

KENAI PENINSULA BOROUGH

ORDINANCE NO. 31

AN ORDINANCE ENTITLED: AN ORDINANCE RELATING TO ENFORCE-
MENT PROCEEDINGS ON REAL AND PERSONAL
PROPERTY TAXES

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

Section 1. Section 25.05 of the Kenai Peninsula Borough
Code of Ordinances is amended by adding new sections to be
numbered 25.05.100 - 25.05.115, which sections shall read
as follows:

Section 25.05.100. Enforcement of Tax Liens on Real
Property. (a) The tax collector shall make up a
roll of real property subject to foreclosure as soon
as possible after January 1 of each year. (The roll
shall include only real property the taxes on which
have been delinquent for at least one year on January 1;
provided, however, that once the foreclosure proceed-
ings are initiated, the borough shall enforce the lien
for all taxes due.) When the roll is prepared, the
tax collector shall notify the assembly and the assembly
shall by resolution designate the newspaper in the
borough in which the roll and the notice required by
AS 29.10.462 - .465 shall be published, together with
the days of publication. In addition to publication,
the tax collector shall give such other notice as is
required by law.

(b) Filing of action. On the first day of publication
which shall be a week-day, a certified copy of the
foreclosure list together with a petition for judgment
shall be filed in the Superior Court by the borough
attorney.

(c) Judgement. No less than thirty (30) days after
the filing of the petition for judgment, the court
shall order all property on the roll not previously
redeemed sold to the borough for the amount of taxes
and interest for which the properties are liable.

(d) Redemption. All property sold to the borough
under this section shall be held by the borough for
at least one year, during which time the property may
be redeemed according to law.

(e) Classification. When the redemption period has expired and no less than thirty (30) days after the clerk has published and served notice of expiration of the redemption period, the chairman will present to the assembly a plan of classification. The assembly shall classify the lands acquired under this section as "public use lands", "retained lands", or sale lands". Pending further disposition, the assembly may reclassify any lands as it sees fit. Before recommending classification of any lands within cities sharing taxes on real property as "public use" or "retained" lands, the chairman shall consult with the appropriate officials of the city in question.

(f) Public Use Lands. Public use lands may be retained or disposed of according to Section 15.05.033.

(g) Retained Lands. Retained lands shall be lands which, in the opinion of the assembly, should be retained by the assembly for disposition at a later date in the best interests of the people of the borough. Any classification of land as retained land shall include a statement of the reasons why the land is so classified. When the chairman presents his plan of classification under (e) of this section, his plan shall include a listing of all retained lands held by the borough from previous years together with his recommendation for classification for the coming year.

(h) Sale Lands. Sale lands shall be promptly disposed of by the borough under the provisions of Section 15.04.034. A copy of the notice of sale provided for in Section 15.05.034 shall be sent by registered or certified mail to the record owner at the time of the tax foreclosure. The mailed notice shall include advice to the record owner of his right to repurchase the property pursuant to AS 29.10.528.

Section 25.05.105. Disposition of Proceeds of Sales from Tax Foreclosed Land. After deducting the expenses of foreclosure and sale, all revenues from the sale of tax foreclosed land shall go to the general fund except that in cities where a tax is levied for municipal purposes, the net revenue after penalty, from property sold within the city shall be divided between the city and borough in the ratio that the millage rate for municipal purposes bears to that for borough purposes.

Section 25.05.110. Enforcement of Tax Liens on Personal Property and Leasehold Interests. The tax collector shall make up a roll of persons delinquent in personal property taxes or taxes on property the fee title to which rests in the United States, the State or a political subdivision thereof, together with a statement of the amount owing, as soon as possible after January 1 of each year. When the list is prepared, a copy of it shall be presented to the assembly and the assembly shall, by resolution, specify the minimum amount which the borough will institute further proceedings to collect. After the assembly has so specified, a demand shall be made by ordinary mail on each person liable for the payment of the delinquent taxes plus penalty, interest and costs, if any. The demand shall specify that if payment is not received within thirty (30) days, the obligation shall be referred to the borough attorney for collection.

Upon referral, the borough attorney shall promptly file suit against the delinquent taxpayers involved. The attorney may proceed by way of distraint sale if, in his judgment, there is imminent danger that the tax will not otherwise be collected, or the taxpayer is not subject to service within the jurisdiction. Judgments obtained by the borough may be enforced by execution on any property of the delinquent taxpayer.

Section 25.05.115. Disposition of Proceeds. The borough attorney shall remit the net proceeds from enforcement proceedings to the general fund of the borough. When the property upon which the tax is levied is generally located within a city, the borough shall remit funds collected to the city on the same basis described in Section 25.05.105.

Section 2. Foreclosures on real property or personal property tax collections for taxes due prior to 1965 may be treated in the manner provided in Section 1 hereof except that the division of funds shall reflect the ratio that the amount due the city for 1964 or prior taxes and the city's share of subsequently collected taxes bears to the amount due to the borough and provided further that the chairman shall contract for the foreclosure of such tax delinquencies with any city so requesting pursuant to Resolution 66-12 of the Kenai Peninsula Borough Assembly. Title to lands so foreclosed shall vest in the borough and shall be subject to

classification and disposal by the borough in accordance with Sec. 1 hereof, including disposition to the city under KPB 15.05.033 (d).

"If the foreclosure covers only taxes due prior to 1965 within a city then the borough shall deed the land to the city upon the expiration of the redemption period without further action, by classification or otherwise, by the Assembly. Any amounts due for costs and penalties or any borough taxes then accrued shall be debited to the account of the city to which the conveyance is made and deducted from sums otherwise remitted to the city as a part of the foreclosure procedure."

Section 3. Resolutions No. 67-14 and 67-15 are repealed.

Section 4. Publication of pending foreclosures shall be made as provided in Resolution No. 66-28 except that the foreclosure list shall be prepared and published on or before _____.

Section 5. This ordinance is effective immediately upon enactment.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH
THIS 6 DAY OF June, 1967.

Earl Simons
Assembly President

ATTEST:

Frances Bryner
Assembly Clerk