

Introduced by: Navarre, Mayor
Date: 09/03/02
Hearing: 10/08/02
Action: Enacted as Amended
Vote: 7 Yes, 2 No

**KENAI PENINSULA BOROUGH
ORDINANCE 2002-38**

**AN ORDINANCE ENACTING KPB 5.12.113 TO PROVIDE FOR A PARTIAL
EXEMPTION FROM REAL PROPERTY TAXES ON RESIDENTIAL PROPERTY
OWNED AND OCCUPIED BY CERTAIN VOLUNTEERS WHO PROVIDE
FIREFIGHTING OR EMERGENCY MEDICAL SERVICES TO THE BOROUGH**

WHEREAS, AS. 29.45.050 authorizes a municipality to grant a partial exemption from municipal property taxes to real property owned and occupied as a permanent place of abode by a volunteer firefighter or provider of emergency medical services in the borough; and

WHEREAS, the State of Alaska, Department of Health and Social Services, Public Health, Community Health and Emergency medical Services Section have established that volunteer Emergency medical Services (EMS) are in “Crisis” statewide; and

WHEREAS, recruitment and retention of emergency services volunteers is recognized as being the largest problem facing volunteer services in the State of Alaska and on the Kenai Peninsula; and

WHEREAS, the volunteer emergency services in the Kenai Peninsula Borough are struggling to maintain adequate staffing of emergency crews to respond to 911 calls; and

WHEREAS, the Kenai Peninsula Emergency Medical Services Council, representing all emergency medical services in the Kenai Peninsula Borough have determined that real property tax exemptions would be very effective as an incentive to recruit new volunteers and retain those who are currently trained; and

WHEREAS, granting such an exemption will encourage resident property owners to volunteer to provide such services in the borough to the great benefit of all citizens, property owners, and taxpayers;

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

SECTION 1. That KPB 5.12.113 is hereby enacted as follows:

5.12.113. Real property tax—Exemptions—Volunteer firefighters and providers of emergency medical services.

A. The amount of \$10,000 of the assessed value of real property owned and occupied as a permanent place of abode by a resident who provides volunteer firefighting services or volunteer emergency medical services in the borough is exempt from the real property tax imposed by this chapter.

B. To qualify for this exemption, on January 1 of the assessment year a person must be certified as:

(1) a current and active volunteer of a State of Alaska recognized First Responder Service, registered Fire Department or a certified Ambulance Service located within the borough; and

(2) if providing volunteer firefighting services, be certified as a firefighter by the Alaska Department of Public Safety; or

(3) if providing volunteer emergency medical services, be certified under AS 18.08.082.

The Fire or EMS Chief as appropriate for each department shall be responsible for certifying that the volunteer has met the criteria established for this exemption and will submit the names to the Kenai Peninsula Borough annually on or before January 15.

C. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

D. No exemption under this section may be granted except upon written application on a form prescribed by the assessor. The application must be filed with the assessor no later than January 15 of the tax year for which the exemption is sought.

E. Definitions: For purposes of this section, the following terms are defined as shown.

“Active volunteer” means a person meeting the training, response, and participation criteria as established by each recognized First Responder Service, registered Fire Department and/or state certified ambulance service. The criteria established by each department that defines “active volunteer” shall be on file with the Kenai Peninsula Borough assessing department. Persons serving “on-call” who are not regular borough employees as either a firefighter or emergency medical services provider shall be eligible for consideration as an active volunteer if all other criteria are satisfied.

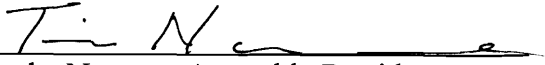
“Own and occupy” has the definition set out in KPB 5.12.105(F).

“Permanent place of abode” has the definition set out in KPB 5.12.105(F).

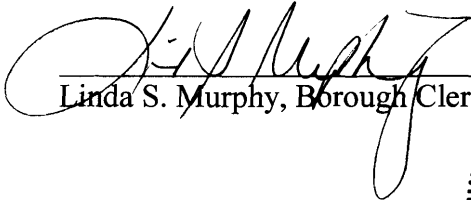
“Real property” has the definition set out in KPB 5.12.105(F).

SECTION 2. This ordinance takes effect on January 1, 2003.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 8TH DAY OF OCTOBER, 2002.


Timothy Navarre, Assembly President

ATTEST:


Linda S. Murphy, Borough Clerk

