

KENAI PENINSULA BOROUGH

ORDINANCE 87-6

AMENDING KPB 5.12 TO SPECIFICALLY INCLUDE SERVICE AREAS UNDER THE 8 MILL TAX LIMIT.

WHEREAS, KPB 5.12.010 and KPB 5.12.120 currently impose a cap of 8 mills on taxes for borough operations; and

WHEREAS, that ordinance does not specifically address whether this limit includes service area operations; and

WHEREAS, service area operations should be included in this cap, if not already included;

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

Section 1. That KPB 5.12.010 is amended to read:

5.12.010 Levied--Amount--Statutory authority. A. All real property within the corporate limits of the borough which is not exempt from taxation by law or ordinance is subject and liable to an annual tax, for school and borough purposes, of not more than 8 mills on the assessed valuation of such property, unless the people of the borough by referendum authorize a tax levy at a higher rate and except as authorized by §5.12.250 of the code. Borough purposes shall include service areas for purposes of this limitation. The borough shall collect such tax as is levied on the property within a city by the city council pursuant to law and charter.

Section 2. That KPB 5.12.120 is amended to read:

5.12.120 Levied--Amount--Statutory authority. All personal property within the corporate limits of the borough which is not exempt from taxation by law or ordinance, is subject and liable to an annual tax, for school and borough purposes, of not more than 8 mills on the assessed valuation of such property, unless the people of the borough by referendum, authorize a tax levy at a higher rate and except as authorized by Section 5.12.250 and the owner thereof shall be liable for payment of the tax. Borough purposes shall include service areas for purposes of this limitation. The Borough shall collect such tax as is levied on the

property within a city by the city council pursuant to law and charter.

Section 3. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS _____ DAY OF _____, 1987.

Jonathan W. Sewall, Assembly President

ATTEST:

Borough Clerk