

Introduced by: Mayor
Date: Feb. 15, 1983
Hearing: Mar. 15, 1983
Action: Enacted
Vote: Unanimous

KENAI PENINSULA BOROUGH

ORDINANCE 83-10

PROVIDING FOR THE REMOVAL FROM THE ACTIVE TAX FILE DELINQUENT PERSONAL PROPERTY TAX ACCOUNTS FROM 1978 AND PRIOR YEARS AND PERSONAL PROPERTY TAX ACCOUNTS WHICH HAVE HAD NO TAXPAYER ACTIVITY FOR THE PRECEDING TWO FISCAL YEARS.

WHEREAS, the Kenai Peninsula Borough maintains an active tax file which contains all real and personal property accounts with balances due; and

WHEREAS, the active tax file contains 1,521 unpaid personal property accounts from 1978 and prior years and unpaid personal property accounts which have not had any taxpayer activity (payments or filings) in the past two fiscal years; and

WHEREAS, maintaining and billing these unpaid, uncollectible accounts are unnecessary expenses to the Borough; and

WHEREAS, removing these accounts from the active tax file will have no impact on the fund balance of the Borough; and

WHEREAS, the removal of these accounts from the active tax file will not preclude collection of the delinquencies if the taxpayer is still in the Borough or returns to the Borough at some later date;

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

Section 1. That the Borough administration is hereby authorized to remove from the active tax file all personal property tax accounts with balances due from 1978 and prior years.

Section 2. That the administration will review the active tax file on an annual basis for the purpose of removing all personal property accounts which have had no activity from the taxpayer in the past two fiscal years.

Section 3. That all accounts removed from the active tax file shall be placed on an inactive tax file. Prior to the first billing each year, the inactive file will be compared to the active file to determine if a taxpayer with an inactive account has a current account on file. If a current account is found, steps will be taken to collect the old delinquency.

Section 4. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON
THIS 15 DAY OF March, 1983.

Donald L. McCloud
Donald L. McCloud, Assembly President

ATTEST:

Francis Bryner
Borough Clerk