

Introduced by: Mayor and
Finance Committee
Date: November 14, 1978
Hearing: December 19, 1978
Action: Enacted; 103 Yes, 9 No

KENAI PENINSULA BOROUGH

ORDINANCE 78-63

PROVIDING PENALTIES FOR THE FILING OF FALSE APPLICATIONS
FOR TAX EXEMPTION.

WHEREAS, certain sections of the Borough Code of ordinances provide for the exemption of all or a portion of property taxation upon a filing of an application showing eligibility for exemption; and

WHEREAS, it is necessary to deter the filing of materially false applications for exemption; and

WHEREAS, Alaska Statute 29.48.200 authorizes the assembly to prescribe punishment for the violation of any ordinance;

NOW THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

Section 1. That Chapter 5.12 of the Borough Code of ordinances is hereby amended by adding a new section, to be numbered 5.12.117, which shall read as follows:

5.12.117 Exemption--False Representations Prohibited--Penalties. A. No person shall file with the Borough any application for exemption from real property valuation or taxation if the application contains any false representations.

B. A violation of this ordinance is a misdemeanor punishable by a fine of not more than \$500.00 and by imprisonment not to exceed 30 days, or both.

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C. Any exemption granted on the basis of any false representations shall be revoked, and the liability for all taxes, penalties and interest shall remain.

Section 2. That the Borough Code of ordinances is hereby amended by adding a new section, to be numbered 5.12.380, which shall read as follows:

5.12.380 Exemption--False Representations Prohibited--Penalties. A. No person shall file with the Borough exemption from personal property valuation or taxation if the application contains any false representations.

B. A violation of this ordinance is a misdemeanor punishable by a fine of not more than \$500.00 or by imprisonment not to exceed 30 days, or both.

C. Any exemption granted on the basis of any false representations shall be revoked, and the liability for all taxes, penalties and interest shall remain.

Section 3. That this ordinance shall become effective immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH
ON THIS 19 DAY OF December, 1978.


JoAnn Elson, Assembly President

ATTEST:


Borough Clerk