

Introduced by:	Mayor
Date:	03/16/04
Hearing:	04/20/04
Action:	Enacted
Vote:	9 Yes, 0 No

**KENAI PENINSULA BOROUGH
ORDINANCE 2004-07**

**AN ORDINANCE AMENDING KPB 5.12.350 REGARDING ENFORCEMENT OF
PERSONAL PROPERTY TAXES AND OTHER TAXES**

WHEREAS, KPB 5.12.350 establishes procedures for the collection of delinquent taxes on personal property and property leased from the government; and

WHEREAS, the procedures in that section require the administration to present a list of persons delinquent in personal property taxes or government leasehold taxes to the assembly at the time that the assembly specifies the date upon which the borough will institute further collection procedures, followed by the public notice of this roll and further collection actions by the administration; and

WHEREAS, presenting the list of delinquent property taxes when the assembly specifies the date for instituting further proceedings and approving the publication requires significant manual entries because many property owners transfer their property and/or pay the taxes, and the updated information is not available automatically to the finance department at that time; and

WHEREAS, KPB 5.12.350(C) requires the borough attorney to promptly file suit against the delinquent taxpayers involved; and

WHEREAS, frequently, less expensive collection procedures are successful, and the filing of a lawsuit is not necessary to collect such delinquent taxes;

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


SECTION 1. KPB 5.12.350 is hereby amended as follows:

- A. The finance director shall make up a roll of persons delinquent in personal property taxes or taxes on property the fee title to which rests in the United States, the state or a political subdivision thereof, together with a statement of the amount owing, as soon as possible after January 1st of each year. When the list is prepared[, A COPY OF IT SHALL BE PRESENTED TO THE ASSEMBLY AND] the assembly shall, by resolution, specify the date upon which the borough will institute further proceedings to collect.

- B. After the assembly has so specified, a copy of the roll containing the names and total amount due, together with a notice of the date collection actions will commence shall be published in the manner prescribed by Section 5.12.260. The notice shall specify that if payment is not received by the date included in the published notice, the obligation shall be referred to the borough attorney for collection.
- C. After the expiration of the date specified in the publication, the [BOROUGH ATTORNEY SHALL PROMPTLY FILE SUIT] borough administration shall promptly proceed with collection actions against the delinquent taxpayers involved. The borough attorney may proceed by way of distraint and sale if, in his judgment, there is imminent danger that the tax will not otherwise be collected, or the taxpayer is not subject to service within the jurisdiction. Judgments obtained by the borough may be enforced by execution on any property of the delinquent taxpayer.

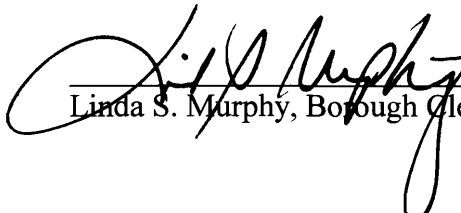
SECTION 2. This ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 20TH DAY OF APRIL, 2004.



Pete Sprague, Assembly President

ATTEST:



Linda S. Murphy, Borough Clerk

