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Member of the National League of Cities and the National Association of Counties

February 17, 2026

Representative Elam
Alaska State Capitol
120 5th Street, Room 422
Juneau, AK 99801

Dear Representative Elam,

As part of our mission to strengthen local governments, we are writing to note the value of HB 286, as currently drafted, which would allow a municipality to expand their use of the optional property tax exemption for the primary residence of a volunteer firefighter or volunteer EMS/mobile intensive care paramedic service provider. At the same time, we know how challenging the use of exemptions can be, and how that affects municipal budgets, the required local contribution relative to the full value determination, and ultimately potential cost-shifting to other taxpayers.

For many Alaska communities, particularly small and remote communities, public safety response depends on volunteers. When volunteer rosters are stretched thin, local governments face real operational impacts: longer response times, higher training costs, greater reliance on mutual aid, and pressure to shift toward alternatives that may not be feasible for the local tax base.

We appreciate that HB 286 is structured around local control. It does not impose a mandate; it simply provides an additional tool that local governments can choose to adopt and tailor through ordinance. This flexibility matters across our varied communities, where property values, mill rates, and service delivery models vary significantly from place to place. If a community determines this incentive will strengthen recruitment and retention, the community can calibrate the exemption to match local conditions, tax base, and fiscal capacity.

In practice, a meaningful, locally determined property tax exemption such as this can help stabilize volunteer response organizations that municipalities rely on. Retaining experienced volunteers reduces turnover and strengthens continuity in emergency medical response. Over time, that stability can help manage costs by reducing frequent training cycles and avoiding service gaps that create higher downstream costs for municipalities and residents alike.

For these reasons, AML is supportive of the intent behind HB 286.

Sincerely,

Nils Andreassen
Executive Director

To Whom it May Concern,

My name is Dale Eicher. I serve on the Kenai Peninsula Borough Assembly although I am writing in support of HB 286 today in my individual capacity, not on behalf of the Assembly. The Assembly has already formally expressed its support for this concept through Resolution 2026-005.

Back in 2017 and 2018, I was a volunteer firefighter. Obviously, no one enters volunteer service to make money. People volunteer because they care about their communities. That said, volunteer service carries real costs. It requires substantial time, ongoing training, and personal expense. In my case, I often drove 45 minutes one way to attend training or complete shifts at the station. That meant fuel costs, vehicle wear, and long hours away from family and work. Those realities are common across Alaska, particularly in geographically large service areas, such as the KPB.

Under current law, the exemption frequently results in approximately \$100 or less in annual property tax savings on the Kenai Peninsula Borough. While appreciated, that amount does not meaningfully offset the time and expense required to serve.

Volunteer firefighters and EMS providers are essential to maintaining effective emergency response while containing costs for taxpayers. In many communities, replacing volunteer staffing with fully paid personnel would significantly increase local tax burdens.

HB 286 does not impose a mandate and does not create state expense. It simply provides flexibility. If a municipality determines that a higher exemption would help with recruitment and retention, it would have the authority to make that decision locally.

Volunteers do not serve for financial incentive. However, when reasonable tools are available to help encourage and retain them, we should provide those tools to local governments.

For those reasons, I respectfully support HB 286.

Thank you for your time and consideration.

Dale Eicher



Central Emergency Services

Central Kenai Peninsula Fire & EMS Provider

Roy Browning
Fire Chief

Dear Members of the House Community & Regional Affairs Committee,

I am writing in support of HB 286, Firefighter/EMS Property Tax Exemption.

I serve as Fire Chief for Central Emergency Services in Soldotna, Alaska. We are a combination fire department with 30 volunteer firefighters and EMS personnel who serve alongside our career staff. These volunteers respond to fires, medical calls, rescues, and other emergencies at all hours. They serve because they care about their community.

Across the Kenai Peninsula Borough and throughout Alaska, fire departments rely heavily on volunteers to meet their daily mission. Many of Alaska's firefighters and EMTs serve in a volunteer capacity in their home communities. Without them, many departments would struggle to maintain adequate response coverage.

We are seeing growing challenges in recruiting and retaining volunteer firefighters and EMS providers. This is a national issue, and Alaska is no exception. The training requirements, time commitment, and personal sacrifice required of volunteers are significant. HB 286 recognizes that commitment and provides a practical incentive that may help with both recruitment and retention. HB 286 also allows local municipalities to decide whether to adopt a property tax exemption and to determine the amount of that exemption. This approach gives local communities flexibility while placing no fiscal obligation on the State of Alaska. It allows each community to make the decision based on its own needs and resources.

A municipal tax exemption is a reasonable way to recognize the essential public safety role volunteers provide. It shows that the State of Alaska values their service and understands the importance of volunteer responders in protecting lives and property. On behalf of Central Emergency Services and the volunteer responders who serve the Kenai Peninsula Borough, I respectfully ask for your support of HB 286. Thank you for your consideration.

Sincerely,

Roy Browning
Fire Chief
Central Emergency Services
Soldotna, Alaska

"Central Emergency Services is dedicated to protecting the lives and property of our community and visitors by providing professional emergency services through incident response, training, public education and fire prevention"

Teamwork-Integrity-Dedication-Pride

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