



KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-7520

Toll-free within the Borough: 1-800-478-4441

PHONE: (907) 262-4441 • FAX: (907) 262-1892

www.borough.kenai.ak.us

MIKE NAVARRE
BOROUGH MAYOR

MEMORANDUM

TO: Gary Knopp, Assembly President
Members, Kenai Peninsula Borough Assembly

THRU: Mike Navarre, Mayor *MN*

FROM: Tom Anderson, Director of Assessing *TCA*

DATE: September 4, 2012

SUBJECT: Ordinance 2012-*30*, Amending KPB 5.12.040 and 5.12.119(F) to clarify the procedures for revocation of property tax exemptions

The administration respectfully requests that the assembly revise the proposed new wording as in section 2 of this ordinance as shown in bold below to clarify that taxes will be due and payable 30 days after mailing a supplementary assessment notice.

SECTION 2. That KPB 5.12.119(F) is hereby amended as follows:

5.12.119. Real property tax—Exemptions—Borough mayor—Authority to grant extensions of time—Approve TAR--Changes in exempt status--Hearing.

...

F. *Property owner responsibility to notify borough of changes, changes in exempt status, hearing.* It shall be the responsibility of every person who obtains a property tax exemption under this chapter to notify the borough assessor of any change in ownership, property use, residency, permanent place of abode, or other factors affecting qualification for any exemption. If the assessor determines that the property is not eligible for this exemption, all taxes, penalty, and interest due on the property for all tax years beginning with the year the property should have been subject to taxation shall be [IMMEDIATELY] due and payable [**AFTER**] **30 days after [OF] mailing of a supplementary assessment notice, notifying the person of the revocation of any exemption, unless an informal adjustment hearing is timely requested pursuant to KPB 5.12.040. If an informal adjustment hearing is timely requested all tax, penalty and interest shall be due within 30 days of the assessor's written decision for any period the assessor concludes that the property was not eligible for the exemption.**

Thank you for your consideration of this request.