filed with the OAH on Tuesday, July 26, 2022.

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July 28, 2022

Re: Litigation Status Report

3. Case No. 3KN-22-00026CI, TLR Adventures v. Kenai Peninsula Borough. The owner of a bed and breakfast located in a local option zoning district (LOZD) appealed the planning commission's decision reversing and modifying the planning director's reconsideration decision on the owner/applicant's nonconforming use application. The planning commission's decision was upheld. The owners filed this appeal to the superior court. Subsequently, the appeal was dismissed on April 29, 2022, with each party to bear their own costs and fees.
4. Case No. 2022-02 PCA and 2022-03 PCA, Rosenberg & Schielbein v CIRI. Neighboring property owners appealed the planning commission's decision in 2021-03 PCA, Rosenberg v. CIRI, approving a modification of a conditional land use permit which was subsequently upheld by the planning commission. Mr. Rosenberg and Mr. Schiefelbien have now appealed the decision in 2021-03 PCA. Mr. Rosenberg's case was subsequently dismissed on lack of standing grounds. The hearing on the Schiefelbien appeal was held on July 27, 2022, and the OAH will issue its decision within 30 days.
5. Case No. 2022-01 PCA, McBride v. River Resources, LLC. This appeal was filed on December 20, 2021, following the planning commission's decision on remand of the River Resources appeal. Following hearing on this matter, the hearing officer upheld the planning commission's decision. The deadline for appeal to the superior court has passed, and no such appeal has been filed. Thus, this matter has been closed, and the CLUP at issue was recorded by the Planning Department.

Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

THRU: Charlie Pierce, Borough Mayor *dp*

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: July 28, 2022

RE: Revenue-Expenditure Report – June 2022

Attached is the Revenue-Expenditure Report of the General Fund for the month of June 2022. Please note that 100% of the year has elapsed, 92.73% of budgeted revenues have been collected, and 94.19% of budgeted expenditures have been made.

** These numbers are not final as there will be additional amounts posted due to fiscal year-end adjustments. **

KENAI PENINSULA BOROUGH
Revenue Report
For the Period
June 1 through June 30, 2022

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 31,078,028	\$ 31,482,883	\$ 94,243	\$ 404,855	101.30%
31200	Personal Property Tax	1,928,769	2,121,137	(101,158)	192,368	109.97%
31300	Oil Tax	6,680,655	6,680,656	-	1	100.00%
31400	Motor Vehicle Tax	642,580	508,318	114,095	(134,262)	79.11%
31510	Property Tax Penalty & Interest	697,431	636,136	10,006	(61,295)	91.21%
31610	Sales Tax	38,500,000	33,687,523	1,618,728	(4,812,477)	87.50%
33110	In Lieu Property Tax	3,100,000	3,506,481	3,506,481	406,481	113.11%
33117	Other Federal Revenue	164,700	160,595	-	(4,105)	97.51%
33220	Forestry Receipts	604,022	604,022	-	-	100.00%
34110	School Debt Reimbursement	1,277,544	852,485	41,158	(425,059)	66.73%
34138	DOA Division of Retirement	591,929	591,929	591,929	-	100.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	28,482	-	(471,518)	5.70%
34210	Revenue Sharing	467,110	467,110	-	-	100.00%
37350	Interest on Investments	289,673	(932,449)	53,908	(1,222,122)	-321.90%
39000	Other Local Revenue	279,791	432,035	38,060	152,244	154.41%
290	Solid Waste	898,865	642,206	104,596	(256,659)	71.45%
Total Revenues		\$ 87,856,097	\$ 81,469,549	\$ 6,072,046	\$ (6,386,549)	92.73%

KENAI PENINSULA BOROUGH
Expenditure Report
For the Period
June 1 through June 30, 2022

