

Introduced by: Glick
Date: Sept. 20, 1988
Hearing: Nov. 15, 1988
Vote: 11 Yes, 3 No
Action: Enacted

KENAI PENINSULA BOROUGH

ORDINANCE 88-34

AMENDING THE KENAI PENINSULA BOROUGH PROPERTY TAX CODE.

WHEREAS, the Borough property tax code, KPB 5.12, has not been updated to reflect the changes to the Alaska Statutes, Title 29, effective January 1, 1986; and

WHEREAS, it is desirable to make such changes to the Borough property tax code;

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

Section 1. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.020, be amended to read as follows:

5.12.020 Procedures--Statutory authority. Assessment, establishment of the rate of levy, collection of taxes and foreclosure of tax liens shall be in accordance with Alaska Statutes governing municipal taxation [AS 29.10.369--540, AS 07] and this chapter.

Section 2. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.030(A) be amended to read as follows:

5.12.030 Assessment--Required when--Notice--Prohibition against recognition of illegal subdivision. A. On or before April 1st of each year the assessor shall prepare an annual assessment roll [AS REQUIRED BY AS 29.53.100], and shall give notice of the assessment and of the date of the equalization hearing [AS REQUIRED BY AS 29.53.100 AND 29.53.130].

Section 3. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.040(A) be amended to read as follows:

5.12.040 Assessment--Appeal procedure--Board of equalization authority. A. Appeals for relief from an[Y] alleged error[S] in [THE] valuation not adjusted by the borough assessor to the taxpayer's satisfaction [OVERCHARGE, OR OMISSION OR NEGLECT OF THE ASSESSOR] shall be taken to the borough assembly sitting as a board of equalization. Notice of appeal[S] shall be in the form of a petition, said form to be adopted or altered from time to time by resolution of the assembly. Copies shall be available free of charge by the borough clerk.

Section 4. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.080(B) be amended to read as follows:

5.12.080 Taxes--Payments due and delinquent when--Delinquency penalties. B. If the first half is not paid when due the entire tax becomes delinquent and penalty and interest accrue as follows:

1. If the first half is paid by August 15th, the second half is payable on October 1st, due on November 15th and if not paid, is delinquent after that date.

2. A penalty of 10 [8] percent of the delinquent tax shall be added to all taxes delinquent after August 15th. [UNTIL NOVEMBER 15th, AND INTEREST AT THE RATE OF 8 PERCENT A YEAR SHALL BE CHARGED ON THE WHOLE OF THE UNPAID TAXES, NOT INCLUDING PENALTY, FROM DUE DATE UNTIL PAID IN FULL.]

3. [AFTER NOVEMBER 15th, A TOTAL PENALTY OF 10 PERCENT SHALL BE ADDED TO ALL DELINQUENT TAXES, AND] Interest at the rate of 12 [8] percent a year shall accrue upon all delinquent unpaid taxes, not including penalties, from due date until date paid in full.

Section 5. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.110 be amended to read as follows:

5.12.110 Exemptions--Disabled residents--Conditions. One (1) tax parcel of residential real property, owned or partly owned, and occupied as a permanent place of abode by a resident disabled within the meaning of the U.S. Social Security Act, shall be exempt from the Borough tax up to a maximum amount of \$500.00 of such tax, provided that not more than one (1) such exemption shall be allowed on any one (1) tax parcel of property and no such exemption shall be allowed if the property is subject to the exemption granted by the state of Alaska in AS 29.45.030(e) [29.53.020(e)]. In order to qualify for such exemption for any taxable year, the claimant shall make written application for each year, not later than January 15th of the assessment year for which the exemption is sought, in such form as may be prescribed by the Borough assessor who may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. No exemption may be allowed under this chapter if the Assessor determines, after notice to the parties concerned and hearing, that the applicant does not qualify for the exemption hereunder or that the real property has been conveyed to the applicant primarily for the purpose of obtaining said exemption. The determination of the Assessor is appealable under the

Alaska Administrative Procedure Act. [AS 44.62.560-44.62.570.]

