

Introduced by: Mayor
Date: December 2, 1980
Hearing: January 6, 1981
Action: Enacted
Vote: Unanimous

KENAI PENINSULA BOROUGH

ORDINANCE 80-63

AMENDING THE CODE TO ESTABLISH THAT A PAYMENT OF PROPERTY TAXES RECEIVED ONE DAY AFTER THE NORMAL DUE DATE OF SUCH TAXES WOULD NOT BE CONSIDERED DELINQUENT.

WHEREAS, Borough Code 5.12.080(d) provides that "a payment of taxes made by mail shall not be considered delinquent if the postmarked 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"; and

WHEREAS, the provision that the postmark can be the first business day after the due date causes confusion and misunderstandings because a taxpayer can pay his taxes at the Borough office after the due date and be considered delinquent, whereas another taxpayer can mail his taxes on the same day and not be considered delinquent; and

WHEREAS, this confusion and inequity should be resolved;

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

Section 1. That the Borough Code of Ordinances is amended by a subsection, numbered 5.12.080(e), which reads:

"A payment of taxes received by the Borough on the first business day after the normal due date shall not be considered delinquent."

Section 2. That this ordinance takes effect immediately upon enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH
THIS 6th day of January, 1980.

Paul A. Fischer
Paul Fischer, Assembly President

ATTEST:

Francis Byrnes
Borough Clerk