

Introduced by: Mayor  
Date: 08/19/08  
Hearing: 09/16/08  
Action: Enacted  
Vote: 7 Yes, 0 No, 2 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2008-27**

**AN ORDINANCE ALLOWING FOR A LATE-FILED REAL PROPERTY TAX EXEMPTION FOR THE INCREASE IN ASSESSED VALUE OF IMPROVEMENTS LOCATED WITHIN 150 HORIZONTAL FEET FROM THE MEAN HIGH TIDE LINE OR ORDINARY HIGH WATER LINE OF THE RIVERS AND STREAMS LISTED IN KPB 5.14.010 DIRECTLY ATTRIBUTABLE TO ALTERATION OF THE NATURAL FEATURES OF THE LAND, OR NEW MAINTENANCE, REPAIR OR RENOVATION OF AN EXISTING STRUCTURE, AND THAT MEETS THE CRITERIA FOR A FISH HABITAT AND RESTORATION PROJECT DESCRIBED IN KPB 5.14.040, FOR PROPERTIES EXCEEDING THE \$300,000 SENIOR CITIZEN EXEMPTION WHERE CONSTRUCTION BEGAN IN 2004, 2005, 2006 OR 2007**

**WHEREAS,** Alaska Statute 29.45.050(f) authorizes the borough to exempt from taxation all or part of the increase in assessed value in improvements to property if the increase is directly attributable to alteration of the natural features of the land, new maintenance, repair, or renovation of an existing structure, and if this alteration, maintenance, repair, or renovation enhances the exterior appearance or aesthetic quality of the land or structure; and

**WHEREAS,** the exemption described above is limited to a period of four years from the date the improvement is completed, or from the date of approval for the exemption by the local assessor, whichever is later; and

**WHEREAS,** the assembly enacted Ordinance 2000-46, codified at KPB 5.12.112, which provides a maximum four-year tax exemption for the assessed value of certain improvements to real property that enhance the exterior appearance or aesthetic quality of the structure within 150 feet from the mean high tide line or ordinary high water line of rivers and streams subject to the anadromous stream tax credit; and

**WHEREAS,** a \$300,000 cap on the senior exemption from real property taxes was approved by the voters and became effective January 1, 2008; and

**WHEREAS,** there were senior citizen property owners who constructed habitat protection projects who may have qualified for the exemption but did not apply for it because of their fully exempt status prior to January 1, 2008; and

**WHEREAS,** these properties may qualify for the first, second, third, or fourth year of the exemption; and

**WHEREAS,** AS 29.45.500(b) allows a refund of taxes exceeding the amount due if the claim for refund is made within one year of the due date;

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

**SECTION 1.** Notwithstanding the application deadlines in KPB 5.12.112(D) and KPB 5.14.020(B), owners of property who qualified for the senior citizen property tax exemption for property with a taxable value exceeding \$300,000 may submit a late-filed application for the habitat protection exemption as provided in KPB 5.12.112, subject to the requirements of this ordinance. The project must meet the remaining criteria of KPB 5.12.112 and have been commenced in 2004, 2005, 2006, or 2007. The application shall be filed by October 17, 2008 and shall include documentation of all project costs as may be required by the assessor to determine compliance with KPB 5.12.112, and shall comply with all remaining provisions of KPB 5.14.020(B). Approval shall be granted or denied in writing only after the processes of Section 2 of this ordinance are met.

**SECTION 2.** A site inspection shall be scheduled with the planning director or his designee prior to determining whether the completed project qualifies for the exemption. The site inspection shall take place within 30 days of filing the application. Within 30 business days of the site inspection, the planning director shall issue notice to the applicant whether the completed project qualifies for the exemption.

**SECTION 3.** Qualified properties that would be in the first year of an allowed exemption in 2008 qualify for the first, second, third, and fourth year exemption allowed by KPB 5.12.112. Qualified properties that would be in the second year of an allowed exemption in 2008 may qualify for the second, third, and fourth year exemption allowed by KPB 5.12.112. Qualified properties that would be in the third year of an allowed exemption in 2008 may qualify for the third and fourth year exemption allowed by KPB 5.12.112. Qualified properties that would be in the fourth year of an allowed exemption in 2008 may qualify for the fourth year exemption allowed by KPB 5.12.112.

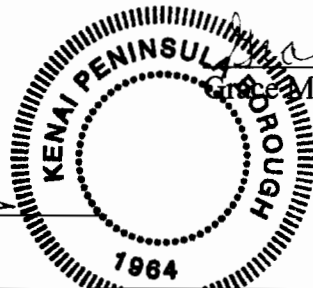
**SECTION 4.** All other provisions of KPB 5.12.112 are applicable to the late-filed habitat protection exemption applications allowed by Section 1 of this ordinance.

**SECTION 5.** That this ordinance shall take effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 16TH DAY OF SEPTEMBER, 2008.**

ATTEST:

  
Johni Blankenship, Borough Clerk



Grace Merkes, Assembly President

Yes: Fischer, Long, Martin, Smith, Sprague, Superman, Merkes

No: None

Absent: Gilman, Knopp