

Introduced by:	Mayor
Date:	04/17/01
Shortened Hearing:	05/01/01
Action:	Enacted as Amended
Vote:	7 Yes, 0 No, 2 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2001-11**

**AN ORDINANCE AMENDING KPB 5.12.260 ESTABLISHING A MINIMUM REAL
PROPERTY DELINQUENT BALANCE SUBJECT TO FORECLOSURE**

WHEREAS, currently KPB 5.12.260 requires that the borough proceed with foreclosure on any real property subject to foreclosure regardless of the balance due; and

WHEREAS, based on current year data, several hundred accounts scheduled to go into foreclosure have a balance due of less than \$20.00; and

WHEREAS, the amount of fees added as a result of the foreclosure process exceeds the amount of taxes due on real property accounts with balances less than \$20 which many taxpayers find objectionable; and

WHEREAS, few if any foreclosure actions are completed involving real property accounts with tax balances less than \$20 making foreclosure on these accounts a very complicated and costly method of delinquent tax collections; and

WHEREAS, establishing a minimum amount due for real property accounts that must be reached before proceeding with foreclosure would reduce the cost of delinquent tax collections without significant impact on collection success; and

WHEREAS, the taxes due will continue to accrue penalty and interest and, if not paid, will appear as an unpaid prior balance on the next year's tax roll;

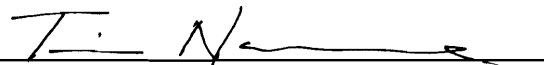
NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That KPB 5.12.260 is amended as follows:

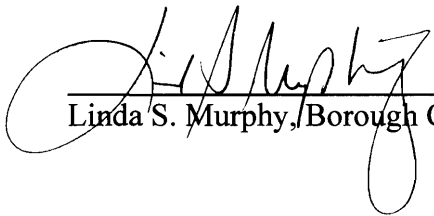
The tax collector shall make up a roll of real property subject to foreclosure as soon as possible after January 1st of each year starting with January 1, 1967. The roll shall be as prescribed by Alaska Statutes governing municipal taxation. No real property shall be subject to foreclosure unless the delinquent balance due is greater than \$20.00. 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 2. That this ordinance shall take effect January 1, 2001.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 1ST DAY OF MAY, 2001.


Timothy Navarre, Assembly President

ATTEST:


Linda S. Murphy, Borough Clerk

