

Introduced by: Mayor
Date: Sept. 21, 1982
Hearing: Sept. 21, 1982
Vote: Unanimous
Action: Enacted

KENAI PENINSULA BOROUGH

EMERGENCY ORDINANCE 82-78

AN EMERGENCY ORDINANCE POSTPONING THE DATE WHEN SECOND HALF TAX BILLS SHALL BE MAILED, AND THE DATE WHEN PAYMENTS BECOME DUE.

WHEREAS, KPB 5.12.080 provides that tax bills for the second half taxes on 1982 real property shall be mailed not later than October 1, 1982, and become delinquent by November 15, 1982; and

WHEREAS, KPB 5.12.220 provides for similar billing dates and delinquency dates for 1982 personal property taxes; and

WHEREAS, the Borough's tax billing, collection, posting and accounting system are all dependent upon the proper operation of its central computer system; and

WHEREAS, the Borough has recently experienced significant difficulty with certain portions of the Burroughs computer system and finds that it will be impractical, if not impossible, to mail tax bills and to post payments within the time provided by the ordinance this year due to computer malfunctions; and

WHEREAS, this constitutes an emergency within the meaning of AS 29.48.160; and

WHEREAS, the Assembly finds that it should waive the provisions of KPB 5.12.080, and KPB 5.12.220 for 1982 due to computer malfunctions, and the Mayor recommends that this be done in order to minimize administrative difficulties and to assure the proper accounting of all tax payments;

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

Section 1. That this ordinance is enacted as an emergency ordinance.

Section 2. That the provisions provided in KPB 5.12.080 and KPB 5.12.220 are waived to the extent that tax bills shall be mailed on or about October 15, 1982, and that all payments and receipts shall become delinquent forty-five (45) days after the bills have been mailed.

Section 3. That this ordinance takes effect immediately upon its enactment, and that its effect shall lapse as of 11:59 p.m., December 31, 1982.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 21 DAY OF September, 1982.


John C. Davis, Assembly President

ATTEST:


Borough Clerk