

KENAI PENINSULA BOROUGH

Box 850

Phone 262-4441

SOLDOTNA, ALASKA 99669

GEORGE A. NAVARRE
CHAIRMAN

ORDINANCE NO. 8

AN ORDINANCE PROVIDING FOR THE ASSESSMENT OF REAL AND PERSONAL PROPERTY AND THE LEVY AND COLLECTION OF TAXES AND FOR THE RETURNS, DUE DATES, PENALTIES AND OTHER REQUIREMENTS IN CONNECTION THEREWITH.

BE IT ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1. Real Property Tax Levied. All real property within the corporate limits of the borough, which is not exempt from taxation by law or ordinance, is hereby made subject and liable to an annual tax of not more than three percent of the assessed valuation of such property for school and borough purposes. The borough shall collect, as required by AS 07.15.310 and .320 such tax as is levied on the property within a city by the city council pursuant to law and charter.

Section 2. Procedure: Conforming with Certain State Statutes. Assessment, establishment of the rate of levy, collection of taxes and foreclosure of tax liens shall be in accordance with AS 29.10.369-540, AS 07, and this ordinance.

Section 3. Assessment. On or before April 1 of each year the assessor shall prepare an annual assessment roll as required by AS 29.10.399, and shall give notice of the assessment and of the date of the equalization hearing as required by AS 29.10.402.

Section 4. Appeals. Appeals for relief from any alleged error in the valuation, overcharge, or omission or neglect of the assessor shall be taken to the borough assembly sitting as the board of equalization. Notice of appeal shall be in the form of a petition, said form to be adopted or altered from time to time by resolution of the assembly. Copies shall be made available free of charge by the borough clerk.

Section 5. Record of Appeal and Hearings. Upon receipt of a copy of the Notice of Appeal the assessor shall promptly prepare and deliver to the Borough Clerk a record of the appeal, in such form as the assembly may direct, for the use of the assembly sitting as the Board of Equalization. The record shall contain all the information shown on the assessment roll in respect of the subject matter of the appeal. Prior to the Board of Equalization hearings the assessor shall provide administrative adjustment meetings at locations convenient to the people throughout the borough for the purpose of considering requests and questions concerning property valuations. * The assembly sitting as a Board of Equalization shall meet at least once in each city in the borough which is represented on the borough assembly in addition to meeting at the borough seat.

/Amended/
Ord. 37&38

Section 6. Certification, Rate of Levy. Upon completion of the equalization hearings, the assembly, as such, shall determine the date on which the assessor shall complete and certify the assessment roll, and thereafter the assembly shall establish the rate of levy of the tax. Public notice of the date at which the rate of levy is to be fixed shall be given. Immediately upon certifying the assessment roll, the assessor shall provide each city authorized to levy a tax with the total assessed value for the city and the city council shall thereupon establish the rate of levy of the tax for city purposes and immediately notify the assessor of such rate by certified copy of the resolution adopted by the city council.

Section 7. Tax Statements. On or before June 30 the assessor shall mail tax statements to the persons listed as owners of record on the tax rolls.

/Amended/
Ord. 29

Section 8. * Due Date, Delinquency and Penalties: Taxes may be paid in two equal installments. First one-half taxes become due on August 15 in the tax year and are delinquent thereafter. Second one-half taxes become due on November 1 and are delinquent thereafter. A penalty of eight percent shall be added to all taxes delinquent until the due date fixed for payment of the second-half, and interest at the rate of eight percent per annum shall be charged on the whole of the delinquent taxes, not including penalty, from due date until paid in full. After the due date for the payment of the second-half, a total penalty of ten percent shall be added to all delinquent taxes and interest at the rate of eight percent per annum

shall accrue upon all delinquent taxes, not including penalties, from due date until paid in full.

Section 9. Enforcement. If taxes on real property are not paid when due, the assembly, by resolution, may direct that the borough clerk, the tax collector, and legal counsel take the proper steps to enforce the lien by sale of the property assessed or by such other action as may be appropriate and in accordance with law. The assembly, at the same time, shall determine the appropriate method of giving notice of the completion of the foreclosure list of real property and of the foreclosure proceeding.

