

Introduced by: Mayor
Date: 06/02/09
Hearing: 07/07/09
Action: Enacted as Amended
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2009-33**

**AN ORDINANCE AMENDING KPB 5.12.245 TO COMPLY WITH ALASKA
STATUTES REGARDING COMMERCIAL VEHICLE REGISTRATION TAX**

WHEREAS, motor vehicles in the Kenai Peninsula Borough are assessed taxes upon registration as provided by AS 28.10.431 and pursuant to KPB 5.12.245; and

WHEREAS, Alaska Statute 28.10.431 enables municipalities to receive taxes collected by the state upon registration of motor vehicles using either the fee schedule included in the statute or a municipal schedule set by ordinance, provided that written notice of any municipal schedule is filed with the state by January 1 of the year preceding the year in which the change is to take effect; and

WHEREAS, the tax collected on motor vehicle is allocated to the Borough's general fund, service areas, and the cities of Kenai, Soldotna, Seward, Homer, and Seldovia; and

WHEREAS, Ordinance 97-73 changed the vehicle registration tax from annual to biennial, and

WHEREAS, Alaska Statute 28.10.431(1) allows large commercial vehicles to be registered annually rather than biennially; and

WHEREAS, KPB 5.12.245 does not include a schedule for annual motor vehicle registration tax for large vehicles;

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

SECTION 1. That KPB 5.12.245(A) is hereby amended as follows:

5.12.245. Personal property tax—Annual motor vehicle registration tax—Levy—Distribution.

A. There is levied a biennial motor vehicle registration tax within the borough pursuant to the provisions of AS 28.10.431 and as such statute may be hereafter amended, revised or replaced, based on the age of the vehicle as determined by model year in the first year of the biennial period, according to the following schedule. The categories under "Type" are intended to coincide with the categories provided in AS 28.10.431(b), as now enacted or as may be hereinafter amended. The annual motor vehicle tax on commercial vehicles is one-half the rate of the biennial tax.

**MOTOR VEHICLE TAX SCHEDULE
BIENNIAL SCHEDULE**

Tax according to age of vehicle since model year:

Type	1st	2nd	3rd	4th	5th	6th	7th	8th or over
(1) <u>Motorcycle</u>	<u>\$20</u>	<u>\$18</u>	<u>\$16</u>	<u>\$14</u>	<u>\$12</u>	<u>\$10</u>	<u>\$10</u>	<u>\$10</u>
(2) <u>Passenger</u>	<u>140</u>	<u>120</u>	<u>100</u>	<u>80</u>	<u>60</u>	<u>50</u>	<u>40</u>	<u>30</u>
(3) <u>Taxicab</u>	<u>150</u>	<u>130</u>	<u>110</u>	<u>90</u>	<u>70</u>	<u>60</u>	<u>50</u>	<u>40</u>
(4) <u>Comm Veh (<=5k lbs)</u>	<u>150</u>	<u>130</u>	<u>110</u>	<u>90</u>	<u>70</u>	<u>60</u>	<u>50</u>	<u>40</u>
<u>Comm Veh (>5k, <=12k)</u>	<u>200</u>	<u>180</u>	<u>160</u>	<u>140</u>	<u>120</u>	<u>100</u>	<u>75</u>	<u>50</u>
<u>Comm Veh (>12k, <=18k)</u>	<u>300</u>	<u>260</u>	<u>220</u>	<u>180</u>	<u>140</u>	<u>100</u>	<u>80</u>	<u>60</u>
<u>Comm Veh (>18k)</u>	<u>400</u>	<u>350</u>	<u>300</u>	<u>250</u>	<u>200</u>	<u>150</u>	<u>100</u>	<u>70</u>
(5) <u>Motor Bus</u>	<u>200</u>	<u>180</u>	<u>160</u>	<u>140</u>	<u>120</u>	<u>100</u>	<u>75</u>	<u>50</u>
(6) <u>Trailers (Non-Commercial)</u>	<u>20</u>	<u>18</u>	<u>16</u>	<u>14</u>	<u>12</u>	<u>10</u>	<u>10</u>	<u>10</u>
(7) <u>Non Applicable</u>	--	--	--	--	--	--	--	--
(8) <u>Pick up/Van</u>	<u>140</u>	<u>120</u>	<u>100</u>	<u>80</u>	<u>60</u>	<u>50</u>	<u>40</u>	<u>30</u>
(9) <u>Dealer Plates (Initial)</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
<u>Dealer (Subsequent sets)</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

SECTION 2. That pursuant to AS 28.10.431(i) the administration shall file a written notice of this change in the scheduled amount of tax on motor vehicles with the Alaska Department of Public Safety.

SECTION 3. That this ordinance takes effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 7TH DAY OF JULY, 2009.


 Milli Martin, Assembly President

ATTEST:


 Johni Blankenship, Borough Clerk



Yes: Fischer, Knopp, Long, Pierce, Smalley, Smith, Sprague, Superman, Martin
No: None
Absent: None