

Postponed
Indefinitely

3-22-21

**CITY OF HOMER
HOMER, ALASKA**

Aderhold

RESOLUTION 21-020

A RESOLUTION OF THE CITY COUNCIL EXEMPTING KACHEMAK MOOSE HABITAT, INC. FROM CITY PROPERTY TAX; DECLARING THAT THE ORGANIZATION SATISFIES THE CRITERIA OF KENAI PENINSULA BOROUGH CODE 5.12.100, REAL PROPERTY TAX-EXEMPTIONS- COMMUNITY PURPOSES PROPERTY - CONDITIONS, FOR LOT 4, HODNIK SUBDIVISION, KENAI PENINSULA BOROUGH PARCEL NUMBER 17936032, RETROACTIVE TO JANUARY 1, 2021 AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE THE APPROPRIATE DOCUMENTS

WHEREAS, Kachemak Moose Habitat, Inc., is a small nonprofit that has preserved more than 786 acres of moose habitat on the Southern Kenai Peninsula since 1996; and

WHEREAS, Kachemak Moose Habitat, Inc. has an emphasis on conserving land around the Beluga Flats Critical Habitat Area, allowing moose to congregate and feed during tough winters and deep snow; and

WHEREAS, Property used exclusively for community purposes is exempt from taxation under Kenai Peninsula Borough Code (KPB) 5.12.100, Real Property Tax - Exemptions - Community Purposes Property - Conditions; and

WHEREAS, Homer City Council passed Resolution 20-133(S) expressing the intent to pay the water and sewer assessments for KPB parcel number 17936032, T 06S R 13W SEC 22 Seward Meridian HM 2017050 Hodnik Sub Lot 4 when the property transferred ownership to Kachemak Moose Habitat, Inc., and a deed restriction for conservation and public use was recorded; and

WHEREAS, Homer City Council passed Ordinance 21-05 amending the FY21 capital budget and authorizing an expenditure in an amount up to \$79,000 for payment of the water and sewer assessments for Lot 4, Hodnik Subdivision KPB Parcel No. 17936032 when property ownership transferred to Kachemak Moose Habitat, Inc., and a deed restriction has been recorded regarding conservation and public access on the property; and

WHEREAS, The subject property has transferred ownership to Kachemak Moose Habitat, Inc., a deed restriction for conservation has been placed on the property, and the City of Homer has paid the water and sewer assessments; and

43 WHEREAS, Kachemak Moose Habitat, Inc. has applied for an exemption from the KPB
44 property tax and wishes to apply for and receive a similar exemption from the City property
45 tax consistent with the provisions contained in HCC 9.04.046(c) and (d); and

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47 WHEREAS, The Homer City Council previously exempted fifteen (15) parcels owned by
48 Kachemak Moose Habitat, Inc., from property taxation via Resolution 10-72 on August 23,
49 2010 and Resolution 13-009 on January 28, 2013; and

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51 WHEREAS, Kachemak Moose Habitat, Inc. requests formal exemption from the City of
52 Homer to address the change in property tax status on KPB parcel number 17936032, T 06S R
53 13W SEC 22 Seward Meridian HM 2017050 Hodnik Sub Lot 4, a 21.36 acre property which has
54 a 2020 assessed value of \$5,100 and a 2020 Homer tax assessment of \$58.34.

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56 NOW, THEREFORE, BE IT RESOLVED that the Homer City Council hereby exempts
57 Kachemak Moose Habitat, Inc. from City Property Tax; declaring that the organization
58 satisfies the criteria of Kenai Peninsula Borough Code 5.12.100, Real Property Tax -
59 Exemptions - Community Purposes Property - Conditions on KPB parcel number 17936032, T
60 06S R 13W SEC 22 Seward Meridian HM 2017050 Hodnik Sub Lot 4, retroactive to January 1,
61 2021, and that the City Manager is hereby authorized to execute any and all associated
62 documents.

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64 PASSED AND ADOPTED by the City Council of Homer, Alaska, this 8th day of March, 2021.

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66 CITY OF HOMER

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68 _____
69 KEN CASTNER, MAYOR

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71 ATTEST:

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73 _____
74 MELISSA JACOBSEN, MMC, CITY CLERK

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76 Fiscal Note: N/A