

Introduced by: Finance Committee  
Date: June 5, 1979  
Hearing: July 3, 1979; Refer to Finance  
Vote: Unanimous  
Action: Enacted as amended 8-21-79

KENAI PENINSULA BOROUGH

ORDINANCE 79-36

AMENDING SECTION 5.12.130 OF THE BOROUGH CODE RELATING TO  
THE EXEMPTION OF HOUSEHOLD EFFECTS FROM THE PERSONAL PROPERTY  
TAX.

WHEREAS, the administration of the personal property  
tax including returns, assessment and collection involves  
considerable expense; and

WHEREAS, certain household related items of personal  
property do not constitute significant value in terms of  
taxable property;

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

Section 1. That Section 5.12.130 of the Borough Code  
is amended to read:

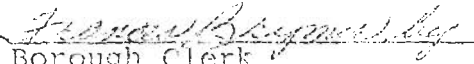
5.12.130 Exemptions--Household effects. In addition  
to exemptions required by law, the household furniture and  
effects of the head of a family or a householder are clas-  
sified and exempted from taxation. Household furniture and  
effects shall include household appliances, garden tractors,  
garden supplies and accessories, noncommercial garage  
equipment, home workshop machinery, and any recreational  
vehicles not requiring registration or licensing.

Section 2. That this ordinance takes effect 12:01 a.m.  
January 1, 1980.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH  
ON THIS 21 DAY OF August, 1979.

ATTEST:

  
John Elson, Assembly President

  
Borough Clerk

