

Adopted Jan. 13, 1967

KENAI PENINSULA BOROUGH

ORDINANCE NO. 27

AN ORDINANCE ENTITLED: AN ORDINANCE ESTABLISHING A
PENALTY FOR LATE FILING OF PERSONAL
PROPERTY TAX RETURNS

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

Section 1. The Kenai Peninsula Borough Code of
Ordinances is hereby amended by adding a new section to
be numbered 25.05.077 which said section reads as follows:

Section 25.05.077 Penalty.

(a) If no return is filed as required by Section 25.
05.075 or if the return is filed late, the taxpayer
shall pay a penalty of 10% of any personal property
tax thereafter levied plus interest at 8% from the
date the taxes would ordinarily come due.

(b) The assessor may, on written application, grant
extensions of time for filing for cause shown.

Section 2. This ordinance becomes effective immediately
upon its approval and passage according to law.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH
THIS 13 DAY OF January, 1967.

Earl Simonds
Earl Simonds
Assembly President

ATTEST:

James Bremer
Assembly Clerk