

Introduced by: Davis
Date: April 3, 1979
Hearing: May 1, 1979
Vote: 27 "Yes", 98 "No"
Action: Failed to be Set for
Hearing

KENAI PENINSULA BOROUGH

ORDINANCE 79-19

AMENDING THE BOROUGH CODE OF ORDINANCES TO EXEMPT PERSONAL PROPERTY OWNED AND USED BY A RELIGIOUS ORGANIZATION FROM THE PERSONAL PROPERTY TAX.

WHEREAS, it is desirable to minimize the tax burdens placed upon property used for religious and church-sponsored activities; and

WHEREAS, the Borough currently levies a personal property tax upon personal property owned and used by recognized religious organizations;

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

Section 1. That the Borough Code of ordinances is amended by adding a new section to be numbered 5.12.131 which shall read:

Section 5.12.131. Personal Property Tax Exemption-Religious Organization. The personal property owned and used by a religious organization and used exclusively for religious or related non-profit, charitable purposes is exempt from the personal property tax.

Section 2. That this ordinance takes effect immediately upon its adoption.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS _____ DAY OF _____, 1979.

JoAnn Elson, Assembly President

ATTEST:

Borough Clerk