

Introduced by:	Mayor
Date:	11/20/01
Shortened Hearing:	12/11/01
Action:	Enacted
Vote:	9 Yes, 0 No

**KENAI PENINSULA BOROUGH  
ORDINANCE 2001-44**

**AN ORDINANCE AMENDING KPB 5.12.150 TO CLARIFY THAT WATERCRAFT  
REGISTERED WITH THE STATE OF ALASKA DEPARTMENT OF MOTOR  
VEHICLES ARE SUBJECT TO A FLAT PROPERTY TAX AND EXEMPT FROM THE  
AD VALOREM PROPERTY TAX**

**WHEREAS,** in Ordinance 97-73, subsequently amended in Ordinance 99-15, the borough assembly exempted from ad valorem property taxes watercraft for which the following had been issued: a U.S. Coast Guard certificate of number, U.S. or foreign documentation or registration documents, or the ADF&G number, or other watercraft subject to a tax; and

**WHEREAS,** the above-described vessels are instead subject to a flat tax schedule; and

**WHEREAS,** in Senate Committee Substitute for House Bill 108, the 21st Legislature, during its second session, provided for the registration and numbering of certain boats by the State of Alaska Department of Administration instead of the federal government; and

**WHEREAS,** KPB 5.12.150 should be amended to clarify that boats registered and numbered through the State of Alaska pursuant to the above-described legislation are also exempt from borough ad valorem property taxes and are subject to the borough flat property tax;

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

**SECTION 1.** KPB 5.12.150(A) shall be amended as follows:

- A. Except as provided below, for purposes of taxation, watercraft for which the USCG certificate of number, U.S. or foreign documentation or State of Alaska Department of Motor Vehicles boat registration [DOCUMENT], or the ADF&G number have been issued, or other watercraft subject to a tax shall be totally exempted from ad valorem taxes, and shall be taxed in accordance with the following flat tax schedule. Watercraft shall be measured according to length overall.

### Watercraft Flat Tax Schedule

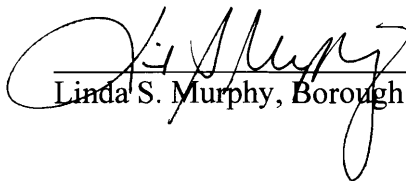
<u>Class</u>	<u>Watercraft Length Overall</u>	<u>Annual Tax</u>
1	Less than 15 feet	\$ 0
2	15 to less than 20 feet	0
3	20 to less than 25 feet	50
4	25 to less than 36 feet	150
5	36 to less than 60 feet	250
6	60 to less than 100 feet	500
7	100 or more feet in length	1,000

**SECTION 2.** That this ordinance shall take effect January 1, 2002.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 11TH DAY OF DECEMBER, 2001.**

  
Timothy Navarre, Assembly President

ATTEST:

  
Linda S. Murphy, Borough Clerk

