

Introduced by: Scalzi
Date: 10/10/00
Hearing: 11/21/00
Action: Enacted
Vote: 9 Yes, 0 No

**KENAI PENINSULA BOROUGH
ORDINANCE 2000-52**

AN ORDINANCE AMENDING KPB 5.12.160 TO PROVIDE THAT PROPERTY TAXES LEVIED AGAINST CERTAIN PORTABLE STRUCTURES WHICH ARE CLASSIFIED AS REAL PROPERTY MAY BE COLLECTED IN ACCORDANCE WITH PROCEDURES ESTABLISHED FOR COLLECTING PERSONAL PROPERTY TAXES

WHEREAS, numerous portable buildings used for commercial purposes in the borough are considered real property because they are affixed to the land and connected to utilities; and

WHEREAS, the general rule is that if a tax is levied on property, including these buildings, it must be assessed to the record owner of the surface estate which is the land; and

WHEREAS, several landowners in the borough lease space to persons who place their own small portable building on the land; and

WHEREAS, Alaska Statute 29.45.320 authorizes the borough to enforce real property taxes against mobile homes, trailers, trailer coaches and similar property used or intended to be used for residential, office or commercial purposes by a personal action against the delinquent taxpayer in addition to the annual foreclosure against the property itself; and

WHEREAS, the assembly finds the borough's and public's best interest would be served by authorizing the administration to collect taxes against such structures in accordance with procedures established for the collection of personal property taxes, thereby holding the individual building owners personally liable for those taxes;

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


SECTION 1. KPB 5.12.160 shall be amended to read as follows:

KPB 5.12.160 Personal property tax--Mobile homes--Classified as real property--Property tax collection.

Mobile homes, [AND] trailers, trailer coaches, and similar property including portable structures, which are set up and skirted, or otherwise attached to the land as permanent owned or occupied residences or used for office or commercial purposes, are classified as real property. The property taxes levied against mobile homes, [AND] trailers, trailer coaches, and similar property including portable structures, classified as real property may be collected in accordance with the procedures established for the collection of personal property taxes within the borough.

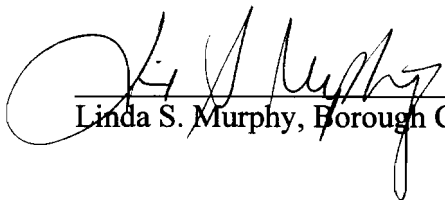
SECTION 2. This ordinance shall take effect immediately upon its enactment.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 21ST DAY OF NOVEMBER, 2000.



Timothy Navarre, Assembly President

ATTEST:



Linda S. Murphy, Borough Clerk

