

Introduced by: Drathman  
Date: 1/04/94  
Hearing: 2/01/94  
Action: Enacted as Amended  
Vote: Unanimous

KENAI PENINSULA BOROUGH  
ORDINANCE 94-01

**AN ORDINANCE AMENDING THE BOROUGH PROPERTY TAX CODE  
REGARDING PROPERTY TAX INSTALLMENT PAYMENTS**

**WHEREAS**, currently KPB 5.12.080(A) provides that property taxes may be paid in two installments; and

**WHEREAS**, pursuant to KPB 5.12.080(B), if the first half taxes are not paid when due, the entire tax is delinquent, and a penalty of 10% of the tax is added, and interest on the entire tax accrues from that due date;

**WHEREAS**, it is desirable to amend KPB 5.12.080(B) to provide that taxes would become due by installment dates, and the penalty and interest would accrue by installment;

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

**SECTION 1.** That KPB 5.12.080 be amended to read as follows:

**5.12.080. Taxes - Payment due and delinquent when - Delinquency penalties.**

A. Taxes may be paid in two installments. First one-half taxes are payable on July 1st, become due on August 15th and are delinquent thereafter. Second one-half taxes are payable on October 1st, become due on November 15th and are delinquent thereafter. The entire tax may be paid during the first installment period.

B. If the installment [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.]

1 [2]. A penalty of 12 percent of the delinquent tax shall be added to all first half taxes delinquent after August 15th, and a penalty of 12 percent of the delinquent tax shall be added to all second half taxes delinquent after November 15;

2 [3]. Interest at the rate of 12 percent a year shall accrue upon all first half delinquent unpaid taxes after August 15th and upon all second half delinquent unpaid taxes after November 15, not including penalties, from due date until date paid in full.

C. If August 15th or November 15th falls on Saturday, Sunday, or a legal holiday,

the taxes normally due on such date shall be due on the next business day and shall be delinquent thereafter.

D. A payment of taxes made by mail shall not be considered delinquent if the postmark on the envelope indicates the date of mailing to be on or before the first business day following the date on which the taxes become due pursuant to other provisions of this section.

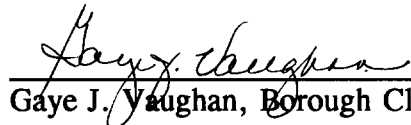
E. A payment of taxes received by the borough on the first business day after the normal due date shall not be considered delinquent.

**SECTION 2.** That this ordinance takes effect retroactive to January 1, 1994.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS  
1st DAY OF FEBRUARY, 1994.**

  
Betty J. Glick, Assembly President

ATTEST:

  
Gaye J. Vaughan, Borough Clerk