

Introduced by: Mayor
Date: July 22, 1986
Hearing: Aug. 19, 1986
Vote: 14 Yes, 1 No
Action: Enacted

KENAI PENINSULA BOROUGH

ORDINANCE 86-62

AMENDING THE KENAI PENINSULA BOROUGH CODE OF ORDINANCES TO PROVIDE FOR A LONGER TIME PERIOD TO ISSUE TAX EXEMPTION DECISIONS.

WHEREAS, KPB 5.12.055(E) states that the borough assessor shall make a written determination as to whether a tax appeal is granted and an exemption given within seven days after the designated hearing date; and

WHEREAS, because of the great volume of appeals to the Board of Equalization and to the borough assessor making it difficult to render the decision within seven days of the hearing date;

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

Section 1. That KPB 5.12.055(E) is hereby amended to read as follows:

E. The borough assessor shall make a written determination as to whether the appeal is granted and an exemption given within thirty (30) [SEVEN (7)] days after the designated hearing date. The determination shall state the factual findings and legal conclusions of the borough assessor in making the determination. A copy of the determination shall be sent to the appellant. Should the exemption be granted in whole or in part, the assessor shall cause the assessment roll to be corrected to reflect the decision.

Section 2. That this ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 19th DAY OF August, 1986.


Betty J. Glick, Assembly President

ATTEST:


Borough Clerk