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 495,116	\$ 412,228	\$ 25,810	\$ -	\$ 82,888	83.26%
Clerk	607,884	541,077	88,630	140	66,667	89.01%
Elections	242,758	110,042	461	-	132,716	45.33%
Records Management	349,848	321,542	50,186	-	28,306	91.91%
Mayor Administration	836,836	669,463	107,333	-	167,373	80.00%
Purch/Contracting/Cap Proj	700,973	609,166	153,867	-	91,807	86.90%
Human Resources:						
Administration	785,365	648,056	84,539	-	137,309	82.52%
Print/Mail	199,604	170,197	23,591	-	29,407	85.27%
Custodial Maintenance	130,544	127,989	20,800	-	2,555	98.04%
Information Technology	2,210,640	1,916,218	374,005	4,399	290,022	86.68%
Emergency Management	1,058,106	864,880	154,228	1,529	191,697	81.74%
Legal Administration	1,477,719	938,819	197,279	270,835	268,065	63.53%
Finance:						
Administration	561,895	561,177	90,629	-	718	99.87%
Services	1,184,520	1,070,207	150,919	-	114,313	90.35%
Property Tax	1,177,574	1,032,472	146,037	41,469	103,633	87.68%
Sales Tax	1,175,530	1,052,685	154,924	-	122,845	89.55%
Assessing:						
Administration	1,434,795	1,326,940	183,404	3,118	104,738	92.48%
Appraisal	1,812,346	1,447,716	238,006	3,118	361,512	79.88%
Resource Planning:						
Administration	1,312,148	1,060,582	172,796	1,853	249,713	80.83%
GIS	707,255	659,267	178,175	700	47,288	93.21%
River Center	745,267	682,300	104,245	70	62,897	91.55%
Senior Citizens Grant Program	719,494	719,494	133,087	-	-	100.00%
School District Operations	55,710,125	55,578,890	5,801,500	-	131,235	99.76%
Solid Waste Operations	10,350,829	9,343,783	2,385,466	106,490	900,556	90.27%
Economic Development	400,000	301,242	177,513	-	98,758	75.31%
Non-Departmental	3,964,081	2,932,446	104,086	48,841	982,794	73.98%
Total Expenditures	\$ 90,351,253	\$ 85,098,880	\$ 11,301,516	\$ 482,560	\$ 4,769,813	94.19%

Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

THRU: Charlie Pierce, Borough Mayor *CP*

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: July 28, 2022

RE: Budget Revisions – June 2022

Attached is a budget revision listing for June 2022. The attached list contains budget revisions between major expenditure categories (i.e., maintenance & operations and capital outlay). Other minor transfers were processed between object codes within major expenditure categories.

CENTRAL EMERGENCY SERVICES

To purchase software for the Fire Marshal's computer.

211-51610-00000-43019 (Software Licensing)		\$217.60
211-51610-00000-42120 (Computer Software)	\$217.60	

CLERK'S OFFICE - ADMINISTRATION

To cover advertising needs through the end of the fiscal year.

100-11120-00000-43260 (Training)		\$700.00
100-11120-00000-43210 (Transportation & Subsistence)		\$620.00
100-11120-00000-48710 (Minor Office Equipment)		\$500.00
100-11120-00000-43310 (Advertising)	\$1,820.00	

CLERK'S OFFICE - ADMINISTRATION

To restock first aid kits.

100-11120-00000-43140 (Postage & Freight)		\$14.29
100-11120-00000-42210 (Operating Supplies)	\$14.29	

CLERK'S OFFICE - ADMINISTRATION

To cover the final newspaper public notices for the fiscal year.

100-11120-00000-40130 (Overtime)		\$1,350.00
100-11120-00000-43310 (Advertising)	\$1,350.00	

CLERK'S OFFICE - ASSEMBLY

To replace the Assembly conference room computer that is no longer working.

100-11110-00000-43215 (Travel Out Of State)		\$1,000.00
100-11110-00000-48710 (Minor Office Equipment)	\$1,000.00	

CLERK'S OFFICE - RECORDS MANAGEMENT

To cover electricity costs for the rest of the fiscal year.

100-11140-00000-40110 (Regular Wages)		\$2,000.00
100-11140-00000-43610 (Public Utilities)	\$2,000.00	

FINANCE - ADMIN & FINANCIAL SERVICES

To clean up negative personnel balance.

100-11430-00000-40110 (Regular Wages)		\$18,000.00
100-11410-00000-40110 (Regular Wages)	\$18,000.00	

JUNE 2022 CONTINUED**INCREASE DECREASE****MAINTENANCE DEPARTMENT**

To purchase Mega Press and a Key Machine.

