

**KODIAK ISLAND BOROUGH
ORDINANCE NO. FY2024-01**

A ORDINANCE OF THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH RECEIVING THE 2023 CERTIFIED REAL AND PERSONAL PROPERTY TAX ROLL; LEVYING AD VALOREM PROPERTY TAXES FOR TAX YEAR 2023 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 2023; 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 2023 Certified Real Property Roll and Business Personal Property Roll as certified by the Assessor on May 10, 2023; 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(b) 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 2023 tax year rates of levy and date when taxes become delinquent.

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

Section 1. Certified Roll Acknowledged. The Assembly hereby acknowledges the 2023 Certified Real Property Roll and Business Personal Property Roll as certified by the Borough Assessor on May 10, 2023, and presented to the Assembly June 1, 2023, and uses that roll as the basis for levy of property taxes for 2023. 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 Borough General Fund at the rate of **1.22** mills; a tax allocated to the Educational Support Fund at the rate of **7.67** mills; a tax allocated to the Debt Service Fund at the rate of **0.29** mills; and a tax allocated to the Renewal and Replacement Fund at the rate of **1.07** mills; for a total areawide tax levy of **10.25** mills for the tax year 2023, based upon the net taxable roll for real property in the amount of **\$1,433,068,792** and personal property in the amount of **\$158,168,898** producing areawide taxes of **\$16,310,186**.

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Section 3. Womens Bay Road Service Area There is hereby levied upon all taxable real property within the Womens Bay Road Service Area, a property tax of **2.50** mills for service area purposes, in addition to the tax levied in Section 2 above, for the tax year 2023, based on the net taxable roll for real property in the amount of **\$91,949,800** and personal property in the amount of **\$2,138,545** producing taxes for this service area of **\$235,221**.

Section 4. Service Area No. 1 Roads There is hereby levied upon all taxable real property in the Service Area No. 1 Roads Service Area a property tax of **1.50** mills for service area purposes, in addition to the tax levied in Sections 2 and 3, above, for the tax year 2023, based on the assessment roll for real property in the amount of **\$315,633,504** and personal property in the amount of **\$8,874,115** producing taxes for this service area of **\$486,761**.

Section 5. Monashka Bay Road Service Area There is hereby levied upon all taxable real property in the Monashka Bay Road Service Area a property tax of **1.99** mills for service area purposes, in addition to the tax levied in Sections 2, 3 and 4 above, for the tax year 2023, based on the net taxable roll for real property in the amount of **\$29,079,200** and personal property in the amount of **\$208,000** producing taxes for this service area of **\$58,282**.

Section 6. Bay View Road Service Area There is hereby levied upon all taxable real property in the Bay View Road Service Area, a property tax of **1.47** mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4 and 5 above, for the tax year 2023 based on the net taxable roll for real property in the amount of **\$11,447,600** and personal property in the amount of **\$0** producing taxes for this service area of **\$16,828**.

Section 7. Fire Protection Area No. 1 Service Area There is hereby levied upon all taxable real property in the Fire Protection Area No. 1 Service Area a property tax of **1.50** mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5 and 6 above, for the tax year 2023, based on the net taxable roll for real property in the amount of **\$469,946,522** and personal property in the amount of **\$9,132,323** producing taxes for this service area of **\$718,618**.

Section 8. Womens Bay Fire Area There is hereby levied upon all taxable real property in the Womens Bay Fire Service Area, a property tax of **1.25** mills for fire area service in addition to the tax levied in Sections 2, 3, 4, 5, 6 and 7 above, for the tax year 2023 based on the net taxable roll for real property in the amount of **\$95,652,200** and personal property in the amount of **\$2,138,545** producing taxes for this service area of **\$122,238**.

Section 9. Service Area No. 2 There is hereby levied upon all taxable real property in the Service Area No. 2 a property tax of **zero** mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7 and 8 above, for the tax year 2023, based on the net taxable roll for real property in the amount of **\$0.00** and personal property in the amount of **\$0.00** producing taxes for this service area of **\$0.00**.

Section 10. KIB Airport Fire Service Area There is hereby levied upon all taxable real property in the KIB Airport Fire Service Area a property tax of **1.25** mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8 and 9 above, for the tax year 2023, based on the net taxable roll for real property in the amount of **\$13,054,900** and personal property in the amount of **\$3,636,371** producing taxes for this service area of **\$20,864**.

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Section 11. Woodland Acres Street Light Service Area. There is hereby levied upon all taxable real property in the Woodland Acres Street Light Service Area a property tax of **0.10** mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8, 9 and 10 above, for the tax year 2023, based on the net taxable roll for real property in the amount of **\$61,887,920** and personal property in the amount of **\$604,326** producing taxes for this service area of **\$6,249**.

Section 12. Trinity Islands Street Light Service Area. There is hereby levied upon all taxable real property in the Trinity Islands Street Light Service Area a property tax of **0.15** mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11 above, for the tax year 2023, based on the net taxable roll for real property in the amount of **\$14,066,600** and personal property in the amount of **\$10,200** producing taxes for this service area of **\$2,112**.

Section 13. Mission Lake Tide Gate Service Area. There is hereby levied upon all taxable real property in the Mission Lake Tide Gate Service Area a property tax of **0.25** mills for service area purposes, in addition to the tax levied in Sections 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12 above, for the tax year 2023, based on the net taxable roll for real property in the amount of **\$6,607,300** and personal property in the amount of **\$0** producing taxes for this service area of **\$1,652**.

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

FIXED WING		ROTOCRAFT	
Gross Pounds	Annual Tax	Gross Pounds	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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Section 15. Delinquent Date Established. The billing date for taxes levied pursuant to the provisions of this ordinance shall be July 1, 2023. In accordance with KIBC 3.35.120, the taxes set out in this resolution shall become due on October 15, 2023, if made in a single payment; or if made in two payments half due on August 15, 2023, and half due on November 15, 2023. Should due date fall on a Saturday, Sunday or holiday, the due date shall be the next business day. Said taxes shall be delinquent unless paid 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.

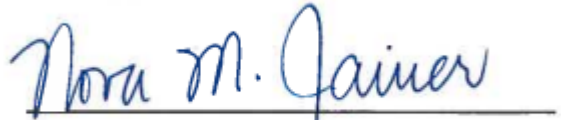
131 **Effective Date.** This ordinance shall be effective upon adoption.

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ADOPTED BY THE ASSEMBLY OF THE KODIAK ISLAND BOROUGH
THIS EIGHT DAY OF JUNE, 2023.

KODIAK ISLAND BOROUGH

ATTEST:



Scott Arndt, Mayor

Nova M. Javier, MMC | Borough Clerk

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Introduced by: Borough Manager
First reading: 06/01/2023
Second reading/public hearing:

VOTES:

Ayes: LeDoux, Smiley, Sharratt, Turner
Absent: Delgado, :Griffin, Smith