

Introduced by: Fischer  
Date: Feb. 16, 1982  
Hearing: Mar. 16, 1982  
Vote:  
Action: DEFEATED AT INTRODUCTION

KENAI PENINSULA BOROUGH

ORDINANCE 82-16

AMENDING SECTION 5.12.130 OF THE BOROUGH CODE OF ORDINANCES TO PROVIDE AN EXEMPTION OF THE FAMILY AUTOMOBILE FROM THE BOROUGH PERSONAL PROPERTY TAX FOR SENIOR CITIZENS.

WHEREAS, the family automobile is a necessary means of transportation for the senior citizens within the Borough; and

WHEREAS, the increasing fuel and energy costs are an additional burden upon the senior citizens many of whom do not enjoy earnings or income; and

WHEREAS, the Borough's personal property tax imposes an additional tax burden on these senior citizens;

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

Section 1. That KPB 5.12.130 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 classified 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 vehicles not requiring registration or licensing. A senior citizen or spouse may claim an exemption of the family automobile which must be registered in the state of Alaska in the name of the senior citizen claiming the exemption who shall be a resident of the Borough and 65 years of age or older.

Section 2. That this ordinance takes effect immediately upon its enactment and shall be applied beginning with the 1982 tax year.

DEFEATED  
~~ENACTED~~ BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH OF  
THE 16 DAY OF February, 1982.

John C. Davis, Assembly President

ATTEST:

  
\_\_\_\_\_  
Borough Clerk