

1 Introduced by: Borough Manager through the Mayor

2 Drafted by: Finance Director

3 Introduced on: 04/15/2021

4 Public Hearing Date: 05/06/2021

5 Adopted on: 05/06/2021

6 **KODIAK ISLAND BOROUGH**
7 **ORDINANCE NO. FY2021-35**

8
9 **AN ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH WRITING OFF**
10 **THE PERSONAL, LEASE AND MOBILE HOME PROPERTY DELINQUENT TAXES,**
11 **PENALTIES, INTEREST AND FEES OF THOSE NON-COLLECTABLE TAX ACCOUNTS.**
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13 **WHEREAS,** it is the desire of staff to have the Kodiak Island Borough's accounts to be current
14 and properly reflect the financial status of the Borough in accordance with Generally Accepted
15 Accounting Principles; and

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

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

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

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

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

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

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38 **Section 1:** The Borough Assembly approves this ordinance to write off \$19,199.52 in the fiscal
39 year 2021 for ten personal, one mobile home and three lease tax account(s) per
40 the attached schedule A, which is incorporated herein by reference, and which
41 accounts have been determined to be uncollectable.

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43	Base Tax Total	\$12,325.74
44	Penalties and Interest Total	\$5,672.02
45	Miscellaneous Fees Total	\$1,201.76

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

Effective Date: This ordinance takes effect upon adoption.


**ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH
THIS SIXTH DAY OF MAY, 2021.**

KODIAK ISLAND BOROUGH



William Roberts, Mayor

ATTEST:



Alise L. Rice, Clerk

VOTES:

Ayes: Turner, Williams, Arndt, Dvorak, Smith

Noes:

Absent: Kavanaugh and Symmons

