



## **KENAI PENINSULA BOROUGH**

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**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 *TA by Ch Still*

**DATE:** July 26, 2012

**SUBJECT:** Ordinance 2012-30, amending KPB 5.12.040 and 5.12.119(F) to clarify the process for revocation of a property tax exemption

KPB 5.12.119(F) provides for the assessor to revoke property tax exemptions at any time the assessor determines that the exemption should not have been granted based on ineligibility. KPB 5.12.040 however restricts the assessor from making changes to the roll after June 1 except for changes resulting from board of equalization decisions, supplementary assessments, reassessments following a disaster as provided in this chapter, clerical errors, or court ordered changes. The code does not specify how such exemption revocations are made.

The changes proposed by this ordinance would clarify that the assessor can revoke exemptions previously granted at any time if it is determined that the property or owners were ineligible for the exemption through the issuance of a supplemental assessment notice. Additionally, the recommended revisions specifically provide for an opportunity for a hearing prior to any revocation.