

Introduced by: Borough Manager
Drafted by: Finance Director
Introduced on: 12/05/2019
Public Hearing Date: 12/19/2019
Adopted on: 12/19/2019

**KODIAK ISLAND BOROUGH
ORDINANCE NO. FY2020-11**

AN ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH WRITING OFF THE PERSONAL PROPERTY AND VESSEL DELINQUENT TAXES, PENALTIES, INTEREST AND FEES OF THOSE NONCOLLECTABLE TAX ACCOUNTS.

WHEREAS, it is the desire of staff to have the Kodiak Island Borough's accounts to be current and properly reflect the financial status of the Borough in accordance with Generally Accepted Accounting Principles; and

WHEREAS, Part of the routine practice to bring the accounts current in compliance with Generally Accepted Accounting Principles includes classifying and writing off as uncollectible those accounts determined to be uncollectible; and

WHEREAS, the Kodiak Island Borough Code does not identify a specific method for writing off delinquent accounts determined to be uncollectible; and

WHEREAS, the Kodiak Island Borough Assembly has previously requested that accounts to be written off be identified and the write-off of the accounts be approved by the Assembly by ordinance; and

WHEREAS, the Kodiak Island Borough ceased assessment of vessel taxes in the Borough in 2015, and 24 vessel tax accounts from prior to that time remain uncollected and are believed to be uncollectable; and

WHEREAS, staff has compiled seven personal, two mobile home and one lease property tax account(s) which have been determined to be uncollectable for various reasons; and

WHEREAS, all resources to collect and locate valid addresses to the delinquent tax accounts identified for write off have been exhausted by staff; and

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH THAT,

Section 1: The Borough Assembly approves this ordinance to write off \$48,523.37 in the fiscal year 2020 for 24 delinquent vessels, seven personal, two mobile homes and one lease tax

45 account(s) per the attached schedule A, which is incorporated herein by reference, and which
46 accounts have been determined to be uncollectable.

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48 Base Tax Total \$34,660.83
49 Penalties and Interest Total \$11,407.32
50 Miscellaneous Fees Total \$2,455.22

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52 **Section 2:** This ordinance is NOT of permanent nature and shall NOT become a part of the
53 Kodiak Island Borough Code of Ordinances.

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55 **Effective Date:** This ordinance takes effect upon adoption.

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57 **ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH**
58 **THIS NINETEENTH DAY OF DECEMBER, 2019.**

59
60 KODIAK ISLAND BOROUGH

ATTEST:

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63 _____
64 William Roberts, Mayor

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67 _____
68 Tara Welinsky, Clerk

VOTES:

67 Ayes: Ardnt, Dvorak, Kavanaugh, Schroeder, Skinner, Symmons, Turner
68 Noes: