

Introduced by: Finance Comm
Date: Feb. 4, 1986
Vote: Unanimous
Action: Adopted

KENAI PENINSULA BOROUGH

RESOLUTION 86-16
(Substitute)

ESTABLISHING A DATE TO BEGIN COLLECTION OF DELINQUENT PERSONAL PROPERTY TAXES.

WHEREAS, KPB 5.12.350 provides that the Borough Finance Director shall prepare a list of persons delinquent in personal property taxes or taxes on property the fee title to which rests in the United States, the State of Alaska or a political subdivision thereof, together with a statement of the amount owing, as soon as possible after January 1, of each year; and

WHEREAS, KPB 5.12.350 further provides that such a list shall be presented to the Assembly; and

WHEREAS, the Finance Director has not presented such roll to the Assembly for several years; and

WHEREAS, the Kenai Peninsula Borough has not instituted proceedings to collect personal property taxes since 1978; and

WHEREAS, KPB 5.12.350 further provides that the Assembly shall, by resolution, specify the date upon which the Borough will institute further proceedings to collect and provide for publication of the roll and the date enforcement proceedings shall commence;

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

Section 1. That the receipt of the delinquent personal property tax roll submitted to the Assembly on February 4, 1986, is acknowledged.

Section 2. That the roll of delinquent personal property taxes for the years 1978 through 1985 shall be published as provided by resolution, together with notice that collection will commence on February 24, 1986, and that if payment is not received by that date, that the roll shall be referred to the Borough Attorney to commence enforcement against the delinquent taxpayers.

Section 3. That on February 24, 1986, the Borough Attorney shall commence to file suit or take such other action as allowed by statute or ordinance to collect the delinquent accounts. The


Borough Attorney shall report to the Assembly quarterly regarding actions taken and the results thereof.

Section 4. That this resolution becomes effective upon its adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS 4th DAY OF February, 1986.


Betty J. Glick, Assembly President

ATTEST:


Borough Clerk