

Introduced by: Assembly Members Turner, Arndt, and Williams
Drafted by: Finance Director
Introduced on: 05/20/2021
Public Hearing on: 06/03/2021
Adopted on: 06/03/2021

**KODIAK ISLAND BOROUGH
ORDINANCE NO. FY2022-01**

A ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH RECEIVING THE 2021 CERTIFIED REAL AND PERSONAL PROPERTY TAX ROLL, LEVYING AD VALOREM PROPERTY TAXES FOR TAX YEAR 2021 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 2021; 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 2021 Certified Real Property Roll and Business Personal Property Roll as certified by the Assessor on May 12, 2021; 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, KIBC 3.25.010 calls for the Borough to annually set the tax levy by ordinance, and

WHEREAS, KIBC 3.15.60 calls for the rate of levy to be determined by June 10 each year, 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 2021 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 2021 Certified Real Property Roll and Business Personal Property Roll as certified by the Borough Assessor on May 12, 2021 and presented to the Assembly May 20, 2021 and uses that roll as the basis for levy of property taxes for 2021. A copy of the certification is attached hereto as Exhibit A. The complete roll is available in the Borough Assessor's office.

Section 2. Areawide Tax. There is hereby levied upon all taxable real property in the Kodiak Island Borough, a property tax consisting of a tax allocated to the Kodiak Island

52 Borough General Fund at the rate of 2.11 mills; a tax allocated to the Educational Support
53 Fund at the rate of 6.99 mills; a tax allocated to the Debt Service Fund at the rate of 1.65
54 mills; and a tax allocated to the Renewal and Replacement Fund at the rate of 0.00 mills;
55 for a total areawide tax levy of 10.75 mills for the tax year 2021, based upon the net taxable
56 roll for real property in the amount of \$ 1,341,595,132 and personal property in the amount
57 of \$153,152,089 producing areawide taxes of \$16,068,533.

58 **Section 3. Women's Bay Road Service Area.** There is hereby levied upon all taxable
59 real property within the Women's Bay Road Service Area, a property tax of 2.50 mills for
60 service area purposes, in addition to the tax levied in Section 2 above, for the tax year
61 2021, based on the net taxable roll for real property in the amount of \$82,484,500 and
62 personal property in the amount of \$2,039,495 producing taxes for this service area of
63 \$211,310.

64 **Section 4. Service Area No. 1 Roads.** There is hereby levied upon all taxable real
65 property in the Service Area No. 1 Roads Service Area a property tax of 1.50 mills for
66 service area purposes, in addition to the tax levied in Sections 2 and 3, above, for the tax
67 year 2021, based on the assessment roll for real property in the amount of \$297,124,036
68 and personal property in the amount of \$6,581,605 producing taxes for this service area
69 of \$455,558.

70 **Section 5. Monashka Bay Road Service Area.** There is hereby levied upon all
71 taxable real property in the Monashka Bay Road Service Area a property tax of 1.99 mills
72 for service area purposes, in addition to the tax levied in Sections 2, 3 and 4 above, for
73 the tax year 2021, based on the net taxable roll for real property in the amount of
74 \$27,095,600 and personal property in the amount of \$117,700 producing taxes for this
75 service area of \$54,154.

76 **Section 6. Bay View Road Service Area.** There is hereby levied upon all taxable real
77 property in the Bay View Road Service Area, a property tax of 1.47 mills for service area
78 purposes, in addition to the tax levied in Sections 2, 3, 4 and 5 above, for the tax year
79 2021 based on the net taxable roll for real property in the amount of \$10,199,900
80 producing taxes for this service area of \$14,994.

81 **Section 7. Fire Protection Area No. 1 Service Area.** There is hereby levied upon all
82 taxable real property in the Fire Protection Area No. 1 Service Area a property tax of 1.50
83 mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5 and 6
84 above, for the tax year 2021, based on the net taxable roll for real property in the amount
85 of \$444,206,153 and personal property in the amount of \$6,772,156 producing taxes for
86 this service area of \$676,467.

87 **Section 8. Women's Bay Fire Area.** There is hereby levied upon all taxable real
88 property in the Women's Bay Fire Service Area, a property tax of 1.25 mills for fire area
89 service in addition to the tax levied in Sections 2, 3, 4, 5, 6 and 7 above, for the tax year
90 2021 based on the net taxable roll for real property in the amount of \$85,731,900 and
91 personal property in the amount of \$ 2,039,495 producing taxes for this service area of
92 \$109,714.

93 **Section 9. Service Area No. 2.** There is hereby levied upon all taxable real property
94 in the Service Area No. 2 a property tax of zero mills for service area purposes, in addition
95 to the tax levied in Sections 2, 3, 4, 5, 6, 7 and 8 above, for the tax year 2021, based on
96 the net taxable roll for real property in the amount of \$0.00 and personal property in the
97 amount of \$0.00 producing taxes for this service area of \$0.00.

98 **Section 10. KIB Airport Fire Service Area.** There is hereby levied upon all taxable real
 99 property in the KIB Airport Fire Service Area a property tax of 1.25 mills for service area
 100 purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8 and 9 above, for the
 101 tax year 2021, based on the net taxable roll for real property in the amount of \$12,339,600
 102 and personal property in the amount of \$2,276,789 producing taxes for this service area
 103 of \$18,270.

104 **Section 11. Woodland Acres Street Light Service Area.** There is hereby levied upon
 105 all taxable real property in the Woodland Acres Street Light Service Area a property tax of
 106 0.10 mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6,
 107 7, 8, 9 and 10 above, for the tax year 2021, based on the net taxable roll for real property
 108 in the amount of \$58,552,350 and personal property in the amount of \$605,606 producing
 109 taxes for this service area of \$5,916.

110 **Section 12. Trinity Islands Street Light Service Area.** There is hereby levied upon all
 111 taxable real property in the Trinity Islands Street Light Service Area a property tax of 0.15
 112 mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8,
 113 9, 10 and 11 above, for the tax year 2021, based on the net taxable roll for real property
 114 in the amount of \$ 12,809,500 producing taxes for this service area of \$1,921.

115 **Section 13. Mission Lake Tide Gate Service Area.** There is hereby levied upon all
 116 taxable real property in the Mission Lake Tide Gate Service Area a property tax of 0.25
 117 mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8,
 118 9, 10, 11 and 12 above, for the tax year 2021, based on the net taxable roll for real property
 119 in the amount of \$6,538,700 producing taxes for this service area of \$1,635.

120 **Section 14. Commercial Aircraft Tax.** These areawide and service area levies made
 121 above are separate from and in addition to the property tax levied on aircraft by Section
 122 3.40.070 of the Kodiak Island Borough Code. This tax shall be levied on the following
 123 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		

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 125 **Section 15. Delinquent Date Established.** The billing date for taxes levied pursuant
 126 to the provisions of this ordinance shall be July 1, 2021. In accordance with KIBC
 127 3.35.120, the taxes set out in this resolution shall become due on October 15, 2021 if
 128 made in a single payment; or if made in two payments half due on August 15, 2021 and
 129 half due on November 15, 2021. Should due date fall on a Saturday, Sunday or holiday,
 130 the due date shall be the next business day. Said taxes shall be delinquent unless paid

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before 5:00 p.m. local time, on the due date. Payments may be accepted based on a timely postmark only if the return receives a United States Postal Service cancellation on or before the due date.

Effective Date. This ordinance shall be effective upon adoption.

**ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH
THIS THIRD DAY OF JUNE, 2021.**

KODIAK ISLAND BOROUGH



William Roberts, Mayor

ATTEST:



Alise Rice, Clerk

VOTES:

Ayes: Dvorak, Kavanaugh, Smith, Symmons, Turner, Williams, and Arndt

Noes:

