

Introduced by: Borough Manager
Drafted by: Finance Director
Introduced on: 05/21/2020
Public Hearing on: 06/08/2020
Adopted on: 06/08/2020

**KODIAK ISLAND BOROUGH
ORDINANCE NO. FY2021-02**

A ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH RECEIVING THE 2020 CERTIFIED REAL AND PERSONAL PROPERTY TAX ROLL, LEVYING AD VALOREM PROPERTY TAXES FOR TAX YEAR 2020 CONSISTING OF AN AREAWIDE TAX, WOMEN'S BAY FIRE AREA TAX, A WOMEN'S BAY ROAD SERVICE AREA TAX, A BAY VIEW ROAD SERVICE AREA TAX, A TAX IN FIRE PROTECTION SERVICE AREA NO. 1, A MONASHKA BAY ROAD SERVICE AREA TAX, A TAX IN SERVICE AREA NO. 1 ROADS, A WOODLAND ACRES STREET LIGHT SERVICE AREA, A TAX IN THE SERVICE AREA NO. 2, A TAX IN THE KIB AIRPORT FIRE SERVICE AREA, A TAX IN THE TRINITY ISLANDS STREET LIGHT SERVICE AREA, AND A TAX IN THE MISSION LAKE TIDE GATE SERVICE AREA; LEVYING COMMERCIAL AIRCRAFT TAX PROVIDING FOR THE COLLECTION OF TAXES DUE IN 2020; AND SETTING THE DATE WHEN TAXES BECOME DELINQUENT

WHEREAS, the Kodiak Island Borough Assembly exercises its power to assess, levy, and collect property taxes as provided in AS Chapter 29.45 and KIBC Title 3.35; and

WHEREAS, the Assembly wishes to acknowledge receipt of the 2020 Certified Real Property Roll and Business Personal Property Roll as certified by the Assessor on May 20, 2020; and

WHEREAS, AS 29.45.240(a) calls for the Borough to annually set the rate of tax levy, date of equalization and date when taxes become delinquent by resolution; and

WHEREAS, AS 29.45.240(a) calls for the rate of levy to be determined by June 15 each year; and

WHEREAS, in accordance with AS 29.45.240, KIBC 3.35.010 and KIBC 3.35.120, the Assembly now wishes to set the 2020 tax year rates of levy and date when taxes become delinquent.; and

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

Section 1. Certified Roll Acknowledged. The Assembly hereby acknowledges the 2020 Certified Real Property Roll and Business Personal Property Roll as certified by the Borough Assessor May 20, 2020 and presented to the Assembly May 20, 2020 and uses that roll as the basis for levy of property taxes for 2020. A copy of the certification is attached hereto as Exhibit A. The complete roll is available in the Borough Assessor's office.

46 **Section 2. Areawide Tax.** There is hereby levied upon all taxable real property in the Kodiak
47 Island Borough, a property tax consisting of a tax allocated to the Kodiak Island Borough General
48 Fund at the rate of **2.75** mills; a tax allocated to the Educational Support Fund at the rate of **6.45**
49 mills; a tax allocated to the Debt Service Fund at the rate of **1.55** mills; and a tax allocated to the
50 Renewal and Replacement Fund at the rate of **0.00** mills; for a total areawide tax levy of **10.75**
51 mills for the tax year 2020, based upon the net taxable roll for real property in the amount of
52 **\$1,298,329,669** and personal property in the amount of **\$157,498,073** producing areawide taxes
53 of **\$15,650,149**.

54 **Section 3. Women's Bay Road Service Area.** There is hereby levied upon all taxable real
55 property within the Women's Bay Road Service Area, a property tax of **2.50** mills for service area
56 purposes, in addition to the tax levied in Section 2 above, for the tax year 2020, based on the net
57 taxable roll for real property in the amount of **\$83,377,500** and personal property in the amount of
58 **\$2,571,239** producing taxes for this service area of **\$214,872**.

59 **Section 4. Service Area No. 1 Roads.** There is hereby levied upon all taxable real property
60 in the Service Area No. 1 Roads Service Area a property tax of **1.50** mills for service area
61 purposes, in addition to the tax levied in Sections 2 and 3, above, for the tax year 2020, based on
62 the assessment roll for real property in the amount of **\$283,440,626** and personal property in the
63 amount of **\$5,777,928** producing taxes for this service area of **\$433,828**.

64 **Section 5. Monashka Bay Road Service Area.** There is hereby levied upon all taxable real
65 property in the Monashka Bay Road Service Area a property tax of **1.99** mills for service area
66 purposes, in addition to the tax levied in Sections 2, 3 and 4 above, for the tax year 2020, based
67 on the net taxable roll for real property in the amount of **\$26,240,500** and personal property in the
68 amount of **\$133,800** producing taxes for this service area of **\$52,485**.

69 **Section 6. Bay View Road Service Area.** There is hereby levied upon all taxable real
70 property in the Bay View Road Service Area, a property tax of **1.47** mills for service area purposes,
71 in addition to the tax levied in Sections 2, 3, 4 and 5 above, for the tax year 2020 based on the
72 net taxable roll for real property in the amount of **\$10,187,300** producing taxes for this service
73 area of **\$14,975**.

74 **Section 7. Fire Protection Area No. 1 Service Area.** There is hereby levied upon all taxable
75 real property in the Fire Protection Area No. 1 Service Area a property tax of **1.50** mills for service
76 area purposes, in addition to the tax levied in Sections 2, 3, 4, 5 and 6 above, for the tax year
77 2020, based on the net taxable roll for real property in the amount of **\$422,388,713** and personal
78 property in the amount of **\$6,000,735** producing taxes for this service area of **\$642,584**

79 **Section 8. Women's Bay Fire Area.** There is hereby levied upon all taxable real property in
80 the Women's Bay Fire Service Area, a property tax of **1.25** mills for fire area service in addition to
81 the tax levied in Sections 2, 3, 4, 5, 6 and 7 above, for the tax year 2020 based on the net taxable
82 roll for real property in the amount of **\$86,609,200** and personal property in the amount of
83 **\$2,571,239** producing taxes for this service area of **\$111,476**.

84 **Section 9. KIB Airport Fire Service Area.** There is hereby levied upon all taxable real
85 property in the KIB Airport Fire Service Area a property tax of **1.22** mills for service area purposes,
86 in addition to the tax levied in Sections 2, 3, 4, 5, 6,7 and 8 above, for the tax year 2020, based
87 on the net taxable roll for real property in the amount of **\$10,876,300** and personal property in the
88 amount of **\$4,461,107** producing taxes for this service area of **\$18,712**.

89 **Section 10. Woodland Acres Street Light Service Area.** There is hereby levied upon all
90 taxable real property in the Woodland Acres Street Light Service Area a property tax of **0.10** mills

91 for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8 and 9 above,
92 for the tax year 2020, based on the net taxable roll for real property in the amount of **\$56,279,400**
93 and personal property in the amount of **\$500,443** producing taxes for this service area of **\$5,678**.

94 **Section 11. Trinity Islands Street Light Service Area.** There is hereby levied upon all taxable
95 real property in the Trinity Islands Street Light Service Area a property tax of **0.15** mills for service
96 area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8, 9 and 10 above, for the
97 tax year 2020, based on the net taxable roll for real property in the amount of **\$12,495,400** and
98 personal property in the amount of **\$10,800** producing taxes for this service area of **\$1,876**.

99 **Section 12. Mission Lake Tide Gate Service Area.** There is hereby levied upon all taxable
100 real property in the Mission Lake Tide Gate Service Area a property tax of **0.25** mills for service
101 area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11 above, for
102 the tax year 2020, based on the net taxable roll for real property in the amount of **\$6,135,400**
103 producing taxes for this service area of **\$1,534**.

104 **Section 13. Commercial Aircraft Tax.** These areawide and service area levies made above
105 are separate from and in addition to the property tax levied on aircraft by Section 3.40.070 of the
106 Kodiak Island Borough Code. This tax shall be levied on the following schedule:

	FIXED WING	ROTOCRAFT	
Gross Lbs	Annual Tax	Gross Lbs	Annual Tax
Non Flyable	\$50		
0-1,000	\$100	0-2,000	\$400
1,001-2,000	\$200	2,001-3,000	\$800
2,001-3,000	\$400	3,001-4,000	\$1,000
3,001-4,000	\$600	4,001-7,000	\$1,400
4,001-5,000	\$800	7,001-12,500	\$1,600
5,001-6,000	\$1,000		
6,001-7,000	\$1,200		
7,001-8,000	\$1,300		
8,001-10,000	\$1,400		
10,001-12,500	\$1,500		

107 **Section 14. Delinquent Date Established.** The billing date for taxes levied pursuant to the
108 provisions of this resolution shall be July 1, 2020. In accordance with KIBC 3.35.120, the taxes
109 set out in this resolution shall become due on October 15, 2020 if made in a single payment; or if
110 made in two payments half due on August 15, 2020 and half due on November 15, 2020. Should
111 due date fall on a Saturday, Sunday or holiday, the due date shall be the next business day. Said
112 taxes shall be delinquent unless paid before 5:00 p.m. local time, on the due date. Payments may
113 be accepted based on a timely postmark only if the return receives a United States Postal Service
114 cancellation on or before the due date.

115 **Section 15. Effective Date.** This resolution shall be effective upon adoption.

116
117 **ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH**
118 **THIS EIGHTH DAY OF JUNE, 2020.**
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121 KODIAK ISLAND BOROUGH

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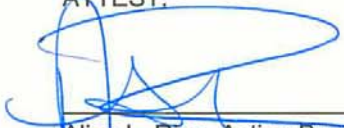
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William Roberts, Mayor

ATTEST:


Alise L. Rice, Acting Borough Clerk

VOTES:

Ayes: Arndt, Dvorak, Kavanaugh, Schroeder, Skinner, Symmons, and Turner

Noes:

