

Introduced by: Borough Manager
Drafted by: Finance Director
Introduced on: November 5, 2020
Public Hearing Date: December 3, 2020
Adopted on: December 3, 2020

**KODIAK ISLAND BOROUGH
ORDINANCE NO. FY2021-16**

AN ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH AMENDING KIBC TITLE 3 REVENUE AND FINANCE, CHAPTER 3.60 MOTOR VEHICLE REGISTRATION TAX, SECTION .030 FEE IMPOSED & SECTION .040 ANNUAL FEE IMPOSED ON COMMERCIAL PLATES.

WHEREAS, in Ordinance 79-42-O, coverage was elected under the biennial motor vehicle registration tax in lieu of ad valorem property tax as established in AS 28.10.431; and

WHEREAS, the borough may change the tax under this section no more than once every two years per AS 28.10.431(j); and

WHEREAS, any changes in rates adopted by the Borough must be provided to the State before January 1 of the year before the change is to become effective; and

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

Section 1: This ordinance is of permanent nature and shall become a part of the Kodiak Island Borough Code of Ordinances.

Section 2: That *Section 3.60.030 Fee Imposed* of the Kodiak Island Borough Code of Ordinances is amended to read as follows:

3.60.030 Fee imposed.

There is levied a motor vehicle registration tax within the Borough Pursuant o the provisions of AS 28.10.431 as such statue may hereafter be amended, revised, or replaced. The rate imposed is based upon the age of the vehicles as determined by model year is as reflected on the following table:

	Years-old								
	1	2	3	4	5	6	7	8	9
Proposed rate for 2007	2007	2006	2005	2004	2003	2002	2001	2000	1999<
A. Psgr, MH, PK	\$140	\$140	\$120	\$100	\$80	\$60	\$50	\$40	\$30
B. Motorcycle & Noncomm. Trailer	20	20	18	16	14	12	10	10	10
C. Taxi & Commercial 0—5,000 lbs	150	150	130	110	90	70	60	50	40
D. Tour Bus & Comm. 5,001—12,000 lbs	200	200	180	160	140	120	100	75	50
E. Commercial 12,001—18,000 lbs	450	450	410	370	330	290	250	230	210

37

	Years-old								
	1	2	3	4	5	6	7	8	9
Proposed-rate for 2007	2007	2006	2005	2004	2003	2002	2001	2000	1999<
F-Commercial 18,001 & over	550	550	500	450	400	350	300	250	220
G-Dealer	100	100	100	100	100	100	100	100	100

38

Biennial Tax According to Age of Vehicle Since Model Year:								
Vehicle Type	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th or over
1. Motorcycle	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40
2. Vehicle specified in AS28.10.421(b)(1)(A): Non-commercial passenger vehicles, pickup trucks, trucks under 10,000 pounds unladen weight, and low speed vehicles	300	300	240	240	200	200	180	140
3. Vehicles specified in AS28.10.421(b)(1)(B): Taxicabs	300	300	260	260	240	240	200	180
4. Vehicles specified in AS28.10.421(c)(1)-(4): commercial vehicles for hire based on unladen weight of								
a. 5,000 pounds or less	300	300	260	260	240	240	200	180
b. 5,001 – 12,000 pounds	400	400	400	400	360	320	280	240
c. 12,001-18,000 pounds	600	600	560	560	480	480	440	400
d. 18,001 pounds and over	700	700	650	650	600	550	500	500
5. Vehicles specified in AS28.10.421(b)(43)(B): Motor buses with a seating capacity for 20 or more persons and used exclusively for commercial purposes in the transporting of visitors or tourists	300	300	260	260	240	240	200	180
6. Vehicles specified in AS28.10.421(j): Noncommercial trailers, including rental trailers	40	40	40	40	40	40	40	40
7. Vehicles specified in AS28.10.421(d)(8): Amateur mobile radio station vehicles	150	150	140	130	120	110	100	90
8. Vehicles specified in AS28.10.421(b)(2): non-commercial motorhomes not registered in the name of a company or business	300	300	240	240	200	200	180	180
9. Vehicles eligible for dealer plates under AS28.10.421(d)(9)	300							

39 Section 3: That Section 3.60.040 Annual Fee Imposed On Commercial Plates of the Kodiak
40 Island Borough Code of Ordinances is amended to read as follows:

41

42 **3.60.040 Annual fee imposed on commercial plates.**

43 Commercial rates may be paid annually by paying one-half of the amount shown above and
44 adding ~~\$20.00~~ \$30.00 to the amount reflected above.

45

46 **Effective Date:** This ordinance shall take effect December 31, 2020 with the changes in rates
47 set forth in sections 2 and 3 being collected beginning January 1, 2022.

48

49

**ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH
THIS THIRD DAY OF DECEMBER, 2020.**

50

51

52 KODIAK ISLAND BOROUGH

53

54

55

56 William Roberts, Mayor

57

58

59

59 **VOTES:**

60

60 Ayes: Smith, Symmons, Turner, Williams, ~~And~~, Dvorak, and Kavanaugh.

61

61 Noes:



ATTEST:

Alise L. Rice, Borough Clerk