Introduced by : Mayor

Date: November 14, 1972 Hearing: December 12, 1972

hearing: December 12, 197

## KENAI PENINSULA BOROUGH

## ORDINANCE 72-28

AN ORDINANCE ENTITLED: AN ORDINANCE AMENDING ORDINANCE 31
RELATING TO ENFORCEMENT PROCEEDINGS ON REAL AND
PERSONAL PROPERTY TAX

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

Section 1. Sec. 25.05.100 (A, B, & C) of the Kenai Peninsula Borough Code of Ordinances is amended as follows:

Section 25.05.100. Enforcement of Tax Liens on Real Property.

- (A) Foreclosure List. The tax collector shall make up a roll of real property subject to foreclosure as soon as possible after January 1 of each year, starting with January 1, 1967. The roll shall be as prescribed by AS 29.53.240. 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 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) <u>Judgment</u>. The court shall in a proper case give judgment and decree that the tax liens be foreclosed.

Section 2. This ordinance takes effect immediately upon enactment.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 12 DAY OF December , 1972.

Assembly President

ATTEST:

Frances Drynces
Borough Clerk