241-41010-00000-43764 (Snow Removal)		\$25,000.00
241-41010-00000-48311 (Machinery & Equipment)	\$25,000.00	

MAINTENANCE DEPARTMENT

To purchase fire alarm testing tools, and other repair/maintenance supplies.

241-41010-00000-43764 (Snow Removal)		\$33,779.95
241-41010-00000-43780 (Building & Grounds Maintenance)		\$23,459.49
241-41010-00000-48740 (Minor Machines & Equipment)	\$6,000.00	
241-41010-00000-42310 (Repair & Maintenance Supplies)	\$25,000.00	
241-41010-00000-42410 (Small Tools & Minor Equipment)	\$26,239.44	

PURCHASING DEPARTMENT

To purchase a new TV and computer monitor for the Director's office.

100-11227-00000-42210 (Operating Supplies)		\$1,000.00
100-11227-00000-48710 (Minor Office Equipment)	\$1,000.00	

SELDOVIA RECREATION

To cover Amazon Prime membership.

227-61210-00000-48755 (Minor Recreational Equipment)		\$54.12
227-61210-00000-43920 (Dues & Subscriptions)	\$54.12	

SOLID WASTE - HOMER TRANSFER

To purchase a welder and a CVC recovery unit.

290-32310-00000-43011 (Contract Services)		\$6,100.00
290-32310-00000-48740 (Minor Machines & Equipment)	\$6,100.00	

SOLID WASTE - HOMER TRANSFER

To purchase temporary fencing and hand held radios.

290-32310-00000-43011 (Contract Services)		\$10,110.00
290-32310-00000-48740 (Minor Machines & Equipment)	\$10.00	
290-32310-00000-48710 (Minor Office Equipment)	\$3,100.00	
290-32310-00000-48630 (Improvements Other Than Buildings)	\$7,000.00	

SOLID WASTE - HOMER TRANSFER

To purchase gas modine heater for the maintenance shop.

290-32310-00000-43011 (Contract Services)		\$7,000.00
290-32310-00000-48630 (Improvements Other Than Buildings)	\$7,000.00	

JUNE 2022 CONTINUED

INCREASE DECREASE

SOLID WASTE - HOMER TRANSFER

To cover additional costs for the gas modine heater.

290-32310-00000-43011 (Contract Services)		\$650.00
290-32310-00000-48630 (Improvements Other Than Buildings)	\$650.00	

SOLID WASTE - HOMER TRANSFER

To purchase a sander to prepare for winter.

290-32310-00000-43011 (Contract Services)		\$7,646.92
290-32310-00000-48311 (Machinery & Equipment)	\$7,646.92	

SOLID WASTE - HOMER TRANSFER

To purchase a safety cabinet for the maintenance shop.

290-32310-00000-43011 (Contract Services)		\$1,509.19
290-32310-00000-48740 (Minor Machines & Equipment)	\$1,509.19	

SOLID WASTE - HOMER TRANSFER

To rebuild the 953C Track Loader.

290-32310-00000-40110 (Regular Wages)		\$20,000.00
290-32310-00000-43011 (Contract Services)		\$8,000.00
290-32310-00000-43750 (Vehicle Maintenance)	\$28,000.00	

SOLID WASTE - HOMER TRANSFER

To cover fuel costs.

290-32010-00000-43210 (Transportation & Subsistence)		\$2,027.54
290-32010-00000-42230 (Fuel, Oils & Lubricants)	\$2,027.54	

SOLID WASTE - LANDFILL

To cover increased cost of fuel for the rest of the fiscal year.

290-32122-00000-43011 (Contract Services)		\$15,000.00
290-32122-00000-42230 (Fuels, Oils & Lubricants)	\$15,000.00	

SOLID WASTE - LANDFILL

To cover additional fuel purchases and utility costs.

290-32122-00000-43011 (Contract Services)		\$62,000.00
290-32122-00000-42230 (Fuel, Oils & Lubricants)	\$12,000.00	
290-32122-00000-43610 (Public Utilities)	\$50,000.00	