

APPLICATION FOR TIMBER HARVEST EXEMPTION AS 29.45.050(q) KPB 5.12.111

**KENAI PENINSULA BOROUGH, ASSESSOR'S OFFICE
144 N BINKLEY ST, SOLDOTNA, ALASKA 99669-7599
262-4441 EXT 211 OR 1-800-478-4441 (within the Kenai Peninsula Borough)**

PARCEL # _____
 LEGAL DESC. _____
 OWNER OF RECORD _____
 ADDRESS _____ TELEPHONE _____
 CITY _____ STATE _____ ZIP _____

Exemption Amount Requested: YEAR _____ AMOUNT _____
 Expected Dates of Operation: _____
 Starting date: _____
 Completion Date: _____

PROPERTY DETAILS

		% Used in Harvest
LAND:		
TOTAL Acreage of parcel	_____	_____
# of Acres to be Harvested	_____	_____
# of Acres Infested or at risk of being infested	_____	_____
LAND IMPROVEMENTS:		
TOTAL road length in area (stations, feet, miles)	_____	_____
TOTAL used in harvest	_____	_____
Cost	_____	_____
Total of Culverts (length) in area	_____	_____
Cost	_____	_____
TOTAL staging areas (collection, sort, grading, bundling)	_____	_____
Cost	_____	_____
# of Acres used in harvest	_____	_____
Bridges, buildings and other improvements	_____	_____
PERSONAL PROPERTY AFFIXED TO IMPROVEMENTS:	_____	_____

PLEASE ATTACH DETAIL PLAN OF OPERATIONS (DPO), MAPS, EXHIBITS, SURVEYS, AS-BUILTS, AND ANY ADDITIONAL INFORMATION AS NECESSARY.

I HEREBY APPLY FOR EXEMPTION ON THE ABOVE INCREASE IN ASSESSED VALUE OF PROPERTY RESULTING FROM TIMBER HARVEST OF THE ABOVE-DESCRIBED PROPERTY AS PROVIDED IN AS29.45.050 (Q) and KPB 5.12.111

CERTIFICATION: I HEREBY CERTIFY THAT THE ANSWERS GIVEN ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT WILLFUL MISSTATEMENT IS PUNISHABLE BY A FINE OR IMPRISONMENT UNDER AS11.56.210

Signature of Owner

Date

*****ASSESSOR'S USE ONLY*****

Exemption Granted _____ Exemption Denied _____

AS 29.45.050 -- Optional Exemptions and Exclusions

(q) A municipality may by ordinance partially or totally exempt from taxation land from which timber is harvested that is infested by insects or at risk of being infested by insects due to an infestation in the area in which the land is located. A municipality may provide that an exemption for land under this subsection applies only to increases in assessed value that result from the timber harvest. A municipality may by ordinance partially or totally exempt from taxation improvements to real property, including personal property affixed to the improvements, if the improvements are

(1) located on land from which timber is harvested that is infested by insects or at risk of being infested by insects due to an infestation in the area in which the land is located; and

(2) used for or necessary to the harvest of the timber that is infested by insects or in danger of insect infestation.

KPB 5.12.111 -- Real Property Tax and Affixed Personal Property Tax – Exemptions – Harvesting Insect Infested Timber Resources

A. The increase in assessed value of property resulting from timber harvest and related actions is exempt from taxation on the following described property:

1. The harvested area of land significantly infested or at risk of being significantly infested with insects due to an infestation of insects in the area in which the land is located .
2. Improvements to the real property for which this exemption is sought, including personal property affixed to the improvements located on such property, if they are used for and are necessary for the harvest of the timber that is infested or in danger of being infested.
3. To the extent the timber harvest converts exempt property to taxable property, this exemption shall apply to the entire assessed value of the property.

B. A significant infestation in the area in which the land is located means a widespread and intensive insect attack that will result in mortality of timber resources or has already caused large-scale tree mortality.

C. Land considered at risk of being significantly infested must have the following two characteristics: (1) the land must have a forest structure that is susceptible to significant insect infestation, and (2) a significant level of insect population development is located immediately adjacent or within close proximity of the forested land.

D. For timber to be considered harvested, the timber must be cut and removed.

E. No exemption under this section may be granted except upon a properly completed written application using the form prescribed by the assessor. The applicant/owner must file the application no later than January 15 of each assessment year for which an exemption is sought, along with a copy of the detailed plan of operation (DPO) required by 11 AAC 95.220 as filed with the Division of Forestry. In the event the DPO extends beyond the initial assessment year, the applicant must file additional complete application(s) no later than January 15 of each assessment year for which an exemption is sought. The borough assessor must be promptly provided with a copy of any amendment of the DPO. The exemption will be for the prior calendar year harvests.

F. The applicant must promptly notify the borough in writing if the period of actual operation commences earlier or ends later than the expected dates of operation shown on the application.

G. The assessor shall have the authority to deny part or all of an exemption request if the application is incomplete or an investigation and inspection of the property reveals that the timbering does not meet the requirements of this ordinance and AS 29.45.050(q) or the area timbered is different from that stated in the exemption request.

- Retroactive exemptions may be granted for the 2001 assessment year if the completed application is filed with the assessor within the deadline for filing an application for the 2002 assessment year.
- This ordinance will automatically expire at midnight on December 31, 2007, unless the assembly, by Ordinance, alters or amends that date.