

Introduced by:	Mayor
Date:	12/07/93
Hearing:	01/04/94
Action:	Enacted
Vote:	Unanimous

**KENAI PENINSULA BOROUGH  
ORDINANCE 93-59**

**AN ORDINANCE REQUIRING PAYMENT OF ESTIMATED TAXES BEFORE A  
FINAL PLAT IS APPROVED**

**WHEREAS,** before a final plat is approved a certificate indicating that all property taxes due have been paid is given; and

**WHEREAS,** between January 1 and July 1 a certificate is issued noting that the current year's tax is an unpaid lien on the property; and

**WHEREAS,** purchasers of the subdivided property may not be aware of this lien until foreclosure action begins two years later; and

**WHEREAS,** payment of estimated taxes for the current year would protect the interests of all parties;

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

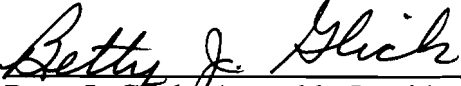
**SECTION 1.** That the Kenai Peninsula Borough Code of Ordinances Section 20.16.030 be amended to read:

**20.16.030. Certificate of borough finance department required.**

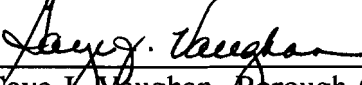
All taxes due and payable on the property within the subdivision shall be paid prior to recordation of the final plat. If approval is sought between January 1 and the tax due date, that there is on deposit with the Borough Finance Department an amount sufficient to pay the entire estimated real property tax for the current year. A certificate to this effect shall be provided prior to recordation of the final plat by the Borough Finance Director or his designee upon request by the Planning Director or subdivider. Estimated tax payments shall be applied to the actual tax bill as of July 1 or such earlier date as the taxes due have been determined. If the estimated amount proves insufficient to pay the taxes due, each parcel in the subdivision shall be subject to a lien for a pro rata portion of the unpaid amount which will be due and payable on the regular tax due dates under the Borough code.

**SECTION 2.** That this ordinance takes effect immediately upon its enactment.

**ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 4th DAY OF  
JANUARY, 1994.**

  
Betty J. Glick, Assembly President

ATTEST:

  
Gaye J. Vaughan, Borough Clerk