

Introduced by: Finance Department thru the Mayor  
Drafted by: Finance Director  
Introduced on: 05/19/2022  
Public Hearing Date: 06/02/2022  
Adopted on:06/02/2022

**KODIAK ISLAND BOROUGH  
ORDINANCE NO. FY2022-18**

**AN ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH WRITING OFF THE PERSONAL PROPERTY DELINQUENT TAXES AND ACCOUNTS RECEIVABLE, PENALTIES, INTEREST AND FEES OF THOSE NON-COLLECTABLE 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,** staff has compiled twelve personal tax accounts and one accounts receivable account which have been determined to be uncollectable for various reasons; and

**WHEREAS,** all resources to legally collect the delinquent tax accounts identified for write off have been exhausted by staff.

**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 \$14,521.98 in the fiscal year 2022 for twelve personal tax accounts and one accounts receivable per the attached schedule A, which is incorporated herein by reference, and which accounts have been determined to be uncollectable.

Base Tax Total	\$12,003.40
Penalties and Interest Total	\$1,387.15
Miscellaneous Fees Total	\$642.51
Accounts Receivable Total	\$488.92

42 **Section 2:** This ordinance takes effect upon adoption.

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**ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH  
THIS SECOND DAY OF JUNE, 2022**

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KODIAK ISLAND BOROUGH

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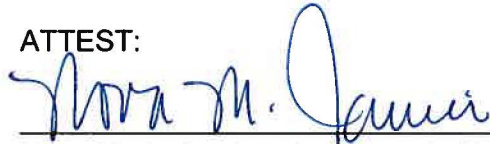
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William Roberts, Mayor

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ATTEST:



Nova M. Javier, Interim Borough Clerk

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**VOTES:**

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Ayes: Arndt, Delgado, Griffin, Smiley, Smith, turner

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Absent: Williams