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Section 10. Personal Property Tax Levied All personal property within the corporate limits of the borough, which is not exempt from taxation by law or ordinance, is hereby made subject and liable to an annual tax of not more than three percent of the assessed valuation thereof for school and borough purposes, and the owner thereof shall be liable for payment of the tax. The borough shall collect as required by AS 07.15.310 and .320 such tax as is levied on the property within a city by the city council pursuant to law and charter.

Section 11. Household Effects Exemption. In addition to exemptions required by law, the household furniture and effects of the head of a family or a householder, are classified and exempted from taxation.

Section 12. Personal Property Declaration Forms. On or before the 1st of January of each year, the assessor shall mail out or otherwise distribute personal property assessment forms to all persons owning personal property in the borough of whom he has knowledge. The failure of the assessor to mail or distribute such forms to any person shall not relieve that person of the duty of making a return.

Section 13. Boat Assessment. For purposes of taxation, boats and vessels subject to a tax, shall be assessed on the basis of full and true value.

Section 14. Returns. Every person owning or having an interest in or holding or controlling personal property in the borough, shall file a return with the assessor on or before February 15 of each year in accordance with AS 29.10.384, said return to be in the form adopted, or altered from time to time by

*/Amended/
70-14
Ord. 11

resolution of the assembly. Copies of said form shall be available free of charge from the borough clerk.

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/Amended/
Ord.27
Ord.94

Section 15. False statement as to personal property.

A person who either for himself or as agent for another, or as agent, officer, or manager of a corporation makes a false statement, return or list required by this ordinance relating to the amount, kind or value of personal property subject to taxation by the borough with intent to avoid or evade the assessment or taxation of the property, or part of it, or fails or refuses to make and file such a statement, return or list when required with intent to avoid or evade the assessment or taxation of the property or part of it, is guilty of a violation of this ordinance, and upon conviction is punishable by a fine of not more than three hundred dollars (\$300) or by imprisonment for not more than thirty (30) days, or both such fine and imprisonment, together with the costs of prosecution. Each act or day of violation shall constitute a separate offense.

Section 16. Procedure. Assessment, levy and collection of taxes shall be in accordance with AS 29.10.369-453 and in accordance with this ordinance. Sections 4 through 8 of this ordinance relating to real property shall be applicable to personal property.

Section 17. Liability for Taxes on Personal Property

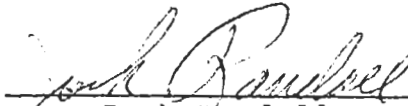
If taxes on personal property are not paid when due, the assembly, by resolution may direct the borough officers and the borough attorney to take proper steps for the collection of such taxes by personal action against the owner, by distraint and sale, or by such other action as may be appropriate and in accordance with law.

Section 18. Distraint and Sale. The borough clerk shall make demand of the person owning the property assessed for the amount of the tax, penalty and interest. If not promptly paid, the clerk shall issue a warrant directing the enforcement officer designated by the assembly to act for the borough to forthwith seize, levy upon, distraint, and sell such personal property of the person assessed as the tax may have been levied upon, and if the same is not sufficient to satisfy the tax penalty and interest and the cost and expenses of such sale, the warrant may authorize the seizure,

levy, distraint and sale of such other property of the person against whom the tax was assessed as may be sufficient to satisfy the tax, penalty, interest and cost of sale. The sale shall be a public auction and shall be held after at least ten (10) days notice given by posting notice of sale in three public places within the borough, one of such places being the borough bulletin board and by publication two times in a newspaper of general circulation in the borough. If the proceeds of the sale are insufficient to satisfy the tax, penalty, interest and costs of the sale, a supplemental warrant may be issued and executed as above set forth. The costs and expenses of the proceeding that may be satisfied from the proceeds of the property sold shall in no event exceed 20 percent of the proceeds received from the sale.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH,
December 1, 1964.

See Ord. 31 Re - Foreclosures
Ord. 21/22



Jack Randall
Assembly President

ATTEST:



Assembly Clerk

KENAI PENINSULA BOROUGH

ATTACHMENT TO PROPERTY TAX ORDINANCE

Pertinent Sections of State Statutes Referred to in
the Property Tax Ordinance

Section 29.10.387: Additional Information

The assessor may by notice in writing to any person by whom a return has been made, require from him a further return containing additional details and more explicit particulars, and upon receipt of the notice, that person shall comply with its requirements within 30 days.

Section 29.10.390: Independent Investigation by Assessor

The assessor is not bound to accept a return as correct, but if he thinks it necessary or expedient, he may make an independent investigation of property returned. If he suspects that a person who has not made a return has property subject to taxation, the assessor shall make an independent investigation as to the property of that person. In either case, the assessor may make his own valuation and assessment of the taxable amount of the property, which shall be prima facie evidence for all legal purposes and proceedings.

Section 29.10.393: Investigating powers

(a) For the purpose of an investigation under #390 of this chapter, the assessor, personally, or by a deputy designated by him, has a right of access to the premises and may examine property on the premises. For this purpose he has right of access to and may examine all property records involved. Each person shall, upon request, furnish to the assessor or deputy every facility and assistance for the purposes of the investigation.

(b) An assessor may examine a person on oath, or otherwise, and upon request of the assessor, the person shall present himself for examination by the assessor.

Section.29.10.396: Property to be Assessed at its Full and True Value

Property shall be assessed at its full and true value in money, as of January 1 of the assessment year. In determining the full and true value of property in money, the person making the return, or the assessor, as the case may be, shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation, nor shall he adopt as a criterion of

value the price for which the property would sell at auction, or at a forced sale, either separately or in the aggregate with all the property in the taxing district, but he shall value the property at a sum which he believes it is fairly worth in money at the time of assessment.

Section 29.10.405: Correction by Assessor.

The assessor may correct an error or supply an omission in the assessment roll at any time before the sitting of the board of equalization. Every person receiving a notice of assessment shall advise the assessor of any error or omission in the assessment of his property.

Section 29.10.408: Appeal by person assessed.

A person who receives notice or whose name appears on the assessment roll may appeal to the board of equalization for relief from any alleged error in the valuation, overcharge, or omission or neglect of the assessor not adjusted to the taxpayer's satisfaction.

Section 29.10.423: Hearing of Appeal.

(a) At the hearing of the appeal, the board shall hear the appellant, the assessor, other parties to the appeal and their witnesses, and consider the testimony and evidence, and shall determine the matters in question on the merits.

(b) If a party to whom notice was mailed as provided in #420 of this chapter fails to appear, the board may proceed with the hearing in his absence.

(c) The burden of proof in all cases is upon the party appealing.

(d) The board shall from time to time enter in the appeal record its decisions upon appeals brought before it, and certify to them.

Section 29.10.426: Judicial Review

A person aggrieved by an order of the board of equalization may appeal to the superior court for review de novo after he has exhausted his administrative remedy under #369-540 of this chapter.

Section 29.10.468: Clearing Delinquencies Before Sale

(a) If the tax collector receives delinquent tax payments at least one week before the filing of the foreclosure list and petition, the tax collector shall remove the property from both the list and the petition.

(b) During the publication or posting of the foreclosure list and up to the time of sale a person may pay the taxes, together with the penalty and interest, and proportionate share of the costs of publication and foreclosure. The clerk shall make a notation of the payment on both the original delinquent tax roll and foreclosure list.

Section 29.10.507: Redemption Period

All real properties sold to the city under #369-540 of this chapter shall be held by the city for one year from the date of the judgment and decree of foreclosure, unless sooner redeemed. During the one-year period, a person having an interest in the property at the date of the judgment and decree of foreclosure, or any heir or devisee of such a person, or a person holding a lien of record on the property, or an independent school district or public utility district having a lien on the property may redeem the property by paying the amount applicable under the judgment and decree, with interest as provided by law, and the costs charged against the property. Property redeemed is subject to assessment for taxation during the period of redemption, as though it had continued in private ownership. A person holding a mortgage or other lien of record covering a part only of a parcel of real property included in the judgment and decree of foreclosure may redeem that part by paying the proportionate amount applicable under the judgment and decree.

Section 29.10.528: Repurchase by Record Owner

The record owner at the time of tax foreclosure of any property acquired by a municipal corporation, independent school district, public utility district or other local governmental unit for delinquent taxes, or his assigns, may, at any time before the sale or contract of sale of the tax foreclosed property by the local governmental unit, repurchase the property. The governmental unit shall sell the property to the former record owner or his assigns, for the full amount applicable to the property under the judgment, with interest at the rate of eight per cent a year from the date of entry of the judgment of foreclosure to the date of repurchase, together with delinquent taxes assessed and levied as though it had continued in private ownership.