

Introduced by: Mayor
Date: December 5, 1978
Hearing: December 19, 1978
Vote: Unanimous
Action: Enacted

KENAI PENINSULA BOROUGH

ORDINANCE 78-66

AMENDING SECTION 5.12.160 OF THE BOROUGH CODE OF ORDINANCES TO CLASSIFY MOBILE HOMES AND TRAILERS, AND PERMITTING THE PROPERTY TAXES LEVIED TO BE COLLECTED IN THE MANNER PROVIDED FOR THE COLLECTION OF PERSONAL PROPERTY TAXES IN THE BOROUGH.

WHEREAS, Ordinance 78-45 provides for the exemption from taxation of the first \$10,000 of assessed residential property valuation; and

WHEREAS, it is necessary that uniform procedures be established for administering this exemption; and

WHEREAS, Resolution 78-119 (Substitute) adopted on November 14, 1978, established regulations to administer the tax exemption; and

WHEREAS, mobile homes attached to the land as permanent occupied residences are deemed to be residential real property;

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

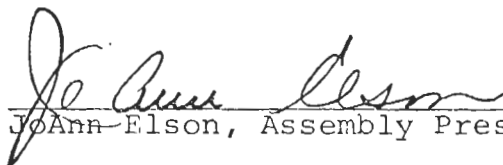
Section 1. That a new Section 5.12.160 of the Borough Code of ordinances is enacted to read as follows:

5.12.160 Mobile homes--classified as real property--property tax collection. Mobile homes and trailers which are set up and skirted or otherwise attached to the land as permanent owned or occupied residences, or used for office or commercial purposes are classified as real property. The property taxes levied against mobile homes and trailers classified as real property may be collected in accordance with the procedures established for the collection of personal property taxes within the borough.

Section 2. That present Section 5.12.160 and Section 5.12.200 of the Borough Code of ordinances are repealed.

Section 3. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH
ON THIS 19th DAY OF December, 1979.


JoAnn Elson, Assembly President

ATTEST:


Borough Clerk