Section 6. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.180, be amended to read as follows:

5.12.180 Returns--Filing required when. Every person owning or having an interest in or holding or controlling personal property in the borough, shall file a return with the assessor on or before February 15th of each year [IN ACCORDANCE WITH AS 29.53.070], said return to be in the form adopted, or altered from time to time by resolution of the assembly. Copies of said form shall be available free of charge from the borough clerk.

Section 7. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.190(A), be amended to read as follows:

5.12.190 Returns--Penalty for late filing or failure to file--Extensions granted when. A. If no return is filed as required by Section 5.12.180 or if the return is filed late, the taxpayer shall pay a penalty of 10 percent of any personal property tax thereafter levied, plus interest on the tax at 12 [8] percent from the date the taxes would ordinarily come due.

Section 8. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.210, be amended to read as follows:

5.12.210 False statement or failure to file--Penalty. A person who, either for himself or as agent for another, or as agent, officer, or manager of a corporation, makes a false statement, return or list required by this chapter relating to the amount, kind or value of personal property subject to taxation by the borough with intent to avoid or evade the assessment on taxation of the property, or part of it, or fails or refuses to make and file such a statement, return or list when required with intent to avoid or evade the assessment or taxation of the property or part of it, is guilty of a violation of this chapter, and upon conviction is punishable by a fine of not more than \$300.00 or by imprisonment for not more than 30 days, or both such fine and imprisonment, together with the costs of prosecution. Each act or day of violation shall constitute a separate offense.

Section 9. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.220, be amended to read as follows:

5.12.220 Assessment, levy and collection procedures--Authority. Assessment, levy and collection of taxes shall be in accordance with Alaska statutes governing municipal taxation [AS 29.53.060 THROUGH 29.53.180] and in accordance with this chapter. Sections 5.12.040 through 5.12.080 of this chapter relating to real property shall be applicable to personal property.

Section 10. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.240, shall be amended to read as follows:

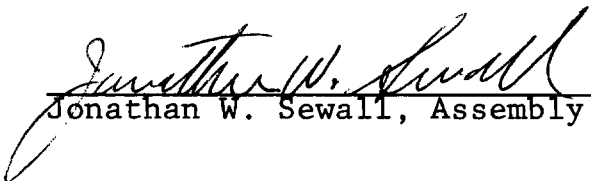
5.12.240 Collection enforcement procedures--Distraint and sale when. The lien of personal property taxes may be enforced by distraint and sale of property [, ACCORDING TO THE PROVISIONS OF AS 29.53.220]. The procedure for distraint and sale of property shall be as follows:

Section 11. That the Kenai Peninsula Borough Code of Ordinances, Section 5.12.260, be amended to read as follows:

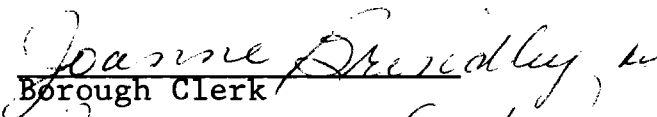
5.12.260 Tax liens--Foreclosure list--Preparation--Publication and notice required. The tax collector shall make up a roll of real property subject to foreclosure as soon as possible after January 1st of each year, starting with January 1, 1967. The roll shall be as prescribed by Alaska Statutes governing municipal taxation [AS 29.53.-240]. When the roll is prepared, the tax collector shall notify the assembly and the assembly shall by resolution designate the newspaper in the borough in which the roll shall be published, together with the days of publication. In addition to publication, the tax collector shall give such other notice as is required by law.

Section 12. That this ordinance shall take effect on January 1, 1989.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 15th DAY OF November, 1988.


Jonathan W. Sewall, Assembly President

ATTEST:


Joanne Bradley,
Borough Clerk


Catherine V. DeLoe, Dep Clerk

Kenai Peninsula Borough
Ordinance 88-34
Page 4 of 4 Pages