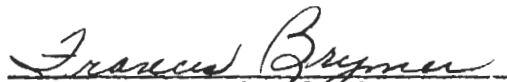


ORDINANCE CERTIFICATION

I certify that upon final enactment of Ordinance No. 81-27 of the Kenai Peninsula borough, this certification of the actions taken by me conforms with the rules and regulations governing ordinances.

1. Publication: Publication has been made by causing a summary of this ordinance to be inserted one time in a newspaper of general circulation in the borough. One copy of this ordinance as set for hearing, together with Notice of Hearing has been mailed to the city clerks of each first class city in the borough and to each postoffice in the borough with a request for posting on the City Hall and Post Office bulletin boards for 10 days immediately following receipt.
2. After adoption of this ordinance, one copy will be mailed to the city clerk of each first class city in the borough.

This ordinance was ENACTED by the assembly of the Kenai Peninsula Borough on the 21 day of April, 1981 and will become effective immediately.


Borough Clerk

Date: April 23, 1981

Introduced by: McCloud
Date: March 17, 1981
Hearing: April 21, 1981
Vote: 11 Yes, 5 No
Action: Enacted

KENAI PENINSULA BOROUGH

ORDINANCE 81-27

AMENDING CHAPTER 5.12 OF THE BOROUGH CODE OF ORDINANCES TO AUTHORIZE THE BOROUGH MAYOR TO GRANT AND APPROVE EXTENSIONS OF TIME TO FILE FOR TAX EXEMPTIONS AND DELEGATING AUTHORITY TO COMPILE AND APPROVE TAX ADJUSTMENT REQUESTS.

WHEREAS, the state law provides for certain exemptions from property taxation, including the Borough's complimentary ordinances and the \$10,000 real property exemption; and

WHEREAS, these religious, charitable, senior citizen, disabled persons, exemptions require administrative processing; and

WHEREAS, the Borough Mayor encounters changing circumstances and disclosure of facts through tax investigations which result in the need to issue tax adjustment requests affecting the tax roles of the Borough; and

WHEREAS, the unwritten procedure for presentation of all such tax matters to the Assembly is a time consuming process which encumbers the Assembly deliberations; and

WHEREAS, these functions should be more appropriately within the duties and functions of the Borough Mayor to facilitate the administration and to relieve the legislative agenda from a routine exercise of approvals;

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

Section 1. That the Borough Code of ordinances is amended by enacting a new Section 5.12.119 to read:

5.12.119 Exemptions--Borough Mayor--Authority to grant extensions of time--Approve TAR. The Borough Mayor is delegated the authority to grant extensions of time for filing any of the various exemptions permitted by statute or ordinance, and he shall approve tax adjustment requests as required by changes in the tax assessment roles as prepared by

the Borough Assessor. The Mayor shall publish any regulations governing this administrative procedure, and he shall make periodic reports of exemptions and tax adjustment requests to the Assembly for its information and acknowledgment as prepared by the Borough Assessor.

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

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH
ON THIS 21st DAY OF April, 1981.

Paul A. Fischer
Paul Fischer, Assembly President

ATTEST:

Francis Baymer
Borough Clerk