

Introduced by: Mayor  
Date: November 13, 1973  
Hearing: December 11, 1973  
Adopted: Dec. 11, 1973

KENAI PENINSULA BOROUGH

ORDINANCE 73- 60

AN ORDINANCE ESTABLISHING TIME OF DELINQUENCY FOR TAXES PAID BY MAIL.

WHEREAS, many citizens within the Kenai Peninsula Borough pay their taxes by mail; and

WHEREAS, the current practice of the Post Office is to place the postmark date of the following day on items mailed after a certain time in the afternoon; now therefore

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

Section 1. Sec. 25.05.040 of the Kenai Peninsula Borough Code of Ordinances is hereby amended by adding thereto an additional sub-section (d) to read as follows:

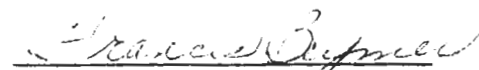
(d) A payment of taxes made by mail shall not be considered delinquent if the postmark on the envelope indicates the date of mailing to be on or before the first business day following the date on which the taxes become due pursuant to other provisions of this section.

Section 2. This ordinance shall take effect immediately upon enactment.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH this 11 day of December, 1973.

  
ASSEMBLY PRESIDENT

ATTEST:

  
Borough Clerk