

Introduced by: Mayor  
Date: 06/06/09  
Hearing: 08/04/09  
Action: Enacted  
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2009-36**

**AN ORDINANCE AMENDING KP.B 5.12.090, METHOD OF DETERMINING THE FULL AND TRUE VALUE OF CONTAMINATED PROPERTY, TO ALLOW THE ASSESSOR TO CONSIDER PROPERTY CONTAMINATED UPON RECEIPT OF A PHASE II REPORT OR EQUIVALENT REPORT**

**WHEREAS,** KP.B 5.12.090 describes the method of determining full and true value of contaminated property; and

**WHEREAS,** currently the assessor may only consider property contaminated for assessment purposes if the taxpayer submits to the assessor either a Phase II Contamination Report or a report determined to be substantially equivalent; and

**WHEREAS,** the code prohibits the assessor from considering property contaminated for assessment purposes if reports of contamination are received from any other source; and

**WHEREAS,** amending KP.B 5.12.090 to allow the assessor to consider property contaminated upon receipt of a Phase II Contamination Report or a substantially equivalent report from any source will allow the assessor to consider the effects of known contamination in regard to property value in a wider range of situations, such as if the property has been abandoned; and

**WHEREAS,** allowing the assessor to consider known contamination in valuation, whether the contamination is proven by the taxpayer or not, is consistent with AS 29.45.110 which requires that property be assessed at its full and true value;

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

**SECTION 1.** That KP.B 5.12.090(B) is hereby amended as follows:

- B. Unless otherwise required by law, the assessor may not consider property contaminated unless the [TAXPAYER SUBMITS TO THE] assessor receives either a Phase II Report or a report determined to be substantially equivalent by the assessor that:

1. Identifies the contaminants and the concentration levels of each contaminant; [AND]
2. Defines the vertical and horizontal areas of contamination through analysis of soil, water or air samples; and
3. Includes the estimated costs to cure or control the contamination, which costs may consist of expenses for environmental audits, surety bonds, insurance, monitoring costs, legal fees, engineering costs and other relevant costs. All costs must be directly related to the cleanup or containment of the hazardous substance.

**SECTION 2.** That this ordinance takes effect immediately upon its enactment.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF AUGUST, 2009.**

  
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Milli Martin, Assembly President

ATTEST:

  
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Johni Blankenship, Borough Clerk



Yes: Fischer, Knopp, Long, Pierce, Smalley, Smith, Sprague, Superman, Martin  
No: None  
Absent: None